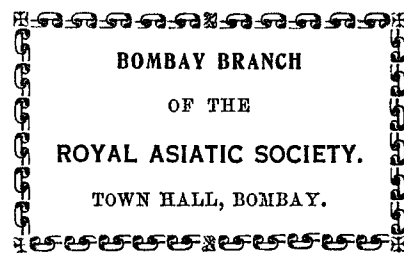


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for
British India
Vol. 2
Financial Statistics
Issues 7 to 10
(1917-1922)
1913-14 & 1919-20



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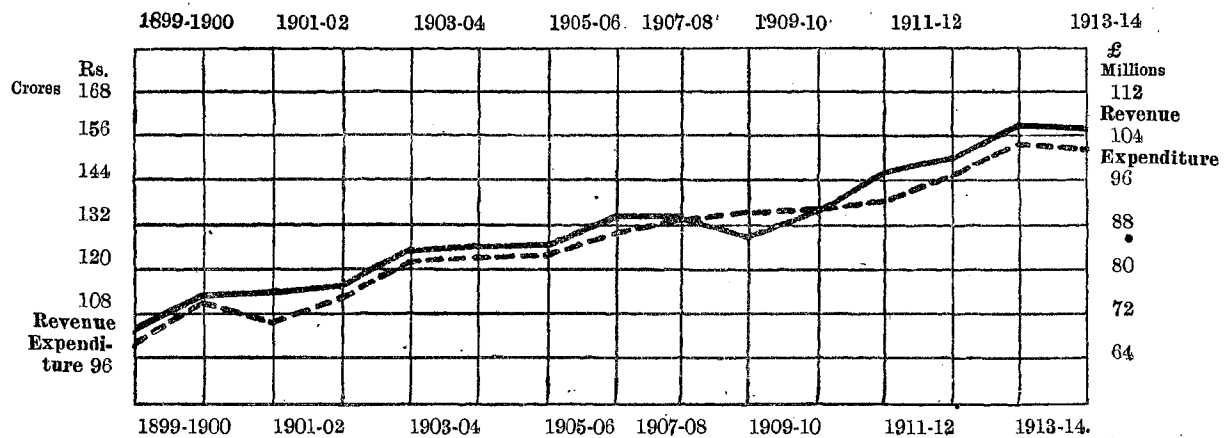


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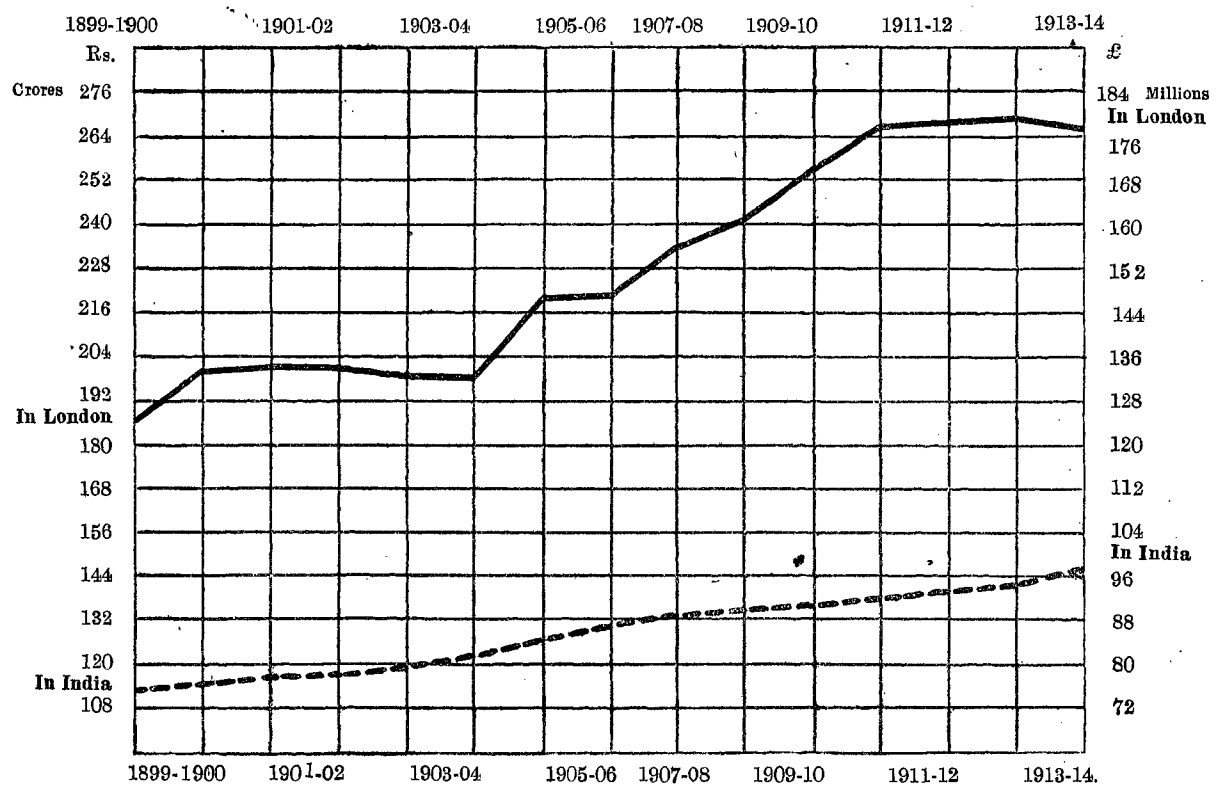
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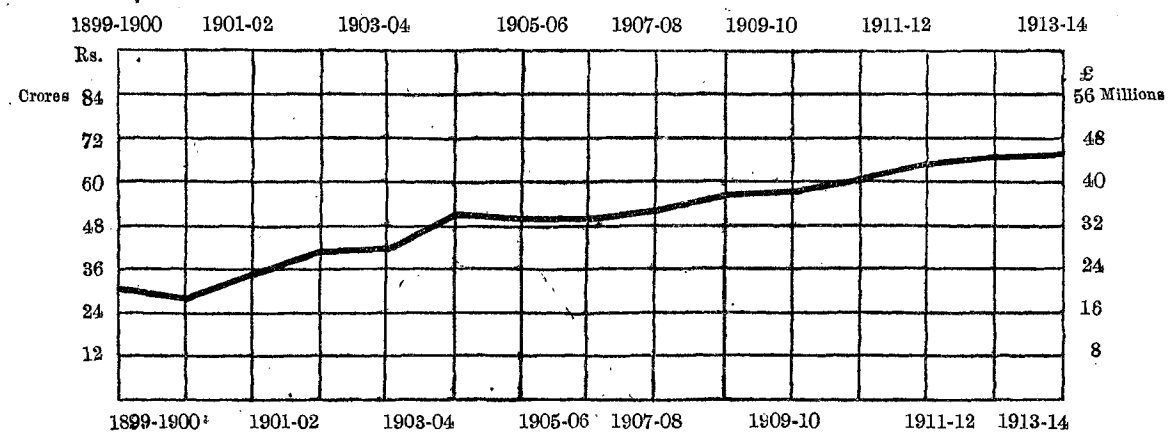
1. Revenue and Expenditure of the Government of India in India and in England.



2. Amount of Rupee and Sterling Debt of the Government of India in India and in London.



3. Value of Gross circulation of Currency Notes in India.



NOTE.—The notation on the left margin of these charts is Rupee notation and on the right sterling

Issues 7-10

SEVENTH ISSUE]

DEPARTMENT OF STATISTICS, INDIA

Statistical Abstract

FOR

British India

Volume II

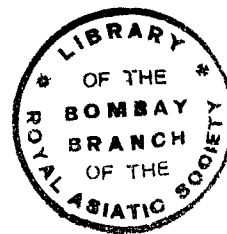
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PREFATORY NOTE.

FINANCIAL STATISTICS.

This volume deals with Financial Statistics, and therefore relates chiefly to Revenue, Expenditure, Currency, and Banking. It is divided into two parts—I and II. Part I contains tables relating to Revenue and Expenditure, Mint and Coinage, Paper Currency, Registered Debt, Securities Enfaced for payment of Interest in London, Drawings of the Home Government, Ways and Means of the Home Government, Prices of Gold, Silver, and Stocks, Rates of Exchange, Military Services, and Post Office Savings Banks. To these have been added the tables relating to Banks, Co-operative Societies, and Life Assurance. Part II deals with the principal heads of Revenue and contains tables relating to Land Revenue, Forests, Opium, Salt, Stamps, Excise, Provincial Rates, Customs Revenue, Income Tax, Tributes from Native States, and Interest Receipts. A chart showing Variations in (1) the revenue and expenditure of the Government of India, (2) the debt of the Government of India, and (3) the circulation of currency notes in India since 1900, and an index have also been inserted in the volume for easy reference. The work connected with this revision has, in addition to war work, been heavy, and it has not been possible to publish this volume of the Statistical Abstract as quickly as was at first anticipated. Figures, however, for the years 1912-13 and 1913-14 and, as far as possible, also for 1914-15 have been added to the tables in this, the 7th, issue. If information, in addition to that given in the introductory notes and in the tables in the volume, is required, reference should be made to the Civil Estimates (in two volumes), the Finance and Revenue Accounts of the Government of India (one volume), the Financial Statement and Budget, and also the Report on the Operations of the Currency Department, all of which are published annually.

DEPARTMENT OF STATISTICS, INDIA.

Calcutta, February 11, 1917.

G. FINDLAY SHIRRAS,

Director of Statistics.

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SEVENTH ABSTRACT OF FINANCIAL STATISTICS

SUMMARY of PRINCIPAL TABLES

PART I

	Page on which details will be found	1890-91	1895-96	1900-01	1905-06	1910-11	1911-12	1912-13	1913-14
REVENUE AND EXPENDITURE—									
Revenue £	9	Rs5,74,16,490	Rs98,37,01,670	£75,272,291	£84,997,685	£97,470,114	£100,580,799	£106,254,327	£105,220,777
Expenditure "	"	Rs82,05,34,780	Rs96,83,61,690	£78,602,087	£82,905,831	£93,533,827	£96,640,465	£108,146,693	£102,908,354
MINT AND COINAGE—									
Gold received R	14	..	..	..	1,51,000	48,000	52,000	42,000	87,000
Silver received "	15	..	29,44,000	15,17,88,000	13,71,42,000	2,17,81,000	2,50,76,000	7,57,62,000	6,00,95,000
Value of silver coined "	19	13,16,34,740	29,27,130	17,26,48,724	20,00,15,000	2,19,25,000	2,80,74,000	19,53,70,000	13,15,69,000
„ nickel coined "	"	..	..	..	..	25,13,000	26,10,000	24,86,000	23,95,000
„ copper coined "	20	17,83,090	8,20,630	6,04,700	22,03,796	50,000	41,891	86,277	30,000
„ bronze coined "	"	..	..	..	..	9,45,123	9,25,625	19,14,962	20,85,438
TOTAL	..	13,34,17,830	37,47,760	17,32,53,424	20,22,18,796	2,54,33,123	3,16,51,516	19,98,57,239	13,65,79,438
PAPER CURRENCY—									
Receipts R	34	25,49,190	28,80,840	34,86,807	37,89,228	41,02,237	45,72,387	47,28,493	47,44,102
Expenditure "	"	4,22,700	4,90,490	6,04,185	10,54,039	23,39,408	23,28,108	24,87,990	27,26,849
Notes in circulation on March 31	No. 35	4,923,663	6,584,385	7,182,769	11,955,773	17,148,363	19,951,107	23,229,499	23,285,938
	R 36	25,69,04,490	25,94,06,990	29,86,59,000	44,65,65,810	54,99,05,815	61,36,25,095	68,97,78,240	66,11,75,935
In Government Treasuries "	"	5,31,15,320	4,07,04,640	6,07,97,045	6,76,41,930	9,30,83,585	8,11,73,345	15,67,21,260	9,93,57,350
Reserve in India—									
Gold "	"	..	..	8,66,77,776	5,78,94,868	9,27,97,267	23,33,16,262	29,37,50,798	22,43,53,073
Silver "	"	18,69,04,530	17,94,06,990	9,42,40,037	13,58,06,010	26,12,33,602	15,48,08,887	16,45,27,496	20,53,22,916
Securities "	"	6,99,99,960	8,00,00,000	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946
Reserve in England—									
Gold "	"	..	..	..	10,56,75,006	7,56,75,000	8,55,00,000	9,15,00,000	9,15,00,000
Sterling securities "	"	..	..	..	2,00,00,000	2,00,00,000	4,00,00,000	4,00,00,000	4,00,00,000
TOTAL	R ..	25,69,04,490	25,94,06,990	28,09,17,759	41,88,75,830	54,99,05,815	61,36,25,095	68,97,78,240	66,11,75,935
REGISTERED DEBT—									
In India R	45	1,02,74,65,550	1,03,78,89,280	1,15,33,19,058	1,26,08,10,618	1,38,09,72,155	1,33,96,36,205	1,42,33,64,790	1,45,68,55,790
In London £	"	104,408,208	115,903,732	133,435,377	146,457,439	177,998,335	178,486,597	179,179,193	177,064,757
Interest payable { R	"	4,17,51,110	3,64,00,740	4,00,58,600	4,38,10,365	4,81,24,302	4,87,76,458	4,97,78,481	5,07,80,519
	£	3,524,376	3,807,832	4,158,351	4,715,233	5,668,417	5,705,597	5,749,887	5,693,919
Other loans R	53	1,77,95,940	1,71,06,580	2,14,85,707	1,68,85,620	1,68,57,658	1,68,53,622	1,68,47,442	1,68,44,246
„ liabilities { "	"	9,65,34,930	13,03,79,710	13,70,01,656	18,76,26,436	23,85,94,348	26,58,26,265	29,11,24,393	34,81,59,314
Cash balance { "	63	17,87,62,440	16,50,05,100	15,89,84,715	17,67,21,853	20,35,03,834	18,41,95,331	28,93,97,000	23,41,24,000
	£ 50	3,835,050	3,393,798	4,091,926	8,436,519	18,174,349	19,463,723	9,789,633	8,157,732
ENFACED SECURITIES—to December—									
Government Promissory Notes—									
Enfaced R	66	6,29,05,030	4,01,64,800	1,00,59,400	2,00,34,000	35,10,200	65,73,300	34,54,100	40,73,800
Retransferred "	67	4,43,05,560	3,04,53,700	3,41,56,800	1,29,20,900	1,97,07,500	1,56,91,600	1,19,11,800	1,02,91,300
Outstanding (average) "	68	26,87,80,115	26,05,88,203	21,25,20,934	16,43,15,541	12,58,92,850	11,44,13,725	10,77,64,766	9,90,72,625
COUNCIL BILLS AND TELEGRAPHIC TRANSFERS PAID R									
	71	19,09,46,300	33,08,08,755	19,25,99,848	47,69,87,098	39,43,45,533	40,16,66,865	38,83,20,062	46,59,75,774
HOME GOVERNMENT DISBURSEMENT £									
	82	22,427,394	18,894,013	34,869,343	51,429,591	51,411,496	43,092,806	52,717,391	45,274,314
PRICES OF GOLD AND SILVER AND RATES OF EXCHANGE									
Price of—									
Standard Silver in London (in pence per ounce)	87	47½	29½	28½	27½	24½	24½	28½	27½
		R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Bar Silver in Bombay (per 100 tolas) .	104	—	92 9½	75 4½	79 10½	70 13½	78 9½	80 1	78 4½
Bar Gold in India (per tola) . . .	92	21 4	27 6	24 —	24 1	24 —	23 14½	23 14½	24 0½
Rate of discount—									
Bank of England	101	5	2	4	4	4½	4	5	..
Rate of interest—									
Bank of Bengal	"	3	5	4, 5, 6 & 7	6 & 7	7	5	7	7
Rate of Exchange on London . . .	"	18½	13½	16½	16½	16½	16½	16½	16½

SUMMARY TABLE

(2)

SUMMARY of PRINCIPAL TABLES—continued.

PART I—*contd.*

		Page on which details will be found	1890-91	1895-96	1900-01	1905-06	1910-11	1911-12	1912-13	1913-14
MILITARY SERVICES—										
Receipts	{ In India R	108	99,95,590	1,06,45,610	1,46,18,187	1,26,63,705	1,20,30,453	1,29,46,776	1,57,58,084	1,52,76,982
	{ In England £	"	42,003	75,307	32,945	538,525	418,999	479,938	337,095	351,186
Expenditure	{ In India R	"	16,64,73,390	19,62,00,580	17,43,49,312	23,24,30,003	23,13,41,500	23,57,78,260	23,37,15,857	23,70,44,219
	{ In England £	"	4,759,370	4,448,592	4,839,238	5,564,078	5,063,304	5,183,086	5,372,043	5,462,817
BANKS—to December—										
Presidency Banks—										
Capital	R	112	3,50,00,000	..	3,60,00,000	3,60,00,000	3,60,00,000	3,60,00,000	3,75,00,000	3,75,00,000
Reserve and Rest	"	"	97,54,000	..	1,99,61,000	2,63,37,000	3,31,03,000	3,40,39,000	3,63,61,000	3,73,07,000
Deposits	"	"	18,35,60,000	..	15,68,80,000	25,38,23,000	36,58,01,000	38,58,29,000	40,11,48,000	42,37,16,000
Cash balances	"	"	12,96,75,000	..	5,04,49,000	8,23,01,000	11,35,12,000	13,53,20,000	11,77,38,000	15,37,75,000
Exchange Banks—										
Capital	£	"	6,384,000	..	11,803,000	15,204,000	21,734,000	22,600,000	23,657,000	23,640,000
Reserve and Rest	"	"	1,669,000	..	3,971,000	7,219,000	12,610,000	13,001,000	13,980,000	14,185,000
Deposits in India	R	"	7,53,60,000	..	10,50,35,000	17,04,45,000	24,79,17,000	28,16,90,000	29,53,62,000	31,03,54,000
Cash Balances in India	"	"	3,50,43,000	..	2,39,58,000	3,78,13,000	4,38,31,000	4,56,91,000	6,14,82,000	5,88,24,000
Indian Joint-Stock Banks—										
With capital and reserve above Rs lakhs—										
Capital	R	113	33,50,000	..	8,212,000	84,57,000	2,75,66,000	2,85,60,000	2,91,64,000	2,31,33,000
Reserve and Rest	"	"	17,59,000	..	45,60,000	77,82,000	1,00,55,000	1,26,54,000	1,34,58,000	1,32,94,000
Deposits	"	"	2,70,78,000	..	8,07,52,000	11,98,92,000	25,65,85,000	25,29,11,000	27,25,98,000	22,59,19,000
Cash Balances	"	"	55,79,000	..	1,19,04,000	1,73,50,000	2,30,25,000	3,62,05,000	4,00,11,000	4,00,17,000
Post Office Savings Banks—										
Depositors	No.	117	448,000	685,000	816,000	1,116,000	1,430,000	1,501,000	1,567,000	1,639,000
Balance of deposits	R	"	7,36,24,000	9,94,23,000	10,04,33,000	13,99,26,000	16,91,83,000	18,89,85,000	20,61,14,000	23,16,75,000
Co-operative Societies—										
Societies	No.	118	..	..	..	283	5,321	8,177	11,792	14,881
Members	"	"	..	..	..	28,629	305,058	403,318	543,388	695,998
Capital	R	"	..	..	..	4,73,219	1,99,04,502	3,33,30,162	5,19,39,738	7,45,31,725
Life Assurance—										
Companies dealt with	No.	126	..	..	..	..	..	..	..	44
Income	R	127	..	..	..	..	..	..	..	1,42,50,138
Outgo	"	"	..	..	..	..	..	..	..	6,62,78,944
Realisable Assets	"	"	..	..	..	..	..	..	..	22,44,10,860
TOTAL sum assured in force at end of year			128	..	..	..	..	..	..	..

SUMMARY of PRINCIPAL TABLES—concluded.

PART II

	Page on which details will be found	1890-01	1895-96	1900-01	1905-06	1910-11	1911-12	1912-13	1913-14
LAND REVENUE—									
Receipts R	182	24,75,42,050	27,02,26,190	27,37,81,705	29,74,64,233	33,08,32,886	33,17,42,433	34,23,10,682	34,61,39,243
Charges "	183	3,67,61,360	4,09,70,540	4,22,31,350	5,00,11,481	5,49,07,649	5,67,66,274	5,79,94,554	5,97,70,408
FORESTS—									
Area sq. m.	135	112,608	112,511	208,369	233,651	243,478	242,960	238,923	245,612
Revenue R	140	1,49,67,135	1,70,99,350	1,97,70,493	266,74,593	2,74,05,454	2,90,57,359	3,22,09,309	3,33,01,545
Expenditure "	"	80,63,125	93,32,610	1,11,60,040	1,42,58,521	1,52,44,023	1,69,46,566	1,72,07,810	1,75,43,455
Outturn of Forest produce—									
Timber and fuel c. ft.	152	..	..	..	246,334,840	266,583,175	257,194,423	290,718,866	294,643,823
Bamboos No.	"	..	..	..	210,173,780	224,881,423	212,582,505	..	..
Minor produce R	"	..	..	..	55,12,819	95,27,822	1,06,34,726	1,10,84,674	1,07,98,905
OPIMUM—									
Receipts R	157	7,87,91,820	7,12,39,220	7,65,33,633	8,20,31,694	11,28,29,433	8,94,19,170	7,68,66,873	2,43,73,178
Charges "	"	2,18,07,970	2,06,89,410	2,67,88,124	2,83,86,616	1,86,99,859	1,09,41,776	89,95,929	1,51,86,600
Area under cultivation Acres	160	501,719	532,272	606,662	613,996	362,868	200,672	178,263	144,561
Production to August 31 Mds.	"	83,099	87,281	89,119	107,228	44,926	31,473	26,813	24,292
SALT—									
Receipts R	183	8,23,16,832	8,57,13,440	9,05,05,670	6,07,89,821	4,44,53,010	5,19,57,938	5,22,63,058	5,34,23,966
Charges "	"	46,52,727	61,69,160	64,12,715	67,34,095	72,09,205	73,96,177	74,75,115	73,49,396
Quantity consumed Mds.	"	33,280,738	34,686,981	35,815,282	38,599,745	40,565,988	47,852,907	48,074,399	49,050,804
Duty R	"	7,98,10,730	8,31,14,370	8,75,57,786	5,73,97,425	4,08,17,010	4,81,42,596	4,84,32,959	4,94,20,176
STAMPS—									
Receipts "	195	4,07,20,810	4,72,10,020	5,01,06,562	5,85,10,734	7,56,47,769	7,58,62,537	8,00,83,195	8,41,95,488
Charges "	"	11,73,390	13,27,250	15,49,190	18,92,767	21,24,855	23,02,475	24,33,027	25,06,404
EXCISE—									
Receipts "	215	4,92,12,738	5,65,36,608	5,91,98,376	8,53,37,424	10,54,10,786	11,41,05,045	12,32,72,392	13,30,49,740
Charges "	"	17,49,806	21,17,171	25,23,808	38,83,446	62,14,273	64,59,350	67,31,622	70,30,327
PROVINCIAL RATES—									
Revenue "	254	3,49,12,400	3,70,70,050	3,84,40,692	4,19,70,756	83,15,677	83,30,195	82,82,229	27,08,154
Expenditure "	"	54,040	52,675	5,09,616	5,58,168	69,363	85,418	72,877	..
CUSTOMS REVENUE—									
From Imports "	256	79,44,510	3,97,86,462	4,01,42,293	5,00,89,920	8,08,61,009	7,72,85,987	8,62,21,392	9,36,01,135
„ Exports "	..	92,10,395	92,92,242	84,89,433	1,15,11,257	1,30,87,498	1,36,23,202	1,47,52,502	1,28,76,494
INCOME TAX—									
Assesses and collections—									
Incomes, less than R1,000 { No.	273	274,259	299,790	303,426	(a)30	..	(a)20	..	..
„ „ „ R { R	"	31,39,910	34,51,970	35,20,956	(a) 395	..	(a)170	..	..
„ „ „ R2,000 { No.	"	92,951	109,012	118,277	164,347	180,892	187,360	196,044	208,729
„ „ „ R { R	"	25,83,290	29,76,850	32,95,259	42,69,507	48,22,957	49,94,512	51,81,083	55,28,941
„ „ „ R2,000 and above { No.	"	56,808	63,291	70,932	83,812	95,647	100,337	106,323	112,284
„ „ „ R { R	"	90,41,831	1,07,22,002	1,17,16,128	1,42,50,547	1,68,50,257	1,89,12,523	1,88,03,478	2,14,99,215
TOTAL (inclusive of interest on securities) { No.	274	425,614	476,917	498,686	249,444	277,822	288,988	303,690	322,393
„ „ „ R { R	275	1,57,79,390	1,81,67,620	1,96,64,911	1,96,53,498	2,29,64,370	2,40,03,720	2,53,06,686	2,84,04,605
TRIBUTES FROM NATIVE STATES "	277	76,04,210	79,23,010	86,67,349	89,61,451	91,11,699	89,25,074	98,53,137	92,53,213
INTEREST RECEIPTS "	279	89,26,309	80,12,670	89,26,309	1,06,06,641	1,57,99,586	1,48,76,078	1,50,92,638	1,54,91,301

PART I

Revenue, Expenditure, Coinage, Currency, Public Debt, Council Bills,
Exchange, Banks, etc.

REVENUE AND EXPENDITURE

[FOR TABLES, SEE PAGES 9 TO 11]

Table No. 1 is an abstract statement of Revenue, Expenditure, and Debt of the Government of India in each year from 1877-78 to 1914-15. The funded debt outstanding in 1877-78 was 7,495 lakhs of rupees in India and 59.7 million pounds sterling in England. The total sum represents 265 per cent of the revenue of that year. In 1914-15 the funded debt outstanding was 276.5 million pounds sterling, equivalent to 272 per cent of the year's revenue. In the 38 years there was a surplus in 26 years and a deficit in 12 years. The 26 years' surplus aggregates 7,666 lakhs of rupees and the 12 years' deficit 3,207 lakhs, the result being a net surplus of 4,459 lakhs.

Table No. 2 is an abstract of the Revenue and Expenditure for ten years. During the period of 38 years which is dealt with in Table No. 1, the total revenue has risen from 6,197 lakhs of rupees in the first year 1877-78 (equivalent at the average rate of exchange of that period to £53,709,000) to 15,230 lakhs of rupees (=£101,534,000 at Rs 15 to the pound) in 1914-15. The increase represents 146 per cent reckoning in rupees and 89 per cent reckoning in sterling. During the same period the expenditure has risen from 6,623 lakhs of rupees (=£57,403,000) to 15,498 lakhs of rupees (=£103,320,000). This represents 134 per cent in rupees and 80 per cent in sterling.

In considering the Revenue and Expenditure of the Government of India, however, it is desirable to divide the Revenue and Expenditure on account of "Commercial Services," i.e., the Post Office and Telegraph Department, Railways, and Irrigation, from the Revenue and Expenditure under other heads.

The following statement gives the quinquennial averages for each of the main heads of revenue and the percentage which each bears to the total revenue, excluding the Commercial Services, for the period 1877-78 to 1911-12 and also for the years 1912-13, 1913-14, and 1914-15.

Revenue (excluding Revenue from Commercial Services) in thousands of rupees

	1877-78 to 1881-82		1882-83 to 1886-87		1887-88 to 1891-92		1892-93 to 1896-97		1897-98 to 1901-02		1902-03 to 1906-07		1907-08 to 1911-12		1912-13		1913-14		1914-15	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
Land Revenue, including tributes from Native States	24,00,20	41.3	23,04,25	40.4	24,40,04	38.6	26,02,34	38.1	27,41,90	37.4	29,51,22	35.7	31,33,69	36.8	32,85,90	35.5	33,01,26	37.2	32,74,70	38.2
Forest	70,95	1.2	1,03,33	1.8	1,37,96	2.2	1,66,81	2.4	1,82,71	2.5	2,37,89	2.9	2,68,52	3.2	3,22,95	3.5	3,34,48	3.7	2,97,10	3.5
Opium	9,85,08	17	9,15,16	16	8,31,05	13.2	7,09,55	10.4	6,48,79	8.9	8,21,56	9.9	9,04,43	10.6	7,68,69	8.3	2,43,73	2.7	2,35,83	2.8
Salt	7,03,21	12.1	6,36,66	11.2	7,93,87	12.6	8,56,69	12.6	8,86,59	12.1	7,65,86	9.3	4,95,05	5.8	5,00,16	5.4	5,16,79	5.8	5,86,62	6.8
Stamps	3,18,59	5.5	3,53,28	6.3	4,04,45	6.4	4,61,77	6.8	4,94,34	6.7	5,62,46	6.8	6,83,35	8	7,60,37	8.2	7,97,74	8.9	7,02,31	8.9
Excise	2,89,56	5	3,99,71	7	4,83,94	7.7	5,49,91	8.1	5,80,87	7.9	7,90,39	9.6	10,13,45	11.9	12,41,69	13.4	13,34,14	15.0	13,23,53	15.5
Customs	2,22,65	3.8	1,19,19	2.1	1,52,66	2.4	3,33,27	4.9	4,99,02	6.8	6,30,16	7.6	8,36,68	9.8	90,79,59	11.7	11,33,73	12.7	9,52,08	11.1
Provincial Rates	2,68,97	4.6	2,86,27	5	3,29,87	5.2	3,60,12	5.3	3,87,65	5.3	4,04,27	4.9	1,35,26	1.6	82,52	.9	27,09	.3	5,82	.1
Income Tax (a)	17,67	.3	68,27	1.2	1,56,36	2.5	1,78,88	2	1,96,10	2.7	1,99,20	2.4	2,35,88	2.9	2,61,36	2.8	2,92,53	3.3	3,05,51	3.6
TOTAL	57,76,88	90.8	51,91,17	91	57,30,20	90.8	62,19,29	90.6	66,17,37	90.3	73,63,01	89.1	77,06,25	90.5	83,08,53	89.7	79,81,43	89.6	77,48,50	90.5

(a) Termed "Assessed Taxes" up to 1913-14

The total increase of this revenue in 1914-15 as compared with the average of 1877-78 to 1881-82 is 34 per cent.

The following table gives the quinquennial averages under the main heads of expenditure and the percentage which each bears to the total expenditure excluding the Commercial Services, for the period 1877-78 to 1914-15

Expenditure (excluding Expenditure on Commercial Services) in thousands of rupees

	1877-78 to 1881-82		1882-83 to 1886-87		1887-88 to 1891-92		1892-93 to 1896-97		1897-98 to 1901-02		1902-03 to 1906-07		1907-08 to 1911-12		1912-13		1913-14		1914-15	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
Land Revenue (including District Administration)	2,96,58	5.2	3,32,27	6.02	3,62,73	6.03	4,04,13	6.1	4,17,63	5.8	4,77,11	5.9	5,48,41	6.3	5,80,20	6.0	5,97,96	6.3	5,87,10	6.3
Forest	47,77	.8	65,99	1.2	78,40	1.3	91,80	1.3	1,04,33	1.4	1,30,15	1.6	1,54,70	1.8	1,72,89	1.8	1,76,17	1.9	1,82,67	1.9
Other heads including Opium	3,18,49	5.6	3,65,97	6.6	3,27,75	5.4	3,27,33	4.9	3,94,53	5.5	6,69,49	8.2	6,17,25	7.1	5,44,90	5.6	6,17,05	6.5	5,71,13	6.1
Debt Services	5,08,83	8.9	4,51,08	8.2	4,58,11	7.6	4,23,87	6.4	3,10,91	4.3	2,54,98	3.1	3,03,12	3.5	2,71,58	2.8	2,27,35	2.4	1,78,69	1.9
Civil Departments	10,64,27	18.7	11,81,91	21.4	13,27,91	22.1	14,87,02	22.5	16,16,48	22.6	18,91,04	23.2	22,28,61	25.7	25,03,31	25.8	26,90,13	28.3	28,36,50	30.4
Civil charges	3,87,82	6.8	4,14,65	7.5	4,53,35	7.5	5,55,70	8.4	5,60,32	7.8	5,95,80	7.3	6,67,44	7.7	6,89,32	7.1	7,20,24	7.6	7,17,16	7.7
Civil works	3,30,94	5.8	4,17,48	7.6	4,43,99	7.3	4,57,11	6.9	4,85,73	6.8	7,33,07	9	7,39,39	8.5	9,08,93	9.4	10,51,29	11.1	10,76,51	11.5
Army (including Military Works and Special Defence Works)	22,35,83	39.2	19,67,19	35.6	22,66,28	37.7	25,47,35	38.5	25,17,80	35.2	30,21,50	37.1	30,81,10	35.6	31,42,97	32.3	31,89,86	33.6	32,71,44	35.0
Famine Relief and Insurance	1,47,36	2.6	1,27,52	2.3	52,76	.8	1,11,14	1.6	3,45,30	4.8	1,46,65	1.8	1,78,41	2.1	1,50,00	1.5	1,50,00	1.6	1,50,00	1.6
TOTAL	53,37,39	93.6	53,24,06	96.4	57,71,28	95.7	64,10,45	96.6	67,53,48	94.2	79,19,79	97.2	85,18,43	93.3	88,55,83	92.3	94,20,05	99.3	95,71,20	102.4

The expenditure in these tables represents expenditure from revenue only and not expenditure from borrowed capital.

Turning now to the Commercial Services, that is, the Post Office and Telegraph, Railways, and Irrigation, the following table shows the total revenue, total expenditure, and net surplus or deficit for each of these Departments, and the total for all of them together, arranged in the form of quinquennial averages :

Revenue and Expenditure under Commercial Services in thousands of rupees

Quinquennial average	POST OFFICE			TELEGRAPH			RAILWAYS			IRRIGATION			TOTAL		
	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)
1877-78 to 1881-82	94,70	1,11,36	—16,66	45,80	50,85	—5,05	8,23,38	9,25,91	—1,02,53	1,40,36	1,86,58	—46,22	11,04,24	12,74,70	—1,70,46
1882-83 to 1886-87	1,06,22	1,27,99	—21,77	58,87	73,89	—15,02	12,59,86	13,51,53	—91,67	1,61,35	2,25,47	—64,12	15,86,30	17,78,88	—1,92,58
1887-88 to 1891-92	1,32,92	1,39,69	—6,77	79,46	76,49	+2,97	16,76,67	18,20,90	—1,44,23	2,01,01	2,68,49	—67,48	20,90,07	23,05,57	—2,15,51
1892-93 to 1896-97	1,63,55	1,60,58	+3,00	1,00,66	88,60	+12,06	20,55,51	22,55,73	—2,00,22	2,50,09	2,99,66	—49,57	25,69,84	28,04,57	—2,34,73
1897-98 to 1901-02	1,97,34	1,79,65	+17,69	1,26,90	1,13,97	+12,93	25,33,26	25,43,06	—9,80	3,65,46	3,35,20	+30,26	32,22,96	31,71,88	+51,08
1902-03 to 1906-07	2,37,47	2,23,43	+14,04	1,34,36	1,47,94	—13,08	34,97,54	32,72,22	+2,25,32	4,58,90	4,10,72	+48,18	43,28,77	41,02,49	+2,26,28
1907-08 to 1911-12	2,91,24	2,86,69	+4,55	1,49,17	1,55,27	—6,10	44,33,51	42,24,70	+2,08,81	5,51,36	4,54,57	+96,79	54,25,28	51,21,23	+3,04,05
1912-13	3,39,36	3,03,99	+35,37	1,76,12	1,65,89	+10,23	55,14,53	47,94,02	+7,20,51	6,61,68	4,95,29	+1,66,39	66,91,69	57,59,19	+9,32,50
1913-14	3,61,53	3,13,80	+47,73	1,78,25	1,77,14	+1,11	56,45,89	49,27,46	+7,18,43	7,06,97	5,29,78	+1,77,19	68,92,64	59,48,18	+9,44,46
1914-15	5,39,55	4,88,59	+50,96	(a)	(a)	(a)	54,26,38	51,02,67	+3,23,71	7,02,14	5,63,14	+1,39,00	66,68,07	61,54,40	+5,13,67

(a) Included under Post Office

REVENUE AND EXPENDITURE*

No. 1.—ABSTRACT STATEMENT of REVENUE, EXPENDITURE, and DEBT of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1877-78 to 1914-15

	Revenue	Expenditure	Surplus	Deficit	FUNDED DEBT CONTRACTED		FUNDED DEBT PAID OFF		FUNDED DEBT OUTSTANDING	
					In India	In England	In India	In England	In India	In England
	₹	₹	₹	₹	₹	£	₹	£	₹	£
1877-78	61,97,24,810	66,23,45,210	..	4,26,20,400	4,28,01,040	4,280,000	1,24,87,100	..	74,95,45,200	59,677,033
1878-79	65,18,90,770	63,05,49,790	2,13,40,980	..	25,09,81,400	2,226,584	21,21,37,340	2,874,500	78,88,89,260	59,029,117
1879-80	68,43,30,850	69,66,09,780	..	1,22,78,930	9,50,82,050	11,435,939	5,47,46,220	1,609,500	82,87,25,090	68,855,556
1880-81	74,29,01,120	77,92,15,060	..	3,63,13,940	4,90,17,680	5,037,244	1,81,45,310	2,444,911	85,95,97,460	71,429,133
1881-82	75,68,49,870	72,08,95,360	3,59,54,510	..	5,24,38,810	1,205,647	1,27,50,420	4,467,328	88,65,31,620	68,141,947
1882-83	70,27,83,370	69,60,35,000	67,48,370	..	4,00,18,940	2,490,733	1,96,62,920	2,017,185	90,68,87,660	68,585,694
1883-84	71,84,20,200	69,96,23,130	1,87,97,070	..	3,57,17,740	591,001	1,05,97,910	40,031	93,19,13,340	68,108,837
1884-85	70,69,06,810	71,07,71,270	..	38,64,460	1,38,720	4,299,956	2,28,010	3,137,705	93,18,36,600	69,271,088
1885-86	74,46,41,970	77,26,59,230	..	2,80,17,260	23,190	4,586,045	48,23,210	50,512	92,70,39,820	73,806,621
1886-87	77,33,71,340	77,15,87,070	17,84,270	..	1,20,88,600	10,914,546	1,19,22,940	492,990	92,65,36,360	84,228,177
1887-88	78,75,97,440	80,78,85,760	..	2,02,88,320	5,50,52,730	..	6,94,740	88,029	98,08,98,620	84,140,148
1888-89	81,69,66,780	81,65,96,600	3,70,180	..	8,00,20,780	14,652,209	21,32,930	3,758,747	1,00,87,97,420	95,033,610
1889-90	85,08,52,030	82,47,31,700	2,61,20,330	..	2,00,00,000	4,161,000	11,91,170	1,002,219	1,02,76,11,750	98,199,391
1890-91	85,74,16,490	82,05,34,780	3,68,81,710	..	750	6,895,000	1,53,850	679,183	1,02,74,65,550	104,408,208
1891-92	89,14,32,830	88,67,57,480	46,75,350	..	70	4,600,000	5,43,520	1,604,065	1,02,69,23,170	107,404,148
1892-93	90,17,24,380	91,00,58,500	..	83,34,120	25,00,230	1,300,000	47,880	2,020,376	1,02,98,75,520	106,683,767
1893-94	90,56,52,140	92,11,22,120	..	1,54,69,980	3,71,91,130	2,782,000	1,11,05,870	1,351,975	1,05,54,60,780	108,113,792
1894-95	95,18,74,290	94,49,43,190	69,31,100	..	..	6,000,000	1,17,23,380	107,966	1,04,37,37,400	114,005,826
1895-96	98,37,01,670	96,83,61,690	1,53,39,980	..	..	..	58,48,120	102,094	1,03,78,89,290	113,903,732
1896-97	94,12,97,410	95,83,47,630	..	1,70,50,220	6,04,86,500	2,400,000	72,25,250	2,420,499	1,09,11,50,530	113,883,233
1897-98	96,44,20,040	1,01,80,12,150	..	5,35,92,110	3,00,01,200	3,500,000	41,95,390	108,553	1,11,69,56,340	117,274,680
1898-99	67,595,815	64,954,942	2,640,873	..	800,000	6,000,000	160,624	3,506,075	75,103,132	119,768,605
1899-1900	68,637,164	65,862,541	2,774,623	..	..	..	119,998	124,204	74,983,134	119,644,401
1900-01	75,272,291	73,602,087	1,670,204	..	2,000,000	8,922,350	95,197	131,372	76,887,937	123,435,379
1901-02	76,344,525	71,394,282	4,950,243	..	666,667	2,009,500	93,682	137,789	77,460,922	130,307,090
1902-03	77,434,915	74,365,366	3,069,549	..	1,000,000	1,500,000	91,545	1,510,829	78,369,377	130,296,261
1903-04	83,756,155	80,759,755	2,996,400	..	1,333,333	1,500,000	86,508	750,417	79,616,202	131,045,844
1904-05	84,812,971	81,356,905	3,456,066	..	2,000,000	2,500,000	84,320	1,158,653	81,531,882	132,337,191
1905-06	84,997,685	82,905,831	2,091,854	..	2,666,667	14,490,446	144,508	410,198	84,054,041	146,457,439
1906-07	88,852,873	87,263,533	1,589,340	..	3,000,000	2,000,000	83,998	938,805	86,970,043	147,518,634
1907-08	88,670,329	88,369,714	300,615	..	1,666,667	9,777,747	83,713	815,307	88,552,997	156,481,074
1908-09	86,674,624	90,412,334	..	3,737,710	1,333,333	5,544,753	83,650	1,052,458	89,710,700	160,973,369
1909-10	90,130,296	90,523,655	606,641	..	1,666,667	9,518,341	82,160	385,799	91,228,874	170,106,911
1910-11	97,470,114	93,533,827	3,936,287	..	1,000,000	8,943,547	82,217	1,051,123	92,064,810	177,998,335
1911-12	100,580,799	96,640,465	3,940,334	..	1,333,333	3,014,512	81,177	2,526,250	93,309,080	178,486,597
1912-13	106,254,327	103,146,693	3,107,634	..	2,000,000	3,000,000	82,454	2,307,404	95,224,319	179,179,193
1913-14	105,220,777	102,908,354	2,312,423	..	2,000,000	..	82,347	2,114,436	97,123,719	177,064,757
1914-15	101,534,375	103,319,645	..	1,785,270	3,333,333	..	103,606	874,399	100,351,013	176,190,358
Total Surplus ₹		76,65,90,140								
Total Deficit ₹		..		32,06,74,440						
Net Surplus ₹		44,59,15,700								

*Compiled from the Finance and Revenue Accounts of the Government of India
NOTE.—From 1898-99 the figures are stated in sterling, the pound representing fifteen rupees

REVENUE AND EXPENDITURE

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1905-06 to 1914-15

Revenue

	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15
	£	£	£	£	£	£	£	£	£	£
I.—LAND REVENUE, FOREST, AND TRIBUTES—										
1. Land Revenue	18,862,169	19,831,653	18,755,840	19,759,060	21,332,141	20,877,521	20,764,697	21,232,468	21,391,575	21,221,539
2. Forest	1,779,566	1,768,911	1,732,610	1,700,894	1,735,386	1,829,557	1,952,179	2,153,009	2,229,872	1,980,652
3. Tributes from Native States	597,430	600,986	584,520	589,636	588,307	607,447	595,005	623,542	616,881	609,827
TOTAL	21,239,165	22,201,550	21,072,970	22,049,590	23,655,834	23,314,525	23,311,881	24,059,019	24,238,328	23,812,018
II.—OPIMUM	5,468,780	5,660,528	5,244,986	5,884,788	5,534,683	7,521,962	5,961,278	5,124,592	1,624,878	1,572,218
III.—TAXATION—										
1. Salt	4,376,410	4,362,706	3,338,988	3,276,159	3,319,518	3,175,950	3,391,212	3,334,374	3,445,305	3,910,790
2. Stamps	3,926,364	4,029,908	4,259,182	4,344,156	4,548,304	4,811,691	4,815,129	5,069,115	5,318,293	5,082,043
3. Excise	5,687,820	5,898,219	6,214,210	6,389,623	6,537,854	7,030,314	7,609,753	8,277,919	8,894,300	8,856,881
4. Customs	4,348,017	4,351,692	5,004,494	4,832,564	4,965,118	6,619,009	6,468,567	7,197,243	7,558,220	6,347,201
5. Provincial Rates . . .	2,798,051	2,280,577	2,332,677	533,595	539,223	554,378	548,680	552,149	180,210	38,814
6. Income Tax (a)	1,321,393	1,423,787	1,504,113	1,553,419	1,558,964	1,593,301	1,652,878	1,742,397	1,950,250	2,036,733
7. Registration	361,959	379,738	415,311	430,936	430,377	425,855	445,862	482,022	518,962	485,295
TOTAL	22,820,014	22,726,625	23,068,975	21,360,157	21,899,353	24,210,498	24,932,081	26,655,219	27,865,540	26,757,757
IV.—DEBT SERVICES	944,986	979,850	973,923	987,325	1,184,343	1,465,439	1,448,741	1,473,708	1,352,119	1,023,307
V.—CIVIL SERVICES—										
1. Receipts by Civil Departments	1,550,599	1,391,283	1,424,864	1,145,977	1,146,075	1,211,123	1,238,131	1,934,847	1,408,286	1,505,120
2. Miscellaneous Civil Receipts	267,733	268,419	507,106	290,579	287,410	293,145	298,361	292,464	300,226	310,829
3. Civil Works	487,411	532,640	524,313	237,938	268,786	293,833	326,924	355,447	298,640	238,219
TOTAL	2,305,743	2,192,342	2,256,283	1,724,494	1,702,271	1,798,101	1,863,416	1,982,758	2,007,165	2,104,168
VI.—MILITARY SERVICES—										
Army and Military Works .	1,239,002	1,415,153	1,167,433	1,047,641	1,136,961	1,221,029	1,343,057	1,387,634	1,369,652	1,374,688
VII.—COMMERCIAL SERVICES—										
1. Post Office	1,651,477	1,751,146	1,823,999	1,825,620	1,927,229	1,996,922	2,134,279	2,262,436	2,410,210	3,596,973
2. Telegraph	903,854	953,006	1,006,797	978,097	902,851	997,159	1,087,425	1,174,124	1,188,309	
3. Railways	24,594,143	26,276,288	27,624,601	26,871,130	28,982,179	30,669,102	33,636,774	36,763,518	37,639,236	36,175,858
4. Irrigation	3,006,663	3,538,260	3,485,912	3,558,002	3,660,156	3,694,521	3,980,052	4,411,217	4,713,159	4,680,969
TOTAL	30,162,142	32,518,700	33,941,309	33,232,849	35,472,415	37,857,704	40,838,530	44,611,295	45,950,914	44,453,800
VIII.—MISCELLANEOUS RECEIPTS—										
Mint, Exchange, Miscellaneous	817,853	1,158,125	944,450	387,780	544,431	580,856	881,815	960,102	812,194	436,419
GRAND TOTAL	84,997,685	88,852,873	88,670,329	86,074,624	91,130,296	97,470,114	100,580,799	106,254,327	105,220,777	101,534,375
<i>Excess of Expenditure over Revenue</i>	..	..	..	3,737,710	..	..	..	..	..	1,785,270

(a) Termed "Assessed Taxes" up to 1913-14

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1905-06 to 1914-15—continued

Expenditure

	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15
	£	£	£	£	£	£	£	£	£	£
I.—DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks, Assignments and Compensations	1,416,915	1,431,935	1,430,609	1,479,827	1,727,932	1,495,109	1,557,191	1,539,418	1,577,243	1,658,465
2. Charges of collection of Revenue—										
(a) Land Revenue (including District Administration)	3,335,510	3,405,625	3,527,591	3,653,932	3,650,079	3,662,426	3,786,454	3,868,029	3,966,422	3,914,018
(b) Opium	1,892,441	1,913,292	1,669,441	1,236,088	1,110,155	1,246,657	725,452	599,729	1,012,440	654,089
(c) Forest	954,818	948,866	980,340	994,158	1,006,697	1,033,261	1,142,202	1,152,565	1,174,488	1,217,808
(d) Other heads	1,179,355	1,280,988	1,275,615	1,378,482	1,364,727	1,418,770	1,454,875	1,493,543	1,524,004	1,494,950
TOTAL	8,779,439	8,980,706	8,883,596	8,742,487	8,859,590	8,856,223	8,670,174	8,653,304	9,274,597	8,939,330
II.—DEBT SERVICES	1,499,935	1,912,141	1,815,367	1,966,832	2,115,045	2,168,902	2,037,735	1,810,535	1,515,653	1,191,257
III.—CIVIL SERVICES—										
1. Civil Departments	13,253,489	13,707,810	14,214,789	14,488,681	14,185,968	14,931,367	16,466,166	16,688,755	17,934,199	18,909,977
2. Miscellaneous Civil Charges	3,981,418	4,123,128	4,342,226	4,454,497	4,450,164	4,491,375	4,509,914	4,595,454	4,801,569	4,781,080
3. Civil Works	5,355,207	5,554,101	6,024,638	4,495,927	4,185,906	4,536,667	5,453,212	6,059,503	7,008,624	7,176,750
TOTAL	22,589,109	23,385,039	24,581,653	23,439,105	22,772,038	23,959,409	26,429,292	27,343,712	29,744,392	30,867,787
IV.—MILITARY SERVICES—										
1. Army	19,267,130	20,286,764	19,132,557	19,654,223	19,362,338	19,577,647	19,987,274	20,056,454	20,302,084	20,799,929
2. Military Works	1,094,905	1,127,515	1,166,943	967,362	838,342	900,437	909,657	887,379	947,297	998,071
3. Special Defence Works	146,306	138,358	116,287	29,044	28,604	7,987	4,706	9,267	16,384	13,603
TOTAL	20,508,341	21,552,637	20,415,787	20,650,629	20,249,284	20,486,071	20,901,637	20,953,100	21,265,765	21,809,603
V.—COMMERCIAL SERVICES—										
1. Post Office	1,575,936	1,602,933	1,772,720	1,896,753	1,927,582	1,950,892	2,008,470	2,026,567	2,092,019	3,257,263
2. Telegraph	1,076,489	1,126,205	1,084,447	1,028,078	992,433	976,832	1,093,934	1,105,946	1,180,965	
3. Railways	22,592,182	23,962,747	26,052,039	28,113,380	28,157,257	28,651,606	29,849,004	31,960,164	32,849,703	34,017,824
4. Irrigation	2,880,432	2,768,705	2,864,240	2,949,179	3,053,857	3,110,134	3,174,883	3,301,923	3,531,867	3,751,268
TOTAL	28,125,039	29,460,590	31,773,446	33,987,385	34,131,129	34,689,464	36,126,291	38,394,605	39,654,554	41,029,355
VI.—MISCELLANEOUS CHARGES—										
1. Famine Relief and Insurance	1,000,000	1,000,000	1,301,691	1,645,179	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2. Construction of Railways (charged to Provincial or Local Revenues)	7,195	3,236	180	415	1,245	795	836	4,266	1,414	459
3. Mint, Exchange, Miscellaneous	456,779	454,388	463,293	647,645	501,288	411,761	505,416	473,121	734,865	672,006
TOTAL	1,463,974	1,457,624	1,765,164	2,293,239	1,502,533	1,412,556	1,506,252	1,477,387	1,736,279	1,672,465
Add or Deduct—										
Provincial Surplus or Deficit	23,994	514,796	—865,299	—667,343	894,036	1,961,202	969,084	4,514,050	—232,836	—2,190,152
GRAND TOTAL	82,905,831	87,263,533	88,869,714	90,412,334	90,523,655	93,533,827	96,640,465	103,146,693	102,908,354	103,319,645
Excess of Revenue over Expenditure	2,091,854	1,589,340	300,615	..	606,641	3,936,237	3,940,334	3,107,634	2,312,423	..

MINT AND COINAGE

[FOR TABLES, SEE PAGES 14 TO 29]

Gold coins

No gold coins have been minted in India since 1891-92, and gold mohur and its submultiples have practically disappeared from circulation. Sovereigns and half-sovereigns minted either in England or Australia are recognised as legal tender to an unlimited amount at the rate of one sovereign to fifteen rupees, provided that they have not been called in or lost weight beyond the limit prescribed as the lowest current weight, viz., 122·5 grains for the sovereign, and 61·125 grains for the half-sovereign—the full legal weight being 123·27447 and 61·63723 grains, respectively. Under Notification No. 1448 A., dated the 8th March 1907, however, sovereigns and half-sovereigns, which have lost weight so as to be of less weight than that for the time being prescribed for light coins by or under the Coinage Act, 1870, as the least current weight, are receivable at Treasuries, Currency Offices, Mints, and Presidency Banks at the following rates, namely :—

- (a) When such coins have not been reduced by more than three grains below standard weight, that is, are not less in weight than grains 120·27447 and 58·63723, respectively, at their face value; and
- (b) When such coins are of less weight than grains 120·27447 and 58·63723, respectively, at their bullion value by weight :

Provided that such coins have not been illegally dealt with, that is, have not been impaired, diminished or lightened, otherwise than by fair wear and tear, or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened.

Silver coins.

The weight and fineness of the silver coins minted in the Indian mints for circulation in India are as follows :—

	Fine Silver (grains)	Alloy (grains)	Total (grains)
Rupee	165	15	180
Half-rupee (8 annas)	82½	7½	90
Quarter-rupee (4 annas)	41¼	3	45
Eighth of a rupee (2 annas)	20¾	1¾	22½

In the year 1893 the two Government Mints at Calcutta and Bombay were closed for the unrestricted coinage of silver for the public. During the five succeeding years, the coinage of rupees ceased, except that in the years 1897-98 and 1898-99 about nine million rupees were coined for Native States to replace their local currencies. By the winter of 1900 the stock of rupees in the Currency reserve had fallen so low that direct replenishment by new coinage became a necessity. The coinage was begun in February 1900, the Government purchasing the silver required, and paying for it mainly with the gold accumulated in the Paper Currency Reserve. In that and the following month a crore of rupees was coined and over 17 crores of rupees in the year ending the 31st March 1901, including the rupees issued in connection with the conversion of the currencies of Native States.

The statement below shows the silver coinage in the last five years :—

Number of pieces					
	Rupees	Half-rupees	Quarter-rupees	One-eighth-rupee	Total
1910-11	15,243,000	4,222,000	9,056,000	18,461,000	46,982,000
1911-12	24,509,000	2,878,000	3,413,000	10,186,000	40,986,000
1912-13	18,752,900	4,895,000	11,863,000	19,421,000	223,708,000
1913-14	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000
1914-15	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000

Value (in rupees)					
1910-11	1,52,42,000	21,11,000	22,64,000	23,08,000	2,19,25,000
1911-12	2,45,09,000	14,39,000	8,53,000	12,73,000	2,80,74,000
1912-13	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000
1913-14	12,13,61,000	22,74,000	51,59,000	27,75,000	13,15,69,000
1914-15	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000

The foregoing figures include the value of old rupees received into the mints for recoinage which is stated separately below :—

	British rupee (nominal value) R	Native coins (equivalent in British rupees) R	Other coins (equivalent in British rupees) R
1910-11	2,17,75,000	..	6,000
1911-12	2,50,63,000	..	13,000
1912-13	3,53,91,000	1,29,21,000	7,000
1913-14	2,96,11,000	36,59,000	2,000
1914-15	2,04,36,000	..	150

Dollar and cent pieces

In addition to the coinage of silver for circulation in India, the mints also received, under an agreement with certain Exchange Banks, silver for coinage into British dollars for circulation in Hongkong and the Straits Settlements. This agreement terminated on the 10th December 1903, and no fresh agreement has been entered into. Owing to a change in the currency policy in the Government of the Straits Settlements a new dollar was introduced there, the coinage of which has been undertaken at the Bombay mint since September 1903. Since April 1905 the coinage of the Straits fifty-cent pieces has been undertaken in the Bombay mint, and since October 1909 the coinage of the twenty-cent, ten-cent, and five-cent pieces for the Straits Settlements Govern-

ment has further been undertaken in the same mint. The coinage of both dollars and of the twenty-cent, ten-cent, and five-cent pieces in the five years ending 1913-14 have been :—

Number of pieces				
	British Dollars	Twenty-cents	Ten-cents	Five-cents
1909-10	5,954,218	..	11,088,198	3,263,015
1910-11	5,552,910	3,084,365	1,560,419	8,739,800
1911-12	37,470,509	..	96,797	564,668
1912-13	5,672,075	..	..	444,628
1913-14	1,566,693	191,802	..	..
No dollars or cent pieces were coined during 1914-15				

The British dollar is 416 grains Troy in weight and of 900 millesimal fineness, and the Straits dollar is of the same weight and fineness. The twenty-cent, ten-cent, and five-cent pieces weigh 83.81, 41.90, and 20.95 grains, respectively, and are of 600 millesimal fineness. With the expiry in December 1903 of the special agreement with the exchange banks for the coinage of British dollars, the number coined fell to 3,955,647 in 1903-04 and 648,847 in 1904-05, while the coinage in these two years of Straits dollars was 15,009,891 and 20,364,664 pieces, respectively. No dollars were coined in 1905-06 or in 1906-07, but in 1907-08 the coinage of British dollars was resumed in the Bombay mint. No Straits dollar has been coined since 1904-05, and fifty-cent pieces have so far been coined only once and that in 1905-06.

			Nickel coins
In 1906 provision was made for the coinage of a nickel coin, and by Notification No. 4597 A., dated the 22nd July 1907, it was directed that the nickel one-anna piece should thenceforth be coined at the mint and issue. The coin weighs 60 grains Troy and has a waved edge with twelve scollops, the greatest diameter being 21 millimetres and the least 19.8 millimetres. The statement in the margin gives the number and value of			
	Number	Value (in rupees)	nickel coins struck in the mints in last five years. The desirability of issuing a half-anna nickel coin was considered by the Government of India in 1909, but it was decided not to take action in this direction until the people had become thoroughly familiar with the present one-anna coin.
1910-11	40,200,000	25,13,000	
1911-12	41,760,000	26,10,000	
1912-13	39,776,000	24,86,000	
1913-14	46,320,000	28,95,000	
1914-15	42,352,000	26,47,000	

Copper coinage was introduced into the Bengal Presidency by Act XVII of 1835, and into the Madras and Bombay Presidencies by Act XXII of 1844. The weight of the copper coins struck under Act XXIII of 1870 remained the same as it was in 1835. It was as follows :—

	Grains Troy
Double pice, or half-anna	200
Pice or quarter-anna	100
Half-pice or one-eighth of an anna	50
Pie, being one-third of a pice or one-twelfth of an anna	33½

Ninety rupees' worth of pice weigh 576,000 grains troy, or 82½ lb avoirdupois.

			Act III of 1906 provided for the substitution of bronze for copper coinage. By Notification No. 3895A., dated the 11th July 1906, it was directed that the bronze coins should thenceforth be coined and issued at the mint, and that, with effect from the 1st August 1906, copper coins should cease to be coined. The weight and dimensions of the several denominations of bronze coins are given in the margin.
	Standard weight (in grains Troy)	Diameter (in millimetres)	
Pice	75	25.4	
Half-pice	37½	21.15	
Pie	25	17.45	

The statement below shows the bronze coinage of the last five years :—

Number of pieces				
	Quarter anna	Half-pice	Pie pieces	Total
1910-11	47,265,685	12,528,030	20,874,706	80,668,421
1911-12	55,918,260	4,879,970	2,645,294	63,443,524
1912-13	107,455,909	12,911,328	25,937,897	146,305,134
1913-14	122,636,891	10,896,672	16,148,527	149,682,090
1914-15	20,441,600	4,876,800	19,814,400	45,132,800
Value (in rupees)				
1910-11	7,38,526	97,875	1,08,722	9,45,123
1911-12	8,73,723	38,125	13,777	9,25,625
1912-13	16,78,999	1,00,870	1,35,093	19,14,962
1913-14	19,16,201	85,130	84,107	20,85,438
1914-15	3,19,400	38,100	1,03,200	4,60,700

With the fall in the prices of silver, which preceded the closure of the Calcutta and Bombay mints in 1893, there was a very large importation of the metal into India and excessive quantities were coined by some of the Native States during that period and for some years following the closure. It was found, thereafter, that the coinages were greatly in excess of the needs of the States, and operations abated in 1898. The arrangements made with some of the States for the substitution of the British for the local rupee had led to the closing of the local mints. The States in which coinage was carried on during the last fifteen years have been dealt with in table No. 19. The total coinage from new silver in 1914 amounted to 4,434,862 tolas, and the States in which coinage was carried on to any considerable extent in that year were Hyderabad and Udaipur.

MINT AND COINAGE*

No. 3.—IMPORTS into and EXPORTS from BRITISH INDIA of GOLD COIN, BULLION and the amount received and the amount COINED in the MINTS, from 1835-36 to 1914-15

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF GOLD COINAGE
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1835-36 to 1844-45 (average)	33,59,000	62,000	32,97,000	4,71,000	2,87,000	7,58,000	4,66,000
1845-46 to 1854-55 (average)	1,08,12,000	5,29,000	1,02,83,000	8,05,000	1,00,000	9,05,000	5,68,000
1855-56 to 1864-65 (average)	5,13,55,000	2,60,000	5,10,95,000	9,53,000	1,05,000	10,58,000	9,41,000
1865-66 to 1874-75 (average)	3,93,18,000	27,40,000	3,65,78,000	2,26,000	26,000	2,52,000	2,51,000
1875-76 to 1884-85 (average)	3,22,44,000	56,05,000	2,66,39,000	1,25,000	..	1,25,000	1,25,000
1885-86 to 1894-95 (average)	3,46,56,000	1,83,89,000	1,62,67,000	98,000	..	98,000	93,000
1895-96	5,02,93,000	2,50,33,000	2,52,60,000	..	..	..	..
1896-97	4,49,12,000	2,20,01,000	2,29,11,000	..	..	..	..
1897-98	7,28,12,000	2,37,27,000	4,90,85,000	(a)	(a)	(a)	..
1898-99	8,84,00,000	2,33,66,000	6,50,34,000				..
1899-1900	11,44,88,000	2,00,82,000	9,44,06,000				..
1900-01	11,89,80,000	11,05,59,000	84,21,000				..
1901-02	8,30,75,000	6,36,99,000	1,93,76,000				..
1902-03	13,19,24,000	4,42,78,000	8,76,46,000	..	..	..	..
1903-04	20,14,79,000	10,21,62,000	9,93,17,000				..
1904-05	21,81,20,000	12,10,61,000	9,70,59,000				..
1905-06	14,74,90,000	14,29,10,000	45,80,000	1,05,000	46,000	1,51,000	..
1906-07	18,53,34,000	3,67,73,000	14,85,61,000	..	8,000	8,000	..
1907-08	20,75,26,000	3,38,49,000	17,36,77,000	..	30,000	30,000	..
1908-09	8,40,42,000	4,04,88,000	4,35,54,000	..	18,000	18,000	..
1909-10	25,03,10,000	3,35,15,000	21,67,95,000	..	16,000	16,000	..
1910-11	27,89,25,000	3,91,39,000	23,97,86,000	..	48,000	48,000	..
1911-12	41,49,36,000	3,73,38,000	37,75,98,000	..	52,000	52,000	..
1912-13	41,29,08,000	7,28,96,000	34,00,12,000	..	42,000	42,000	..
1913-14	28,22,64,000	4,90,26,000	23,32,38,000	..	87,000	87,000	..
1914-15	10,70,38,000	3,05,64,000	7,64,74,000	..	2,59,000	2,59,000	..

* Compiled from special returns furnished by the Masters of the Mints at Calcutta and Bombay

(a) Gold received by the Mints on behalf of the Paper Currency Department is omitted from this table

No. 4—IMPORTS into and EXPORTS from BRITISH INDIA of SILVER and the amount received into the MINTS from 1835-36 to 1914-15

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF THE SILVER COINAGE		
	Imported	Exported	Net imports	From Individuals	From Government	Total	Rupees	Half, quarter and one-eighth rupees	Total
1835-36 to 1844-45 (average) . . .	2,50,23,000	44,88,000	2,05,35,000	2,11,67,000	1,64,38,000	3,76,05,000	3,40,85,000	18,82,000	3,59,67,000
1845-46 to 1854-55 (average) . . .	2,67,81,000	1,14,54,000	1,53,27,000	2,25,29,000	87,03,000	3,12,32,000	3,05,44,000	29,00,000	3,25,44,000
1855-56 to 1864-65 (average) . . .	10,98,13,000	96,10,000	10,02,03,000	8,02,59,000	1,23,89,000	9,26,48,000	8,76,23,000	32,52,000	9,08,75,000
1865-66 to 1874-75 (average) . . .	7,68,82,000	1,44,22,000	6,24,60,000	5,09,52,000	9,59,000	5,19,11,000	4,88,36,000	24,40,000	5,12,76,000
1875-76 to 1884-85 (average) . . .	8,10,91,000	1,54,17,000	6,56,74,000	6,28,80,000	32,95,000	6,61,75,000	6,19,34,000	29,37,000	6,48,71,000
1885-86 to 1894-95 (average) . . .	11,87,15,000	1,44,30,000	10,42,85,000	7,08,26,000	70,90,00	7,79,16,000	7,32,69,000	46,01,000	7,78,70,000
1895-96 . . .	8,33,87,000	1,75,65,000	6,58,22,000	..	29,44,000	29,44,000	..	29,27,000	29,27,000
1896-97 . . .	8,59,34,000	2,73,73,000	5,85,61,000	..	69,83,000	69,83,000	..	57,34,000	57,34,000
1897-98 . . .	13,24,94,000	4,77,59,000	8,47,35,000	70,60,000	61,62,000	1,32,22,000	48,65,000	49,92,000	98,57,000
1898-99 . . .	9,05,56,000	5,07,48,000	3,98,08,000	22,16,000	33,04,000	55,20,000	41,80,000	28,04,000	69,84,000
1899-1900 . . .	9,52,49,000	5,94,82,000	3,57,67,000	..	2,11,27,000	2,11,27,000	1,30,18,000	92,42,000	2,22,60,000
1900-01 . . .	12,67,87,000	3,17,15,000	9,50,72,000	5,08,13,000	10,09,75,000	15,17,88,000	17,14,79,000	11,70,000	17,26,49,000
1901-02 . . .	12,29,38,000	5,10,10,000	7,19,28,000	52,75,000	2,80,84,000	3,33,59,000	4,95,21,000	18,27,000	5,13,48,000
1902-03 . . .	12,18,65,000	5,22,98,000	6,95,67,000	2,98,86,000	8,14,14,000	11,13,00,000	11,27,23,000	11,72,000	11,38,95,000
1903-04 . . .	18,37,82,000	4,82,77,000	13,55,05,000	12,19,000	13,20,76,000	13,32,95,000	16,17,18,000	35,94,000	16,53,12,000
1904-05 . . .	17,69,62,000	4,32,27,000	13,37,35,000	1,47,000	9,81,10,000	9,82,57,000	10,87,85,000	49,19,000	11,37,04,000
1905-06 . . .	16,90,20,000	1,17,90,000	15,72,30,000	6,40,000	13,05,02,000	13,71,42,000	19,59,88,000	40,27,000	20,00,15,000
1906-07 . . .	26,04,64,000	2,04,09,000	24,00,55,000	1,74,000	21,17,68,000	21,19,42,000	25,37,03,000	71,54,000	26,08,57,000
1907-08 . . .	21,53,19,000	2,06,36,000	19,46,83,000	..	12,17,97,000	12,17,97,000	17,32,70,000	78,87,000	18,11,57,000
1908-09 . . .	14,33,99,000	2,27,15,000	12,06,84,000	50,000	2,60,89,000	2,61,39,000	2,51,31,000	34,05,000	2,85,36,000
1909-10 . . .	12,49,24,000	3,04,75,000	9,44,49,000	51,000	2,25,63,000	2,26,14,000	2,07,71,000	9,85,000	2,17,56,000
1910-11 . . .	11,84,34,000	3,21,31,000	8,63,03,000	..	2,17,81,000	2,17,81,000	1,52,42,000	66,83,000	2,19,25,000
1911-12 . . .	11,97,72,000	6,64,01,000	5,33,71,000	..	2,50,76,000	2,50,76,000	2,45,09,000	35,65,000	2,80,74,000
1912-13 . . .	20,53,94,000	3,34,22,000	17,19,72,000	1,29,21,000	6,28,41,000	7,57,62,000	18,75,29,000	78,41,000	19,53,70,000
1913-14 . . .	15,21,32,000	2,18,03,000	13,03,29,000	36,59,000	5,64,36,000	6,00,95,000	12,13,61,000	1,02,08,000	13,15,69,000
1914-15 . . .	11,10,45,000	2,23,30,000	8,87,15,000	..	2,07,01,000	2,07,01,000	1,80,72,000	37,20,000	2,17,95,000

NOTE.—From the 26th June 1893, when the mints were closed to the unrestricted coinage of silver, the receipts from individuals represent coins of Native States tendered for recoinage, particulars of which appear in table No. 7. From the same date silver belonging to the Government has been valued at its cost price instead of at the fixed rate of Rs. per tola of standard silver, but old rupees received for recoinage, as entered in table No. 6, are still taken at their nominal value. The silver received into the mint for coinage into British dollars intended for circulation in the Far East and into the new dollar adopted as the currency of the Straits Settlements is excluded from this table. Particulars of the coinage of these British and Straits dollars will be found in table No. 18.

MINT AND COINAGE

No. 5.—QUANTITY (in ounces) of GOLD and SILVER IMPORTED into and EXPORTED from BRITISH INDIA from and to FOREIGN PORTS in each official year from 1873-74 to 1914-15

	GOLD			SILVER		
	Imported	Exported	Net imports	Imported	Exported	Net imports
1873-74 . . .	—	—	331,554	—	—	8,747,151
1874-75 . . .	—	—	446,964	—	—	16,269,590
1875-76 . . .	—	—	355,985	—	—	5,451,074
1876-77 . . .	—	—	62,696	—	—	25,229,986
1877-78 . . .	—	—	102,628	—	—	51,436,354
1878-79 . . .	—	—	177,101	—	—	13,916,146
1879-80 . . .	—	—	374,227	—	—	27,581,194
1880-81 . . .	—	—	777,533	—	—	13,642,358
1881-82 . . .	—	—	1,028,240	—	—	18,852,031
1882-83 . . .	—	—	1,048,810	—	—	26,216,055
1883-84 . . .	—	—	1,138,584	—	—	22,448,221
1884-85 . . .	—	—	973,053	—	—	25,393,863
1885-86 . . .	—	—	544,437	—	—	40,677,913
1886-87 . . .	—	—	393,174	—	—	25,078,814
1887-88 . . .	569,684	41,646	528,038	37,877,141	5,094,542	32,782,599
1888-89 . . .	512,287	50,710	461,577	37,844,665	5,408,636	32,436,029
1889-90 . . .	850,232	76,848	773,384	43,940,659	5,296,885	38,643,774
1890-91 . . .	1,175,875	161,646	1,014,229	56,190,870	4,661,785	51,259,085
1891-92 . . .	709,102	285,454	423,648	38,177,580	5,829,142	32,348,438
1892-93 . . .	272,442	726,925	—454,483	54,180,144	8,656,632	45,523,512
1893-94 . . .	474,635	378,399	96,236	60,328,296	5,999,323	54,328,973
1894-95 . . .	236,873	926,843	—689,970	32,638,069	5,598,047	27,040,022
1895-96 . . .	695,055	372,432	322,623	34,082,810	7,064,731	27,018,079
1896-97 . . .	657,238	347,873	309,365	37,520,322	11,591,234	25,929,088
1897-98 . . .	1,129,149	397,114	732,035	68,535,612	24,250,995	44,284,617
1898-99 . . .	1,432,461	410,461	1,022,000	49,226,780	26,061,355	23,165,425
1899-1900 . . .	1,914,037	353,225	1,560,812	50,663,542	32,017,260	18,646,282
1900-01 . . .	1,987,738	1,881,060	106,678	64,746,549	15,311,385	49,435,164
1901-02 . . .	1,372,249	1,097,743	274,506	66,726,972	27,721,780	39,005,192
1902-03 . . .	2,187,384	770,766	1,416,618	75,569,185	32,294,876	42,274,309
1903-04 . . .	3,330,466	1,764,229	1,566,237	104,324,765	25,142,629	79,182,136
1904-05 . . .	3,605,017	2,088,025	1,516,992	98,118,908	23,769,313	74,349,595
1905-06 . . .	2,396,420	2,461,892	—65,472	88,853,079	4,535,314	84,317,765
1906-07 . . .	3,019,161	642,010	2,377,151	125,878,008	7,679,151	118,198,857
1907-08 . . .	3,380,405	599,065	2,781,340	106,358,274	8,442,915	97,915,359
1908-09 . . .	1,334,107	708,769	625,338	85,048,761	11,308,630	73,740,131
1909-10 . . .	4,095,042	589,906	3,505,136	75,501,745	14,486,993	61,014,752
1910-11 . . .	4,527,061	683,639	3,843,422	69,272,319	14,396,030	54,876,289
1911-12 . . .	6,871,312	647,286	6,224,026	70,378,747	38,149,647	32,229,100
1912-13 . . .	6,813,000	1,251,000	5,562,000	107,190,000	16,113,000	91,077,000
1913-14 . . .	4,593,000	844,000	3,749,000	79,835,000	8,728,000	71,107,000
1914-15 . . .	1,705,000	527,000	1,178,000	64,160,000	8,394,000	55,766,000

NOTE.—The quantities in the column "net imports" for both gold and silver, for the years 1873-74 to 1886-87, are estimates only, deduced from the declared values of the trade for those years by the following process:—
For gold, the rupee value of the monthly net imports was converted into sterling at the average rate of exchange in each month, and this sterling value was then divided by the English mint price of gold (£3 17s. 10½d. per ounce). For silver, the average price of ₹107 per 100 tolas, or ₹255.53 per 100 ounces, was taken as the basis of the value of the annual imports.

MINT AND COINAGE

No. 6.—OLD GOVERNMENT of INDIA RUPEES (including small SILVER COINS) received into the MINTS for RECOINAGE, and SILVER COINAGE in each MINT, from 1835-36 to 1914-15

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE				VALUE OF NEW RUPEES AND SMALL SILVER COINED			
	Calcutta mint	Bombay mint	Madras mint (a)	Total value	Calcutta mint	Bombay mint	Madras mint (a)	Total new coinage
1835-36 to 1844-45 (average)	70,53,000	44,54,000	8,73,000	1,23,80,000	2,27,64,000	1,19,13,000	12,89,000	3,59,66,000
1845-46 to 1854-55 (average)	24,87,000	25,22,000	17,97,000	68,06,000	1,63,63,000	1,23,48,000	33,32,000	3,25,43,000
1855-56 to 1864-65 (average)	16,29,000	30,42,000	2,58,000	49,29,000	4,23,06,000	4,15,93,000	69,76,000	9,08,75,000
1865-66 to 1874-75 (average)	4,02,000	2,66,000	32,000	7,00,000	2,15,30,000	2,39,50,000	7,46,000	5,12,76,000

(a) The Madras Mint ceased to exist from the 1st September 1869

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE			VALUE OF NEW RUPEES AND SMALL SILVER * COINED		
	Calcutta mint	Bombay mint	Total value	Calcutta mint	Bombay mint	Total new coinage
1875-76 to 1884-85 (average)	17,94,000	7,16,000	25,10,000	1,83,50,000	4,65,21,000	6,48,71,000
1885-86 to 1894-95 (average)	23,62,000	1,89,000	25,51,000	2,06,40,000	5,72,30,000	7,78,70,000
1895-96	27,38,000	1,66,000	29,04,000	29,27,000	..	29,27,000
1896-97	38,90,000	25,23,000	64,13,000	35,87,000	21,47,000	57,34,000
1897-98	28,49,000	32,19,000	60,68,000	47,05,000	51,52,000	98,57,000
1898-99	21,12,000	11,46,000	32,58,000	18,63,000	51,21,000	69,84,000
1899-1900	80,82,000	9,69,000	90,51,000	1,64,65,000	57,95,000	2,22,60,000
1900-01	26,66,000	6,18,000	32,84,000	6,06,37,000	11,20,12,000	17,26,49,000
1901-02	86,27,000	44,81,000	1,31,08,000	1,75,88,000	3,37,60,000	5,13,48,000
1902-03	5,52,11,000	2,61,85,000	8,13,96,000	5,25,03,000	6,13,92,000	11,38,95,000
1903-04	4,11,40,000	1,26,18,000	5,37,58,000	6,90,07,000	9,63,05,000	16,53,12,000
1904-05	2,50,16,000	1,05,68,000	3,55,84,000	4,56,41,000	6,80,63,000	11,37,04,000
1905-06	1,79,92,000	1,32,55,000	3,12,47,000	7,32,91,000	12,17,24,000	20,00,15,000
1906-07	1,52,89,000	1,17,87,000	2,70,76,000	10,01,26,000	16,07,31,000	26,08,57,000
1907-08	1,47,80,000	94,61,000	2,42,41,000	7,23,01,000	10,88,56,000	18,11,57,000
1908-09	1,64,32,000	96,53,000	2,60,85,000	1,82,05,000	1,03,31,000	2,85,36,000
1909-10	1,26,82,000	98,74,000	2,25,56,000	1,19,85,000	1,17,09,000	2,36,94,000
1910-11	1,37,45,000	80,30,000	2,17,75,000	1,38,07,000	99,61,000	2,37,68,000
1911-12	1,52,21,000	98,42,000	2,50,63,000	1,55,00,000	1,26,32,000	2,81,32,000
1912-13	2,81,50,000	72,41,000	3,53,91,000	8,37,59,000	12,45,15,000	20,82,74,000
1913-14	2,08,90,000	87,21,000	2,96,11,000	6,67,36,000	6,88,46,000	13,55,82,000
1914-15	1,36,61,000	67,75,000	2,04,36,000	1,49,05,000	71,90,000	2,20,95,000

* Including dollars and cent pièces

MINT AND COINAGE

No. 7.— COINS other than the GOVERNMENT OF INDIA RUPEES received into the MINTS for RECOINAGE, in each official year from 1894-95 to 1914-15
VALUE (in Rupees)

	CALCUTTA MINT					BOMBAY MINT				GRAND TOTAL
	Native State coins	Faruckabad, Arcot and Surat rupees	Portuguese Indian coins	Burmese coins	Total	Native State coins	Faruckabad and Arcot rupees	Portuguese Indian coins	Total	
1894-95 .	..	230	8,970	990	10,190	14	..	23,285	23,299	33,489
1895-96 .	..	..	2,220	190	2,410	32,333	..	2,873	35,206	37,616
1896-97 .	400	170	..	60	630	5,56,140	7,069	2,989	5,66,198	5,66,828
1897-98 .	12,90,322	..	..	..	12,90,322	58,62,145	460	397	58,63,002	71,53,324
1898-99 .	..	..	400	..	400	22,60,040	830	216	22,61,086	22,61,486
1899-1900	..	..	..	..	..	16,675	2,632	73	19,380	19,380
1900-01 .	1,49,96,492	..	..	..	1,49,96,492	3,58,16,558	15,995	..	3,58,32,553	5,08,29,045
1901-02 .	..	..	..	..	..	52,75,010	16,831	..	52,91,841	52,91,841
1902-03 .	..	..	..	..	..	2,98,86,014	18,009	..	2,99,04,023	2,99,04,023
1903-04 .	4,166	..	..	..	4,166	12,15,446	15,376	..	12,30,822	12,34,988
1904-05 .	..	..	..	..	..	1,47,221	6,130	..	1,53,351	1,53,351
1905-06 .	952	..	..	..	952	6,39,202	4,118	..	6,43,320	6,44,272
1906-07 .	990	..	..	..	990	1,72,885	32	..	1,72,917	1,73,907
1907-08 .	..	..	..	..	..	..	3,430	..	3,430	3,430
1908-09 .	..	..	..	..	..	50,000	2,051	..	52,051	52,051
1909-10 .	..	..	..	..	..	51,459	3,421	..	54,880	54,880
1910-11 .	..	..	..	..	..	..	6,059	..	6,059	6,059
1911-12 .	..	..	..	..	..	..	12,625	..	12,625	12,625
1912-13 .	1,05,12,300	..	..	..	1,05,12,300	24,08,653	7,183	..	24,15,836	1,29,28,136
1913-14 .	31,32,840	..	..	..	31,32,840	5,26,040	1,787	..	5,27,827	36,63,667
1914-15 .	..	..	..	..	..	..	150	..	150	150

Arrangements were made in 1897 with Bhopal and Kashmir, and subsequently with other States, for the conversion of the local currencies by substituting Government of India rupees for the State coinage then in circulation. The details of such coins received into the mints, of which the totals appear in the foregoing statement are noted below :—

	R		R
Kashmir coins .	{ 1897-98 14,15,938 { 1898-99 20,23,331	Khairpur—	
Bhopal coins .	{ 1897-98 55,32,624 { 1898-99 1,92,506	Chalans 1903-04	1,54,264
Baroda—		Dungarpur, Banswara, and Shahpura—	
Babashahi rupees .	1900-01 3,61,71,543	Chitori coins .	{ 1904-05 772 { 1908-09 50,000
Radhanpur .	{ Jorawarsai rupees 1900-01 9,04,672 { Kori and Panchias 1900-01 46,33,969	Salim Sahi coins 1904-05	299
	{ Bijeshahis 1900-01 84,29,847 { Iktisandas 1900-01 6,35,659	Karauli coins 1905-06	6,40,154
Jodhpur .	{ Kotah rupees 1901-02 29,84,318 { Jhalawar rupees 1901-02 8,39,817 { Bundi rupees 1901-02 30,898 { Cambay rupees 1901-02 14,19,077	Tonk—	
Indore—		Mahammed Khani coins 1906-07	1,73,875
Hali rupees .	{ 1902-03 2,98,86,014 { 1903-04 5,94,427	Bundelkhand—	
Sirohi—		Srinagari coins 1909-10	51,459
Bhilari rupees .	{ 1903-04 4,70,921 { 1904-05 1,46,150	Nepal rupees 1912-13	1,05,12,300
		Junagadh—	
		Kori coins 1912-13	24,08,653
		Murshidabad rupees 1913-14	31,32,840
		Kishangarh State—	
		Chaubisania coins 1913-14	5,26,040

MINT AND COINAGE

No. 8.—DESCRIPTION of SILVER, and NICKEL COINS struck in the MINTS, in each official year from 1899-1900 to 1914-15

TALE	SILVER					NICKEL (a)	Total of Silver and Nickel Coins
	Rupees	Half-rupees	Quarter-rupees	One-eighth rupees	TOTAL	One anna	
1899-1900	13,018,000	18,067,000	..	1,664,000	32,749,000	..	32,749,000
1900-01	171,479,000	..	1,606,000	6,144,000	179,229,000	..	179,229,000
1901-02	49,520,000	..	2,004,000	10,610,000	62,134,000	..	62,134,000
1902-03	112,723,000	..	2,471,000	4,434,000	119,628,000	..	119,628,000
1903-04	161,717,000	..	7,060,000	14,632,000	183,409,000	..	183,409,000
1904-05	108,785,000	..	10,026,000	19,303,000	138,114,000	..	138,114,000
1905-06	195,987,000	1,646,000	6,300,000	13,031,000	216,964,000	..	216,964,000
1906-07	253,703,000	3,436,000	10,672,000	22,145,000	289,956,000	..	289,956,000
1907-08	173,270,000	4,641,000	11,464,000	21,600,000	210,975,000	37,256,000	248,231,000
1908-09	25,131,000	1,576,000	7,084,000	6,769,000	40,560,000	22,536,000	63,096,000
1909-10	20,771,000	1,569,000	..	1,604,000	23,944,000	24,800,000	48,744,000
1910-11	15,243,000	4,222,000	9,056,000	18,461,000	46,982,000	40,200,000	87,182,000
1911-12	24,509,000	2,878,000	3,413,000	10,186,000	40,986,000	41,760,000	82,746,000
1912-13	187,529,000	4,895,000	11,863,000	19,421,000	223,708,000	39,776,000	263,484,000
1913-14	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000	46,320,000	215,065,000
1914-15	18,071,853	2,303,219	4,370,330	11,834,324	36,579,726	42,352,000	78,931,726
VALUE (in rupees)							
1899-1900	1,30,18,000	90,34,000	..	2,08,000	2,22,60,000	..	2,22,60,000
1900-01	17,14,79,000	..	4,02,000	7,68,000	17,26,49,000	..	17,26,49,000
1901-02	4,95,21,000	..	5,01,000	13,26,000	5,13,48,000	..	5,13,48,000
1902-03	11,27,23,000	..	6,18,000	5,54,000	11,38,95,000	..	11,38,95,000
1903-04	16,17,18,000	..	17,65,000	18,29,000	16,53,12,000	..	16,53,12,000
1904-05	10,87,85,000	..	25,06,000	24,13,000	11,37,04,000	..	11,37,04,000
1905-06	19,59,88,000	8,23,000	15,75,000	16,29,000	20,00,15,000	..	20,00,15,000
1906-07	25,37,03,000	17,18,000	26,63,000	27,68,000	26,08,57,000	..	26,08,57,000
1907-08	17,32,70,000	23,21,000	28,66,000	27,00,000	18,11,57,000	23,28,000	18,34,85,000
1908-09	2,51,31,000	7,88,000	17,71,000	8,46,000	2,85,36,000	14,08,000	2,99,44,000
1909-10	2,07,71,000	7,84,000	..	2,01,000	2,17,56,000	15,50,000	2,33,06,000
1910-11	1,52,42,000	21,11,000	22,64,000	23,08,000	2,19,25,000	25,13,000	2,44,38,000
1911-12	2,45,09,000	14,39,000	8,53,000	12,73,000	2,80,74,000	26,10,000	3,06,84,000
1912-13	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000	24,86,000	19,78,56,000
1913-14	12,13,61,000	22,74,000	51,59,000	27,75,000	13,15,69,000	28,95,000	13,44,64,000
1914-15	1,80,71,863	11,51,610	10,92,582	14,79,291	2,17,95,336	26,47,000	2,44,42,336

(a) By notification No. 4597-A. of the Government of India, dated the 22nd July 1907, the coining and issue of the nickel one anna piece were ordered

MINT AND COINAGE

No. 9.—DESCRIPTIONS of COPPER and BRONZE COINS struck in the MINTS, in each official year from 1899-1900 to 1914-15

	COPPER							BRONZE (a)			TOTAL OF BRONZE COINS
	Quarter annas	Half pice	Pie pieces	CENTS			TOTAL OF COPPER COINS	Quarter annas	Half pice	Pie pieces	
				Cents	Half cents	Quarter cents					
TALE											
1899-1900	40,096,000	7,936,000	10,056,000	2,086,000	..	2,400,000	62,574,000	..	..	..	..
1900-01	30,534,240	5,219,900	..	3,914,000	..	2,000,000	41,668,140	..	..	..	..
1901-02	59,337,760	6,882,816	17,140,554	12,434,000	..	2,036,000	97,831,130	..	..	..	..
1902-03	76,752,966	9,174,084	4,204,800	3,807,500	2,020,000	216,000	96,175,350	..	..	..	..
1903-04	105,974,400	5,376,000	7,883,044	8,074,056	2,011,800	..	129,319,300	..	..	..	..
1904-05	104,594,336	8,464,020	16,506,127	7,974,694	1,000,000	102,625	138,641,802	..	..	..	..
1905-06	150,058,484	8,921,600	13,060,449	1,508,770	1,505,705	2,007,600	157,062,608	..	..	..	..
1906-07	47,228,300	6,345,600	9,072,000	9,255,431	1,520,027	..	73,421,858	115,785,600	5,859,769	2,184,000	123,829,369
1907-08	..	..	..	(b) 2,002,000	(b) 2,000,000	..	4,002,000	234,681,600	8,060,231	20,985,600	263,727,431
1908-09	..	..	..	(c) 5,015,044	(c) 1,400,000	(c) 1,200,000	7,615,044	58,290,112	10,035,200	22,036,800	90,362,112
1909-10	..	..	..	(d) 2,500,000	(d) 2,000,000	..	4,500,000	29,966,080	8,492,800	12,316,800	50,775,680
1910-11	..	..	..	(d) 5,000,000	..	..	5,000,000	47,265,685	12,528,030	20,874,706	80,668,421
1911-12	..	..	(e) 504,500	(d) 3,236,000	(d) 1,512,000	..	5,252,500	55,918,260	4,879,970	2,645,294	63,443,524
1912-13	(f) 224,000	..	..	(d) 5,855,025	(b) 4,095,503	..	10,174,528	107,455,909	12,911,328	25,937,897	146,305,134
1913-14	..	..	..	(d) 3,000,000	..	..	3,000,000	122,636,891	10,896,672	16,148,527	149,682,090
1914-15	..	..	(e) 800,000	(d) 3,000,000	(d) 2,000,000	..	5,800,000	20,441,600	4,876,800	19,814,400	45,132,800
VALUE— (in rupees)											
1899-1900	6,26,500	62,000	52,380	46,930	..	13,500	8,01,310	..	..	..	..
1900-01	4,77,100	40,780	..	75,570	..	11,250	6,04,700	..	..	..	..
1901-02	9,27,150	53,770	89,270	2,79,770	..	11,450	13,61,410	..	..	..	..
1902-03	11,99,265	71,672	21,900	72,994	10,100	540	13,76,471	..	..	..	..
1903-04	16,55,850	42,000	41,058	1,68,897	10,059	..	19,17,864	..	..	..	..
1904-05	16,34,287	66,125	85,969	1,60,589	5,000	257	19,52,227	..	..	..	..
1905-06	20,32,164	69,700	68,023	15,088	7,528	11,293	22,03,796	..	..	..	..
1906-07	7,37,950	49,575	47,250	1,86,359	7,600	..	10,28,734	18,09,150	45,779	11,375	18,66,304
1907-08	..	..	..	(b) 20,045	(b) 10,000	..	30,045	36,66,900	62,970	1,09,300	38,39,170
1908-09	..	..	..	(c) 1,12,838	(c) 15,750	(c) 6,750	1,35,338	9,10,783	78,400	1,14,775	11,03,958
1909-10	..	..	..	(d) 25,000	(d) 10,000	..	35,000	4,68,220	66,350	64,150	5,98,720
1910-11	..	..	..	(d) 50,000	..	..	50,000	7,38,526	97,875	1,08,722	9,45,123
1911-12	..	..	(e) 1,971	(d) 32,360	(d) 7,560	..	41,891	8,73,723	38,125	13,777	9,25,625
1912-13	(f) 3,500	..	..	(d) 58,550	(b) 24,227	..	86,277	16,78,999	1,00,870	1,35,093	19,14,962
1913-14	..	..	..	(d) 30,000	..	..	30,000	19,16,201	85,130	84,107	20,85,438
1914-15	..	..	(e) 3,125	(d) 30,000	(d) 10,000	..	43,125	3,19,400	38,100	1,03,200	4,60,700

NOTE.—The figures under 'quarter annas' include British East Africa Protectorate pices, Bikaner State pice and half pice; pice for the Sailana Durbar, a Manasir coins for Aden. The number of these coins is shown in tables Nos. 10 and 12 and their values are stated in the notes at foot of table No. 17.

(a) By notification No. 3895 A. of the Government of India, dated the 11th July 1906, the coining and issue of bronze coins of the denominations of pice, half pice, and were ordered, and the coining of copper coins ceased with effect from the 1st August, 1906.

(b) Copper coinages for Ceylon and the Straits.

(c) Copper coinage for the Straits.

(d) Copper coinage for Ceylon.

(e) Represents "Amman Cash" for Pudukottai State (Madras).

(f) Copper coinage for the Sailana State.

MINT AND COINAGE

No. 10.—NUMBER of PIECES of SILVER, NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1914-15

	SILVER			NICKEL (b)		
	Calcutta	Bombay	TOTAL	Calcutta	Bombay	TOTAL
1899-1900	19,911,125	43,581,463	63,492,588			
1900-01	{ 63,696,757	{ 125,001,980	188,698,737			
1901-02	(a) { 28,395,491	(a) { 60,937,720	89,333,211			
1902-03	{ 59,503,617	{ 91,796,003	151,299,620			
1903-04	87,104,338	(a) 115,270,454	202,374,792			
1904-05	70,051,134	(a) 89,076,784	159,127,918			
1905-06	95,241,111	(a) 122,220,868	217,461,979			
1906-07	129,024,714	160,931,270	289,955,984			
1907-08	101,191,607	(a) 111,729,306	212,920,913	..	37,256,000	37,256,000
1908-09	30,229,222	(a) 17,201,339	47,430,561	..	22,536,000	22,536,000
1909-10	14,172,394	(a) 50,076,828	44,249,222	..	24,800,000	24,800,000
1910-11	36,196,505	(a) 29,722,576	65,919,081	..	40,200,000	40,200,000
1911-12	25,089,004	(a) 54,029,365	79,118,369	..	41,760,000	41,760,000
1912-13	104,858,423	(a) 124,966,313	229,824,736	..	39,776,000	39,776,000
1913-14	(c) 91,731,763	(a) 81,371,651	173,103,414	..	46,320,000	46,320,000
1914-15	(c) 23,765,365	14,414,361	38,179,726	..	42,352,000	42,352,000

(a) The number of silver pieces coined include British and Straits dollars, fifty, twenty, ten, and five cent pieces, the details of which appear in table No. 18
 (b) See note (a) to table No. 8
 (c) The number of silver pieces coined include Ceylon fifty, twenty-five and ten cent pieces, the total of which appear in table No. 18.

	COPPER			BRONZE (a)	TOTAL COINAGE		
	Calcutta	Bombay	TOTAL	Calcutta	Calcutta	Bombay	TOTAL
1899-1900	59,374,000	3,200,000	62,574,000		79,285,125	46,781,463	126,066,588
1900-01	41,668,140	..	41,668,140		105,364,897	125,001,980	230,366,877
1901-02	97,831,130	..	97,831,130		126,226,621	60,937,720	187,164,341
1902-03	96,175,350	..	96,175,350		155,678,967	91,796,003	247,474,970
1903-04	129,319,300	..	129,319,300		216,423,638	115,270,454	331,694,092
1904-05	138,641,802	..	138,641,802		208,692,936	89,076,784	297,769,720
1905-06	157,062,608	..	157,062,608		252,303,719	122,220,868	374,524,587
1906-07	73,421,858	..	73,421,858	123,829,369	326,275,941	160,931,270	487,207,211
1907-08	(b) 4,002,000	..	4,002,000	263,727,431	368,921,038	148,985,306	517,906,344
1908-09	(c) 7,615,044	..	7,615,044	90,362,112	128,206,378	39,737,339	167,943,717
1909-10	(d) 4,500,000	..	4,500,000	50,775,680	69,448,074	54,876,823	124,324,902
1910-11	(d) 5,000,000	..	5,000,000	80,668,421	121,864,926	69,922,576	191,787,502
1911-12	(d) 5,252,500	..	5,252,500	63,443,524	93,785,028	95,789,365	189,574,393
1912-13	(e) 10,174,528	..	10,174,528	146,305,134	261,338,085	164,742,313	426,080,398
1913-14	(f) 3,000,000	..	3,000,000	149,682,090	241,813,853	127,691,651	369,505,504
1914-15	(d) 5,800,000	..	5,800,000	45,132,800	74,698,165	56,766,361	131,464,526

(a) See note (a) to tables Nos. 9 and 11
 (b) Copper coinage for Ceylon and the Straits
 (c) Copper coinage for the Straits
 (d) Copper coinage for Ceylon, including 504,500 pieces and 800,000 pieces representing Amman Cash coined in 1911-12 and 1914-15, respectively for the Pudukotai State
 (e) Copper coinage for Ceylon and the Straits, including 224,000 pieces coined for the Sailana State
 (f) Copper coinage for Ceylon

No. 11.—NUMBER of PIECES of the several denominations of COPPER and BRONZE COINS, exclusive of CENTS and other FOREIGN COINS, struck in the CALCUTTA MINT, in each official year from 1899-1900 to 1914-15

	COPPER			BRONZE (a)			Total of Copper and Bronze Coins
	CALCUTTA			CALCUTTA			
	Single pice	Pies	Half pice	Single pice	Pies	Half pice	
1899-1900	36,896,000	10,056,000	7,936,000	..	..	..	54,888,000
1900-01	30,534,240	..	5,219,900	..	..	..	35,754,140
1901-02	59,337,760	17,140,554	6,882,816	..	..	..	83,361,150
1902-03	76,752,966	4,204,800	9 174,084	..	..	..	90,131,850
1903-04	105,974,400	7,883,044	5,376,000	..	..	..	119,233,444
1904-05	104,594,336	16,506,127	8,464,020	..	..	..	129,564,483
1905-06	130,058,484	13,060,449	8,921,600	..	..	..	152,040,533
1906-07	47,228,800	9,072,000	6,345,600	115,785,600	2,184,000	5,859,769	186,475,769
1907-08	..	..	..	(b) 234,681,600	20,985,600	8,060,231	263,727,431
1908-09	..	..	..	(c) 58,290,112	22,036,800	10,035,200	90,362,112
1909-10	..	..	..	29,966,080	12,316,800	8,492,800	50,775,680
1910-11	..	..	..	47,265,685	20,874,706	12,528,030	80,668,421
1911-12	..	(d) 504,500	..	55,918,260	2,645,294	4,879,970	63,948,024
1912-13	(e) 224,000	..	..	107,455,909	25,937,897	12,911,328	146,529,134
1913-14	..	..	..	122,636,891	16,148,527	10,896,672	149,682,090
1914-15	..	(d) 800,000	..	20,441,600	19,814,400	4,876,800	45,932,800

NOTE.—Copper and Bronze coins for circulation in India are struck in the Calcutta Mint only
(a) By Notification No. 2895A of the Government of India, dated the 11th July 1900, the coining and issue of bronze coins of the denominations of pice, half pice, and pie were ordered, and the coining of copper coins ceased with effect from the 1st August 1906
(b) Includes 6,400,000 pice for the Bikaner State (c) Includes 224,000 pice for the Sallana Durbār (d) Represents Amman Cash for the Pudukottai States (e) Represents coins for the Sallana State

No. 12.—NUMBER of PIECES of the several denominations of COPPER COINS, other than those of the GOVERNMENT of INDIA, struck in each MINT, in each official year from 1899-1900 to 1914-15

	CALCUTTA						BOMBAY	
	CEYLON CENTS			STRAITS CENTS			Manasir coins for Aden	British East Africa pice
	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents		
1899-1900 . .	..	..	..	2,086,000	..	2,400,000	..	3,200,000
1900-01 . .	1,000,000	..	..	2,914,000	..	2,000,000	..	..
1901-02 . .	..	..	..	12,434,000		2,036,000	..	..
1902-03 . . .	1,014,000	2,020,000	216,000	2,793,500	..	..	..	..
1903-04 . . .	1,021,500	2,011,800	..	7,052,556	..	..	..	..
1904-05 . . .	1,507,250	1,000,000	102,625	6,467,444	..	..	..	..
1905-06 . . .	1,508,770	1,505,705	.	..	..	2,007,600	..	..
1906-07 . . .	1,751,080	1,520,027		7,504,351	..	..	..	..
1907-08 . . .	2,000,000	2,000,000	..	2,000	..	..	..	..
1908-09 . . .	..	..	..	5,015,044	1,400,000	1,200,000	..	..
1909-10 . . .	2,500,000	2,000,000	.	..	..	..	..	..
1910-11 . . .	5,000,000	..	..	..	..	..	..	..
1911-12 . . .	3,236,000	1,512,000	..	..	..	..	..	..
1912-13 . . .	5,855,025	3,495,503	..	..	600,000	..	..	..
1913-14 . . .	3,000,000	..	..	..	..	..	..	..
1914-15 . . .	3,000,000	2,000,000	..	..	..	..	..	..

NOTE.—For value of these coins see table No. 17 and notes appended thereto

No. 13.—IMPORTS into and EXPORTS from BENGAL and BURMA of GOLD and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1914-15

Value in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	3,72,78,510	4,500	3,72,74,010			
1900-01	4,60,28,368	13,62,660	4,46,65,708			
1901-02	3,17,91,467	1,51,50,708	1,66,40,759	(a)	(a)	(a)
1902-03	4,29,45,847	20,91,106	4,08,54,741			
1903-04	8,28,86,639	18,33,714	8,10,52,925			
1904-05	8,94,74,427	5,72,637	8,89,01,790	..	5,172	5,172
1905-06	5,13,05,357	21,92,210	4,91,13,147	1,04,485	31,444	1,35,929
1906-07	7,24,18,183	21,41,607	7,02,76,576	..	2,545	2,545
1907-08	5,72,01,903	3,07,698	5,68,94,205	..	2,489	2,489
1908-09	1,98,75,836	17,26,818	1,81,49,018	..	5,149	5,149
1909-10	3,52,37,300	1,44,365	3,50,92,935	..	2,510	2,510
1910-11	3,39,09,536	17,01,444	3,22,08,092	..	5,507	5,507
1911-12	7,01,17,324	2,89,516	6,98,27,808	..	5,696	5,696
1912-13	3,05,84,557	9,53,273	2,96,31,284	..	3,222	3,222
1913-14	3,15,82,561	84,77,749	2,31,04,812	..	878	878
1914-15	1,01,38,247	36,03,672	65,34,575	..	4,355	4,355

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 14.—IMPORTS into and EXPORTS from BENGAL and BURMA of SILVER and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1914-15

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net Imports	From Individuals	From Government	TOTAL	Rupees.	Half rupees.	Quarter rupees.	One-eighth rupees.	TOTAL.
1899-1900	1,92,73,910	39,67,180	1,53,06,730	..	1,99,01,673	1,99,01,673	1,30,18,080	34,46,520	..	..	1,64,64,600
1900-01	2,11,10,260	54,66,326	1,56,43,934	1,49,96,492	4,30,36,470	5,80,32,962	6,00,22,971	..	4,01,455	2,13,074	6,06,37,500
1901-02	2,49,17,455	53,56,372	1,95,61,083	..	1,66,29,021	1,66,29,021	1,59,73,591	..	5,01,021	11,13,016	1,75,87,628
1902-03	1,73,56,639	64,60,646	1,08,95,993	..	5,52,11,160	5,52,11,160	5,13,31,176	..	6,17,880	5,54,288	5,25,03,844
1903-04	1,92,02,606	30,84,065	1,61,18,541	4,166	6,83,23,027	6,83,27,193	6,54,12,640	..	17,65,045	18,28,940	6,90,06,625
1904-05	3,68,08,653	12,50,345	3,55,58,308	..	4,44,25,022	4,44,25,022	4,07,21,640	..	25,06,533	24,12,920	4,56,41,093
1905-06	3,32,23,568	12,67,702	3,19,55,866	952	5,54,27,323	5,54,28,275	7,42,64,383	8,23,029	15,74,935	16,28,866	7,82,91,213
1906-07	9,10,97,720	46,57,906	8,64,39,814	990	9,04,22,168	9,04,23,158	9,31,72,018	15,18,054	26,67,985	27,68,081	10,01,26,138
1907-08	5,60,63,388	40,30,119	5,20,33,269	..	5,18,68,493	5,18,68,493	6,53,42,000	13,92,804	28,66,000	27,00,000	7,23,00,804
1908-09	1,65,69,823	36,72,099	1,28,97,724	..	1,64,33,878	1,64,33,878	1,48,00,000	7,88,249	17,70,953	8,46,114	1,82,05,316
1909-10	2,08,77,045	16,78,543	1,91,98,502	..	1,26,85,519	1,26,85,519	1,10,00,000	7,84,293	..	2,00,476	1,19,84,769
1910-11	1,82,67,524	31,00,119	1,51,67,405	..	1,37,45,289	1,37,45,289	80,00,000	17,06,252	20,06,000	20,95,000	1,38,07,252
1911-12	1,97,44,991	10,00,700	1,87,44,291	..	1,52,22,099	1,52,22,099	1,28,26,937	11,46,422	5,61,199	9,65,553	1,55,00,111
1912-13	5,08,37,211	13,27,367	4,95,09,844	1,05,12,309	5,56,00,348	6,61,12,648	7,79,22,000	16,94,957	23,96,761	17,44,933	8,37,58,657
1913-14	4,46,04,904	15,41,908	4,30,62,996	31,32,840	4,77,14,888	5,03,47,728	6,01,00,000	13,61,706	31,71,616	17,02,736	6,63,36,058
1914-15	1,97,51,950	51,70,803	1,45,81,142	..	1,39,25,956	1,39,25,956	1,26,00,000	6,99,946	5,68,469	7,36,450	1,46,04,865

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the method of valuation see note to table No. 4

MINT AND COINAGE

No. 15.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of GOLD and the amount received into the BOMBAY MINT, in each official year from 1899-1900 to 1914-15

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	7,34,32,480	2,00,77,460	5,33,55,020	(a)	(a)	(a)
1900-01	6,74,57,422	10,91,96,186	—4,17,38,764			
1901-02	4,39,07,792	4,78,97,232	—39,89,440			
1902-03	7,07,71,493	4,15,86,912	2,91,84,581			
1903-04	10,79,28,645	10,03,28,383	76,00,262			
1904-05	12,61,88,935	12,04,88,285	57,00,650	..	12,200	12,200
1905-06	9,31,00,464	14,06,57,626	—4,75,57,162	..	14,900	14,900
1906-07	10,73,29,656	3,43,29,264	7,30,00,392	..	5,930	5,930
1907-08	14,41,07,564	3,35,36,983	11,05,70,581	..	27,730	27,730
1908-09	15,94,36,434	3,81,54,001	2,12,82,433	..	12,750	12,750
1909-10	20,41,23,097	3,33,67,326	17,07,55,771	..	13,860	13,860
1910-11	24,00,99,038	3,74,34,868	20,26,64,170	..	42,640	42,640
1911-12	34,23,89,843	3,60,18,118	30,63,71,725	..	46,150	46,150
1912-13	38,18,57,542	7,19,37,390	30,99,20,152	..	39,210	39,210
1913-14	25,02,90,733	3,90,41,952	21,12,48,781	..	86,380	86,380
1914-15	9,68,04,656	2,45,97,489	7,22,07,167	..	2,54,840	2,54,840

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 16.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of SILVER and the amount received into the BOMBAY MINT, in each official year from 1899-1900 to 1914-15

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE.				
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees.	Half rupees.	Quarter rupees.	One eighth rupees.	TOTAL.
1899-1900	7,47,38,110	5,48,59,730	1,98,78,380	..	12,25,739	12,25,739	..	55,87,150	..	2,08,000	57,95,150
1900-01 .	10,32,00,015	2,36,90,759	7,95,09,256	3,58,16,558	5,79,38,313	9,37,54,871	11,14,56,347	..	..	5,54,877	11,20,11,224
1901-02 .	9,52,25,241	4,48,03,291	5,04,21,950	52,75,010	1,14,54,573	1,67,29,583	3,35,46,869	..	..	2,13,235	3,37,60,104
1902-03 .	10,19,77,480	4,53,63,706	5,66,13,774	2,98,86,014	2,62,03,074	5,60,89,088	6,13,91,504	..	..	..	6,13,91,504
1903-04 .	16,20,63,065	4,28,89,224	11,91,73,841	12,15,446	6,37,52,590	6,49,68,036	9,63,04,916	..	..	..	9,63,04,916
1904-05 .	13,90,44,843	4,00,96,540	9,89,48,303	1,47,221	5,36,84,830	5,38,32,051	6,80,63,273	..	..	..	6,80,63,273
1905-06 .	13,50,71,051	89,21,891	12,61,49,160	6,39,202	8,10,74,830	8,17,14,032	12,17,23,238	..	..	..	12,17,23,238
1906-07 .	16,68,67,173	1,46,24,032	15,22,43,111	1,72,885	12,13,46,330	12,15,19,215	16,05,31,265	2,00,002	..	..	16,07,31,267
1907-08 .	15,66,40,984	1,20,70,533	14,45,70,401	..	6,99,29,050	6,99,29,050	10,79,27,893	9,27,843	..	..	10,88,55,736
1908-09 .	12,46,63,775	1,55,15,003	10,91,48,772	50,000	96,55,163	97,05,163	1,03,30,598	..	..	..	1,03,30,598
1909-10 .	16,20,04,538	2,12,42,230	8,07,62,308	51,459	98,77,170	99,28,629	97,71,397	..	..	..	97,71,397
1910-11 .	9,78,85,953	2,21,51,884	7,57,34,069	..	80,35,640	80,35,640	72,42,454	4,04,752	2,58,027	2,12,627	81,17,800
1911-12 .	9,82,25,101	6,21,48,709	3,60,76,392	..	98,54,273	98,54,273	1,16,81,687	2,92,715	2,92,045	3,07,762	1,25,74,209
1912-13 .	15,28,85,095	2,84,57,066	12,44,28,029	24,03,653	72,41,019	96,49,672	10,96,07,154	7,52,378	5,69,097	6,82,664	11,16,11,293
1913-14 .	10,60,96,349	1,20,22,517	9,40,73,832	5,26,040	87,21,028	92,47,068	6,12,60,506	9,12,394	19,87,194	10,72,386	6,52,32,480
1914-15 .	8,95,00,450	1,27,65,644	7,67,34,806	..	67,74,842	67,74,842	54,71,853	4,51,664	5,24,113	7,42,841	71,90,471

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the methods of valuation see note to tables No. 4.

MINT AND COINAGE

No. 17.—NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1914-15
VALUE (in Rupees)

	NICKEL COINAGE (a)	COPPER COINAGE				BRONZE COINAGE			
	BOMBAY MINT	CALCUTTA MINT		BOMBAY MINT		CALCUTTA MINT		TOTAL OF BRONZE COINS	
	One anna	Single pice, and half pice	Pies, cents, half cents, quarter cents, etc.	Single pice	Pies	TOTAL OF COPPER COINS	Single pice and half pice	Pies	TOTAL OF BRONZE COINS
1899-1900	..	6,38,500	1,12,810	(b) 50,000	..	8,01,310	..	..	..
1900-01	..	5,17,880	86,820	..	..	6,04,700	..	..	..
1901-02	..	9,80,920	3,80,490	..	..	13,61,410	..	..	..
1902-03	..	12,70,937	1,05,534	..	..	13,76,471	..	..	..
1903-04	..	16,97,850	2,20,014	..	..	19,17,864	..	..	..
1904-05	..	17,00,412	2,51,815	..	..	19,52,227	..	..	..
1905-06	..	21,01,864	1,01,932	..	..	22,03,796	..	..	..
1906-07	..	(c) 7,87,525	(c) 2,41,209	..	..	10,28,734	18,54,929	11,375	18,66,304
1907-08	23,28,500	..	(d) 30,045	..	..	30,045	(e) 37,29,870	1,09,300	38,39,170
1908-09	14,08,500	..	(f) 1,35,338	..	..	1,35,338	(g) 9,89,183	1,14,775	11,03,958
1909-10	15,50,000	..	(h) 35,000	..	..	35,000	5,34,570	64,150	5,98,720
1910-11	25,12,500	..	(h) 50,000	..	..	50,000	8,36,401	1,08,722	9,45,123
1911-12	26,10,000	..	(h) 41,891	..	..	41,891	9,11,848	13,777	9,25,625
1912-13	24,86,000	..	(i) 86,278	..	..	86,278	17,79,868	1,35,093	19,14,961
1913-14	28,95,000	..	(j) 30,000	..	..	30,000	20,01,331	84,107	20,85,438
1914-15	26,47,000	..	(h) 43,125	..	..	43,125	3,57,500	1,03,200	4,60,700

(a) See note (a) to table No. 8

(b) British East Africa Protectorate pice

(c) See note (a) to tables Nos. 9 and 11

(d) Copper coinage for Ceylon and the Straits

(e) Includes Rs. 1,00,000 for the Bikaner State

(f) Copper coinage for the Straits

(g) Includes Rs. 500 for the Sailana State

(h) Copper coinage for Ceylon, including Rs. 1,971 and Rs. 1,125 for Amman cash for the Pudukottai State in 1911-12 and 1914-15 respectively

(i) Copper coinage for Ceylon and the Straits, including Rs. 500 for the Sailana State

(j) Copper coinage for Ceylon

No. 18.—NUMBER of BRITISH and STRAITS DOLLARS and CENTS COINED in each MINT, and QUANTITY and VALUE of BRITISH and STRAITS DOLLARS EXPORTED from BRITISH INDIA, in each official year from 1899-1900 to 1914-15

	NUMBER COINED						EXPORTS					
	CALCUTTA MINT	BOMBAY MINT					TOTAL					
		British dollars	Straits dollars	Twenty cents (f)	Ten cents (a)	Five cents (x)	From Calcutta	From Bombay	TOTAL			
							Oz.	R	Oz.	R	Oz.	R
1899-1900	..	30,743,159	..	..	..	..	30,743,159	..	26,404,282	4,46,68,533	26,404,282	4,46,68,533
1900-01	363,372	9,106,619	..	..	..	..	9,469,991	306,132	5,56,644	8,506,179	1,46,44,783	8,812,311
1901-02	1,513,885	25,684,971	..	..	..	..	27,198,656	1,201,095	21,54,298	21,834,123	3,63,99,303	23,035,223
1902-03	1,266,618	30,404,499	..	..	..	..	31,671,117	1,036,332	16,34,823	26,323,954	3,81,54,526	27,360,336
1903-04	..	3,955,647	15,000,891	..	..	..	18,965,538	1	2	4,326,799	64,31,124	16,698,221
1904-05	..	642,847	20,364,664	..	..	..	21,013,511	..	..	551,649	8,27,872	18,838,859
1905-06	..	..	..	..	..	..	(c) 497,630	..	..	(c) 217,214	3,65,755	217,214
1906-07	..	..	..	..	..	..	..	(b) 364	983	2,568	5,088	4,009
1907-08	..	1,945,726	..	..	..	..	1,945,726	(b) 341	675	1,681,331	(d) 28,54,362	1,682,172
1908-09	..	6,870,741	..	..	..	..	6,870,741	(b) 621	1,248	5,902,692	91,34,479	5,903,313
1909-10	..	5,954,218	..	..	11,088,198	3,263,015	20,305,431	..	..	5,153,446	77,56,000	5,158,443
1910-11	..	5,552,910	..	3,084,365	1,560,419	8,739,800	18,937,494	347	825	4,460,931	72,84,837	4,461,278
1911-12	..	37,470,509	..	..	96,797	564,668	38,131,974	144	385	31,843,337	5,00,01,338	31,843,461
1912-13	..	5,672,075	..	..	..	444,628	6,116,703	..	..	7,795,425	1,23,40,725	7,795,425
1913-14	2,600,000	1,566,693	..	191,802	..	..	4,358,495	73	215	1,333,335	21,39,133	1,333,468
1914-15	1,800,000	..	..	..	..	..	1,800,000	..	..	..	..	..

NOTE.—The British dollar is 416 grains Troy in weight and of 900 millesimal fineness

(a) The coinage of these cent pieces has been undertaken since October 1909

(b) Straits dollars of the same weight and fineness as British dollars

(c) Fifty cent pieces. The Straits fifty cent piece weighs 209.52 grains and is of 800 millesimal fineness

(d) From Burma ports

(e) Includes Rs. 150 being the value of British dollars exported from Madras

(f) The coinage of the twenty cent pieces commenced in May 1910

MINT AND COINAGE

No. 19.—QUANTITY of SILVER (in tolas) passed into the MINTS in

	1900	1901	1902	1903	1904	1905	1906
In Bombay—							
Baroda	..	..	..	..	..	..	..
Others	113,890	..	..	..	..	..	..
TOTAL BOMBAY	113,890	..	..	..	..	..	..
Hyderabad	478,739	2,203	705,645	1,044,265	8,404,348	6,455,278	18,873,519
In Rajputana—							
Jaipur	..	..	..	..	..	..	..
Udaipur	31,544	230,658	142,929	64,137	338,271	1,456	142,961
Others	1,413	2,386	7,745	2,333	3,219	902	3,200
TOTAL RAJPUTANA	32,957	233,044	150,674	66,470	341,490	2,358	146,161
In Central India—							
Gwalior	..	..	..	..	..	..	..
Indore	..	..	..	..	..	..	..
Others	16,291	26,867	20,408	17,857	5,163	50,000	40,000
TOTAL CENTRAL INDIA	16,291	26,867	20,408	17,857	5,163	50,000	40,000
Travancore	30,425	40,443	42,551	..	..	11,595	..
Kashmir	..	..	..	..	..	..	..
Others—							
Punjab States	25,740	46,629	..	..	..	6,549	5,833
GRAND TOTAL	698,042	349,183	919,278	1,128,592	8,811,001	6,525,780	19,065,513

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	New silver	Old coins recalled
	tolas	tolas
1900	698,042	2,176,212
1901	349,183	168,900
1902	919,278	169,485
1903	1,128,592	2,308,642
1904	8,811,001	7,084,913
1905	6,525,780	2,670,812
1906	19,065,513	14,875,266

MINT AND COINAGE

NATIVE STATES in each calendar year from 1900 to 1914

1907	1908	1909	1910	1911	1912	1913	1914	
..	..	..	..	..	..	..	..	In Bombay—
..	..	595,454	..	..	..	..	..	Baroda
..	..	..	..	..	..	..	..	Others
..	..	595,454	..	..	..	..	..	TOTAL BOMBAY
3,795,206	2,736	3,861	2,089	2,066	8,137,247	2,407,998	4,130,427	Hyderabad
..	..	..	..	4,081	98,000	799	2,888	In Rajputana—
38,372	9,055	421	..	144,584	219,008	142,876	266,301	Jaipur
38,380	26,530	..	..	..	24,830	..	..	Udaipur
..	..	..	..	..	..	..	..	Others
76,752	35,585	421	..	148,665	341,838	143,675	269,189	TOTAL RAJPUTANA
..	..	..	..	..	..	..	..	In Central India—
..	..	..	..	..	..	..	..	Gwalior
72,382	17,500	37,530	23,973	5,073	1,682	..	..	Indore
..	..	..	..	..	..	..	..	Others
72,382	17,500	37,530	23,973	5,073	1,682	..	..	TOTAL CENTRAL INDIA
5,368	42,520	17,959	45,528	36,065	..	..	..	Travancore
..	..	..	..	..	..	..	..	Kashmir
54,016	112,373	195,555	32,465	28,219	12,358	71,660	35,246	Others—
..	..	..	..	..	..	..	..	Punjab States
4,003,724	210,714	850,780	104,055	220,088	8,493,325	2,623,333	4,434,862	GRAND TOTAL

foregoing Statement

	New silver	Old coins recalled
	tolas	tolas
1907	4,003,724	1,530,696
1908	210,714	8,036,556
1909	850,780	3,906,034
1910	104,055	812,636
1911	220,088	3,179,528
1912	8,493,325	2,953,275
1913	2,623,333	853,828
1914	4,434,862	656,260

No. 20.—OUTTURN in the INDIAN MINTS of SILVER BULLION IMPORTED from ENGLAND

Note.—This table states approximately the sterling cost of a rupee coined during the period when the mints were still open to the receipt of silver from the public for coinage. The cost was determined by the sterling price of silver and the cost of sending it from London to India, to which were added the mint seignorage and other charges. The calculations used in the preparation of this table are as follows :—

Column A.—To the cost of an ounce Troy of standard silver in London, 1 per cent is added for freight and charges for remitting, and to the total cost $\frac{1}{8}$ per cent is added as interest for the time taken by a bullion remittance in excess of the time occupied by a remittance by bill. This sum is divided by the mint outturn of an ounce of fine silver bullion received into the mint after cutting, as given below, and the quotient, showing the cost of a Government rupee in India in pence, is entered in column A :

One ounce Troy of English standard silver	= 2·6909
Mint duty and melting charge at R21 per mille	= ·0565
NET VALUE	2·6344
Mint loss in melting at ·25 per mille	= ·0007
MINT NET OUTTURN	2·6337

Column B.—The rates in this column are based on the same data as in A, except that $\frac{1}{2}$ per cent is added as interest.

Column C.—The rates in this column are based on the transit charges being $1\frac{1}{4}$ per cent, namely, freight $\frac{1}{2}$ per cent insurance $\frac{1}{2}$ per cent, boxes, packing, etc., $\frac{1}{8}$ per cent, and brokerage $\frac{1}{8}$ per cent, interest at $\frac{1}{8}$ per cent. The mint outturn of an ounce of fine silver bullion is R2·6337.

Column D.—The rates in this column are based on the same data as in C, except that interest is taken at $\frac{1}{2}$ per cent instead of $\frac{1}{8}$ per cent.

The following are the data used in calculating the results stated in these columns :—

English standard silver	= $\frac{37}{100}$ ths fine
Indian „ „	= $\frac{11}{12}$ ths fine
1 ounce Troy	= $2\frac{2}{3}$ tolas

Charges in England : Freight, insurance, boxes, packing, brokerage, etc. = 1 to $1\frac{1}{4}$ per cent

Interest = 6% per annum on the time of transit of a silver shipment in excess of the transit of a bill. The excess is taken to be 7 and 28 days, and the interest for the time, one-eighth and one-half per cent, respectively.

Charges in India : Mint duty (seignorage)	= 2%
Melting charge	= $1\frac{1}{100}$
Loss in melting inferior silver	= $0\cdot25\frac{1}{100}$

Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)				Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)			
		TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1¼ PER CENT				TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1¼ PER CENT	
		Interest ½ per cent	Interest ½ per cent	Interest ½ per cent	Interest ½ per cent			Interest ½ per cent	Interest ½ per cent	Interest ½ per cent	Interest ½ per cent
		A	B	C	D			A	B	C	D
• • • • •	47·15	7·6794	7·7082	7·6984	7·7272	25	37·72	9·5993	9·6352	9·6230	9·6591
• • • • •	44·90	8·0634	8·0936	8·0833	8·1136	25¼	37·35	·6952	·7316	·7192	·7556
• • • • •	42·86	·4473	·4790	·4683	·5000	25½	36·98	·7912	·8279	·8155	·8522
• • • • •	41·00	·8313	·8644	·8532	·8863	25¾	36·62	·8872	·9243	·9117	·9488
• • • • •	39·29	9·2153	9·2498	9·2381	9·2727	26	36·27	·9832	10·0206	10·0079	10·0454
• • • • •	38·89	·3113	·3462	·3343	·3693	26¼	35·92	10·0792	·1170	·1042	·1420
• • • • •	38·49	·4073	·4425	·4306	·4659	26½	35·58	·1752	·2133	·2004	·2386
24½	38·10	·5033	·5389	·5268	·5625	26¾	35·25	·2712	·3097	·2966	·3372

No.20. -OUTTURN in the INDIAN MINTS of SILVER BULLION IMPORTED from ENGLAND—continued

Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)				Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)			
		TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1½ PER CENT				TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1½ PER CENT	
		Interest ½ per cent	Interest ½ per cent	Interest ½ per cent	Interest ½ per cent			Interest ½ per cent	Interest ½ per cent	Interest ½ per cent	Interest ½ per cent
		A	B	C	D			A	B	C	D
27	34·93	10·3672	10·4060	10·3929	10·4318	35½	26·37	13·7269	13·7783	13·7609	13·8125
27¼	34·61	·4632	·5024	·4891	·5284	36	26·19	·8229	·8747	·8571	·9090
27½	34·29	·5592	·5987	·5853	·6250	36½	25·84	14·0149	14·0674	14·0496	14·1022
27¾	33·98	·6552	·6951	·6815	·7215	37	25·49	·2069	·2601	·2421	·2954
28	33·68	·7512	·7914	·7778	·8181	37½	25·15	·3989	·4528	·4345	·4886
28¼	33·38	·8472	·8878	·8740	·9147	38	24·82	·5909	·6455	·6270	·6818
28½	33·09	·9432	·9841	·9702	11·0113	38½	24·49	·7829	·8382	·8195	·8749
28¾	32·80	11·0391	11·0805	11·0665	·1079	39	24·18	·9748	15·0309	15·0119	15·0681
29	32·52	·1351	·1768	·1627	·2045	39½	23·87	15·1668	·2236	·2044	·2613
29¼	32·24	·2311	·2732	·2589	·3011	40	23·57	·3588	·4163	·3968	·4545
29½	31·97	·3271	·3695	·3552	·3977	40½	23·28	·5508	·6090	·5893	·6477
29¾	31·70	·4231	·4659	·4514	·4943	41	23	·7428	·8017	·7817	·8409
30	31·43	·5191	·5622	·5476	·5909	41½	22·72	·9348	·9944	·9742	16·0340
30¼	31·17	·6151	·6586	·6439	·6875	42	22·45	16·1267	16·1872	16·1667	·2272
30½	30·92	·7111	·7550	·7401	·7841	43	21·93	·5107	·5726	·5516	·6136
30¾	30·67	·8071	·8513	·8363	·8806	44	21·43	·8947	·9580	·9365	17·0000
31	30·42	·9031	·9477	·9325	·9772	45	20·96	17·2787	17·3434	17·3214	·3863
31¼	30·18	·9991	12·0440	12·0288	12·0738	46	20·50	·6626	·7288	·7063	·7727
31½	29·94	12·0951	·1404	·1250	·1704	47	20·06	18·0466	18·1142	18·0913	18·1590
31¾	29·70	·1911	·2367	·2212	·2670	48	19·65	·4306	·4996	·4762	·5454
32	29·47	·2870	·3331	·3175	·3636	49	19·24	·8146	·8850	·8611	·9318
32¼	29·24	·3830	·4294	·4137	·4602	50	18·86	19·1985	19·2704	19·2460	19·3181
32½	29·02	·4790	·5258	·5099	·5568	51	18·49	·5825	·6558	·6309	·7045
32¾	28·79	·5750	·6221	·6062	·6534	52	18·13	·9665	20·0412	20·0159	20·0909
33	28·58	·6710	·7185	·7024	·7500	53	17·79	20·3504	·4266	·4008	·4772
33¼	28·36	·7670	·8148	·7986	·8465	54	17·46	·7344	·8121	·7857	·8636
33½	28·15	·8630	·9112	·8948	·9431	55	17·15	21·1184	21·1975	21·1706	21·2499
33¾	27·94	·9590	13·0075	·9911	13·0397	56	16·84	·5023	·5829	·5556	·6363
34	27·74	13·0550	·1039	13·0873	·1363	57	16·54	·8863	·9683	·9405	22·0227
34¼	27·53	·1510	·2002	·1835	·2329	58	16·26	22·2703	22·3537	22·3254	·4090
34½	27·33	·2470	·2966	·2798	·3295	59	15·98	·6542	·7391	·7103	·7954
34¾	27·14	·3430	·3929	·3760	·4261	60	15·72	23·0382	23·1245	23·0952	23·1818
35	26·94	·4390	·4893	·4722	·5227	61	15·46	·4222	·5099	·4802	·5681
35¼	26·75	·5350	·5856	·5684	·6193	62	15·21	·8062	·8953	·8651	·9545
35½	26·56	·6309	·6820	·6647	·7159						

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[FOR TABLES, SEE PAGES 34 TO 43]

Laws and
orders relat-
ing to Paper
Currency

Under Acts, VI of 1839, III of 1840, and IX of 1843, the Presidency Banks of Bengal, Bombay, and Madras were authorised to issue notes payable on demand, but the issue of the notes was practically limited to the three cities of Calcutta, Bombay, and Madras. These Acts were repealed, on the 1st March 1862, by Act, XIX of 1861, providing for the issue of a paper currency through a Government Department, by means of notes of the Government of India payable to bearer on demand. Since then no banks have been allowed to issue notes in India. This Act was replaced first by Act, III of 1871, and subsequently by Act, XX of 1882. The Act of 1882 was amended by Acts, XV of 1890, VIII of 1893, XXI of 1896, II of 1898, VIII of 1900, IX of 1902, and VI of 1903; all these Acts were superseded by Act, III of 1905, which again was amended by Act, II of 1909. The last two enactments were repealed by Act, II of 1910, which again has been amended by Act VII of 1911. By the Act of 1882, the Paper Currency was extended to Burma, which province had not been included in the former arrangements. By Act XV of 1890, the maximum limit of that portion of the reserve held against the note circulation, which may be invested in Government securities, was raised from sixty millions to eighty millions of rupees. Act VIII of 1893 gave effect to the decision of the Government of India (1) to close the Indian mints to the unrestricted coinage of silver for the public, and (2) to issue currency notes in exchange for gold coin or bullion to any amount, the law until then having provided only for the issue of notes against silver. Act XXI of 1896 empowered the Government of India to raise the limit of the reserve, which may be invested in Government securities, to one hundred millions. Act II of 1898, which was designed as a temporary measure of relief to a stringent money market, empowered the Governor-General in Council to issue currency notes on the security of gold deposited in England. The Act terminated on the 21st July 1900, but the authority given to Government was continued, by Act VIII of 1900, for another two years, this Act also giving the Secretary of State for India power to expend the gold so deposited in the purchase of silver for remittance to India for coinage. The Act of 1900 was continued by Act IX of 1902, and the authority given as a temporary measure was made permanent. Act VI of 1903, which was designed to increase the circulation of five-rupee notes, declared such notes, when issued from any town outside Burma, to be legal tender throughout British India, except Burma, and authorised their encashment at any office of issue in British India, except Burma. Act III of 1905 repealed all these Acts and re-enacted their provisions in a consolidated form. It further raised the limit of the invested portion of the reserve from 100 to 120 millions of rupees, and allowed a part of the investment not exceeding 20 millions of rupees to be made in sterling securities. Act II of 1909 declared five-rupee notes to be legal tender throughout British India and authorised their encashment at any office of issue in British India. Act II of 1910 repealed Acts III of 1905 and II of 1909 and amended and consolidated the law on the subject. By it, a note of the value of five, ten, or fifty rupees, as well as a note of any other denominational value which the Governor-General in Council may, by notification in the *Gazette of India*, so specify, was declared to be a "universal currency note," that is, legal tender throughout British India and encashable at any office of issue in British India; the then existing sub-circles of Cawnpore, Lahore, Karachi, and Calicut were abolished, and the first three of these constituted separate circles of issue in addition to Calcutta, Madras, Bombay, and Rangoon. At the same time, by a notification issued under the Act, the further issue of 20-rupee notes was discontinued. By another notification issued in 1911 under section 2 of the same Act a currency note of the denominational value of one hundred rupees was declared to be a "universal currency note." Act VII of 1911 raised the invested portion of the Currency Reserve from 12 crores to 14 crores with permission to make the additional investment in sterling securities if desired.

The function of the Paper Currency department is to issue, without any limit, promissory notes (called currency notes) of the Government of India payable to the bearer on demand, of the denominations of Rs. 5, 10, 50, 100, 500, 1,000, and 10,000, the issue being made in exchange for rupees or half rupees or for gold coin, which is legal tender, from any Paper Currency office or agency, and for gold bullion and gold coin which is not legal tender, from circle offices on the requisition of the Comptroller General. The present circles and offices of issue of the notes and the territories within which the notes of each circle are legal tender, are as follows :

Offices of issue	Officers in charge	Circles or geographical limits within which notes are legal tender
Calcutta	Controller of Currency (Head Commissioner of Paper Currency)	The territory under the Governor of Bengal, the Lieutenant-Governor of Bihar and Orissa, and the Chief Commissioner of Assam, and the territories under the Superintendent, Port Blair, and the Chief Commissioner, Andamans, and the Bikaner State
Cawnpore	Commissioner of Paper Currency (Accountant General, United Provinces)	The territory under the Lieutenant-Governor of the United Provinces of Agra and Oudh, the Cantonment and civil lines of Nowgong, Shambhar, and the Bharatpur and Dholepur States, and the lands occupied by the (a) Bina-Agra portion, (b) the Cawnpore Branch; and (c) the Manikpur Branch of the Great Indian Peninsula Railway, Midland Section

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Offices of issue	Officers in charge	Circles or geographical limits within which notes are legal tender
Lahore	Commissioner of Paper Currency (Accountant General, Punjab)	The territory under the Lieutenant-Governor of the Punjab, the Chief Commissioner of the North-West Frontier Province, and the Chief Commissioner, Delhi
Madras	Commissioner of Paper Currency (Accountant General, Madras)	All the districts in the Madras Presidency, the territory administered by the Chief Commissioner of Coorg and the Civil and Military Station of Bangalore
Bombay	Commissioner of Paper Currency (Accountant General, Bombay)	All the districts of the Bombay Presidency proper, the Central Provinces and Berar, and all the districts in Ajmer-Merwara, and the areas in the Hyderabad (Deccan) State in which the Governor-General in Council exercises jurisdiction through the Resident, the cantonments of Baroda, Mhow, Nimach, Agar, Guna, and Sehore, the Indore Residency Bazar, the Native States in Rajputana, except the Bikaner, Bharatpur, and Dholepur States, and the Railway lands in Central India and Rajputana except those mentioned under Cawnpore
Karachi	Commissioner of Paper Currency (Accountant General, Bombay)	The province of Sind and Baluchistan (British and Agency)
Rangoon	Commissioner of Paper Currency (Accountant General, Burma)	All the territory under the Lieutenant-Governor of Burma

Five subordinate offices, Nagpur, Akola, Trichinopoly, Vizagapatam, and Coconada, were open for several years, but were closed, the first two and the fifth in 1882 and the two others in 1872. The Currency office at Allahabad was transferred to Cawnpore on the 1st February, 1908. Paper Currency Reserve

Currency notes are supplied by the Secretary of State through the Bank of England on an indent from the Head Commissioner. The Head Commissioner or Commissioners supply Currency Agents with all the notes required for the purposes of the Paper Currency Act. Every such note, other than a "universal" note, bears upon it the name of the place from which it is issued and every note is impressed with the signature of the Head Commissioner or of a Commissioner. The officers in charge of the circles of issue are authorised to issue, from the office or offices established in their circles, currency notes in exchange for the amount thereof (1) in rupees or half-rupees or in gold coin which is legal tender under the Indian Coinage Act, or in rupees made under the Native Coinage Act, IX of 1876, and (2) on the requisition of the Comptroller General, to all treasuries, in gold coin which is not legal tender under the Coinage Act or gold bullion at the rate of one Government rupee for 7½3344 grains troy of fine gold. Currency notes can also be issued against gold coin or bullion or silver bullion or sterling securities held by the Secretary of State for India in Council.

Every note is a legal tender in its own circle (except by Government at the office of issue) for the amount expressed in that note; that is to say, whenever a note forms the integral sum, or a portion, of any payment, either to Government on account of a revenue or other claim, or to any body corporate or person in British India, it is a legal tender. Five, ten, fifty, and hundred rupee notes are legal tender throughout British India. Notes of higher denominations than hundred rupees are payable only at the office or offices of issue of the town from which they have been issued. Any note of the old subordinate circles of Lahore, Cawnpore, Karachi, and Calicut which may still be in circulation are payable at the office of the Presidency circle to which those sub-offices were subordinate. Five, ten, fifty, and hundred rupee notes are payable at any office of issue in British India. In ordinary circumstances every Government treasury, of which there are about 250 in British India, cashes or exchanges notes if it can do so without inconvenience; and when this cannot be done conveniently for large sums, small sums can generally be exchanged for travellers. By executive orders, 20-rupee notes already in circulation are legal tender throughout British India and encashable at any office of issue in British India, but notes of this value will not be issued in future. Notes when legal tender and when payable

The whole amount of currency notes in circulation is secured by a reserve of gold and silver coin or bullion and securities of the Government of India or of the United Kingdom. The total amount of such securities is limited to 140 millions of rupees, of which not more than 40 millions of rupees may be in sterling securities. Under the Act of 1882 the maximum limit of the securities was fixed at sixty millions of rupees; but, the issues having largely expanded, the Government of India was empowered by Act, XV of 1890, to raise the limit to eighty millions. The power was utilised to raise the invested reserve to seventy millions on the 19th December, 1890, and to eighty millions a year later, on the 3rd December, 1891. By Notification No. 5366 of the 18th December, 1896, the invested reserve was raised to one hundred millions, the power to do so having been given by Act, XXI of 1896. Act III of 1905 raised the limit to 120 millions and in August of that year 20 millions of the reserve were invested by the Secretary of State in consols and exchequer bonds. In 1908-09 the exchequer bonds were replaced by consols. By Act, VII of 1911, the limit was raised further to 140 millions, and in April of that year 20 millions were invested by the Secretary of State in consols. Supply as issue of currency not

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Under the Gold Note Acts of 1898 and 1900, the Government of India had obtained authority to hold a part of the metallic portion of the reserve in gold coin (or temporarily in silver bullion) in London instead of in India. The object of these enactments was merely to afford temporary relief to the Indian money market in seasons of stress. A certain amount of gold had in this way been held in London during 1899 and 1900, but not to any large extent, and the occasion for doing so ceased, except in regard to gold in transit, from the middle of 1900. Act II of 1910, however, gives full power to hold the metallic portion of the reserve or any part of it, either in London or in India or partly in both places, and also in gold coin or bullion or in rupees or silver bullion, at the free discretion of Government, subject only to the exception that rupees should be kept only in India and not in London. A currency chest was accordingly opened in London and a sum of £6,000,000 was remitted from India in pursuance of this policy, and a further sum of £1,045,000 was transferred to the chest from the Secretary of State's balances during the course of 1905-06. On the 31st March 1914 the London currency chest held £5,100,000 on behalf of the Currency Reserve.

The metallic reserve may consist of sovereigns, half sovereigns, rupees, and half rupees, and gold and silver bullion, the last named being valued at the sum spent on the purchase of such bullion. No gold was contained in the reserve between March, 1876, and February, 1898, and the quantity increased very slowly until February, 1899, but from that date it rose rapidly till the end of March, 1900, when it amounted to £7,500,012. Government then took measures to reduce what was considered to be an inconveniently large gold reserve, and at the end of March, 1901, the value of the gold reserve had fallen to £5,778,518. In the next three years it again increased continuously from £7,023,921 at the end of 1901-02 to £9,859,564 at the end of 1902-03 and £10,789,567 at the end of 1903-04. During the next three years it remained practically steady, the amount held on the 31st March, 1907, being £10,688,841, inclusive of £7,025,000 held in London. In 1907-08 the serious monetary crisis in America and the contraction in the exports from India owing to the famine led to a very large increase in the demand for gold at the Currency offices with the result that on the 31st March, 1908, the value of the gold reserve had fallen to £6,417,841, inclusive of £3,705,000 held in England. Adverse trade conditions continued in 1908-09 and on the 31st March, 1909, the gold reserve had dwindled down to £1,523,414, of which £1,500,000 was held in England. Normal conditions returned in 1909-10 and the stock of gold in the reserve rose to £8,701,716 on 31st March, 1910. On the 31st March, 1911, the stock of gold in the reserve amounted to £11,231,484. It rose to £21,254,417 on the 31st March, 1912, and to £25,683,387 on the 31st March, 1913, but fell to £10,196,384 on the 31st March, 1915.

The interest accruing on the invested reserve is entered in a separate account, and paid to the credit of the Government of India, under the head "Profits of note circulation." The interest on the one hundred and forty millions of rupees in the invested reserve amounted in 1914-15 to R46,43,585 made up of Rs. 34,70,420 in India and Rs. 11,73,165 in England, the expenditure of the Department being about R23,53,554 on the average for the last five years.

Circulation
of notes.

The average monthly circulation of the notes has been, in millions of rupees :

Five years ending	1880-81	129.07
"	1885-86	142.65
"	1890-91	171.67
"	1895-96	282.44
"	1900-01	265.39
"	1905-06	361.80
"	1910-11	481.97
For the year	1911-12	573.65
"	1912-13	656.21
"	1913-14	655.51
"	1914-15	640.4

The circulation in each circle on the 31st March, 1912, 1913, 1914 and 1915 was (R) :

	1912	1913	1914	1915
Calcutta including Cawnpore and Lahore	32,43,32,670	36,68,74,325	34,88,52,295	31,12,61,635
Bombay " Karachi	15,86,08,260	15,68,84,645	16,02,65,330	16,90,95,970
Madras " Calicut	7,97,73,575	10,44,16,725	8,84,10,880	8,50,15,655
Rangoon	5,09,10,590	6,16,02,545	6,36,47,430	5,09,27,255

The circulation of the different denominations of notes on the 31st March, 1895 and 1915, was as shown in

	1895	1915
	R	R
5-rupee	28,15,075	1,56,95,975
10 "	4,32,83,580	14,98,61,960
20 "	72,98,000	5,75,480
50 "	1,20,13,750	1,74,14,500
100 "	6,17,19,200	16,05,19,700
500 "	2,39,32,500	2,36,85,000
1,000 "	6,11,68,000	9,20,37,000
10,000 "	9,47,70,000	15,65,10,000

the margin. Looking back over the twenty-one years since 1894-95, the relative popularity of each denomination of note may be measured by the increase in its circulation, an exception, however, being made in the case of notes for 10,000 rupees which are chiefly used as a convenient form in which to hold the balances in the Government reserve treasuries. In 5-rupee notes there is a comparatively large increase of 457.5 per cent, while those for ten rupees have increased 246.2 per cent and notes for 100 rupees have increased 160 per cent. The circulation of notes for 20 rupees have suffered from time to time from a scare brought about by the operations of forgers. It suddenly dropped in 1882-83 to hardly more than half the circulation in the preceding year and did not recover until 1890; thereafter there was a gradual increase, and in 1908-09 the circulation nearly reached the figure of 1881-82, but it has since dropped steadily, and rapidly, and, as already stated above, further issue of 20-rupee notes has been discontinued. Notes for 50 rupees also apparently do not supply any extensive demand, for they have

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increased by 45 per cent only. Notes for 500 and 1,000, rupees which are commonly employed in commercial and banking operations, have decreased one per cent and increased 50·5 per cent, respectively. The increase in the average active circulation of notes is given in the following table (in millions of rupees) :—

	1910-11	1911-12	1912-13	1913-14	1914-15
Gross circulation	543·5	573·7	653·2	655·5	640·4
Amounts held in Reserve and other Treasuries	78·7	78·8	132·2	126·4	75·4
Balance, being notes in circulation with the public	464·8	494·9	524·0	529·1	565·0
Notes held by Presidency Banks at Head Offices	77·3	76·0	70·1	62·8	110·7
Notes in actual circulation	387·5	418·9	453·9	466·3	454·3

It may be interesting to show here the absorption of rupees and half rupees during the last four years. The figures below are in millions of rupees.

	1911-12	1912-13	1913-14	1914-15
Opening balance (Currency, Treasury and Gold Standard Reserve)	351·9	235·8	284·6	327·0
Closing balance (" " " ")	235·8	284·6	327·0	388·4
Net difference + or —	+116·1	—48·8	—42·4	—61·4
Add—new coins issued	+25·8	+187·7	+123·5	+19·5
Deduct—Remittances to Mints for recoinage	—26·5	—34·0	—27·9	—16·6
„ Exports from India	..	..	..	—8·5
Net absorption	115·4	104·9	53·2	—67·0



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No. 21.—RECEIPTS, CHARGES, and NET PROFITS (in rupees) of the PAPER CURRENCY DEPARTMENT,
in each year from 1862-63 to 1914-15

	RECEIPTS			EXPENDITURE				Net profit (deficit—)
	Interest on Government securities	Other cash receipts	TOTAL	Salaries, establish- ments, and ordinary con- tingencies	Cost of manufacture and supply of notes	Other charges (a)	TOTAL	
1862-63	1,52,260	60	1,52,320	53,610	1,64,850	3,12,360	5,30,820	—3,78,500
1863-64	3,27,400	330	3,27,730	48,700	..	3,16,710	3,65,410	—37,680
1864-65	16,54,980	..	16,54,980	1,15,760	..	2,80,830	3,96,590	12,58,390
1865-66	16,78,390	..	16,78,390	1,62,680	17,230	6,65,180	8,45,090	8,33,300
1866-67	16,62,850	..	16,62,850	1,58,970	16,280	8,17,050	9,92,300	6,70,550
1867-68	13,44,620	1,200	13,45,820	2,72,620	36,690	..	3,09,310	10,36,510
1868-69	14,86,640	330	14,86,970	2,53,740	44,060	4,63,140	7,60,940	7,26,030
1869-70	16,63,810	4,060	16,67,870	2,47,750	31,480	10,630	2,89,860	13,78,010
1870-71	14,90,390	3,480	14,93,870	2,34,350	90,000	11,880	3,36,230	11,57,640
1871-72	14,19,430	6,530	14,25,960	2,49,650	34,590	1,150	2,85,390	11,40,570
1872-73	23,88,270	3,950	23,92,220	2,32,840	75,280	5,390	3,13,510	20,78,710
1873-74	23,65,000	6,580	23,71,580	2,96,560	1,57,700	1,710	4,55,970	19,15,610
1874-75	23,65,000	4,990	23,69,990	2,77,470	1,10,570	1,800	3,89,840	19,80,150
1875-76	23,65,000	2,520	23,67,520	2,47,910	84,950	2,470	3,35,330	20,32,190
1876-77	23,65,000	2,200	23,68,800	2,43,120	68,570	1,970	3,13,660	20,55,140
1877-78	24,48,540	1,110	24,49,650	2,33,080	1,08,080	1,43,830	4,84,990	19,64,660
1878-79	23,77,570	17,930	23,95,500	2,53,520	1,58,950	1,06,440	5,18,910	18,76,590
1879-80	27,84,370	12,450	27,96,820	2,48,520	70,310	4,970	3,23,800	24,73,020
1880-81	25,06,400	8,420	25,14,820	2,40,880	23,550	13,710	2,78,140	22,36,680
1881-82	24,98,900	4,100	25,03,000	2,45,420	57,680	21,660	3,24,760	21,78,240
1882-83	25,01,510	1,050	25,02,560	2,38,250	1,60,410	26,640	4,25,300	20,77,260
1883-84	25,02,860	5,990	25,08,850	2,56,450	1,32,800	38,650	4,27,900	20,80,950
1884-85	25,00,870	10,040	25,10,910	2,59,960	20,740	35,280	3,15,980	21,94,930
1885-86	25,00,870	2,990	25,03,860	2,81,030	1,76,360	18,510	4,75,900	20,27,960
1886-87	25,00,870	1,570	25,02,440	2,70,850	90,620	12,250	3,73,720	21,28,720
1887-88	25,00,900	9,180	25,10,080	2,76,140	1,30,980	4,920	4,12,040	20,98,040
1888-89	24,58,350	8,760	24,67,110	2,94,350	79,510	4,230	3,78,090	20,89,020
1889-90	25,00,290	6,970	25,07,260	2,89,600	1,09,190	4,150	4,02,940	21,04,320
1890-91	25,36,620	12,570	25,49,190	2,98,050	1,21,010	3,640	4,22,700	21,26,490
1891-92	28,48,040	9,060	28,57,100	2,89,490	1,15,950	3,560	4,09,000	24,48,100
1892-93	32,63,790	10,300	32,74,090	2,96,110	1,23,340	4,580	4,24,030	28,50,060
1893-94	32,63,800	13,560	32,77,360	3,03,140	2,68,020	4,490	5,75,650	27,01,710
1894-95	34,52,280	10,300	34,62,580	3,06,260	3,12,430	4,130	6,22,820	28,39,760
1895-96	28,71,330	9,150	28,80,480	3,02,220	1,78,540	9,730	4,90,490	23,89,990
1896-97	28,55,820	15,020	28,70,840	3,16,920	2,91,480	47,960	6,56,360	22,14,480
1897-98	29,83,870	13,080	29,96,950	3,32,570	2,28,370	7,000	5,67,940	24,29,010
1898-99	34,70,420	12,650	34,83,070	3,20,010	3,79,260	6,920	7,06,190	27,76,880
1899-1900	34,70,420	15,432	34,85,852	3,17,303	2,39,211	6,673	5,63,187	29,22,665
1900-01	34,70,420	16,387	34,86,807	3,12,795	2,85,416	5,974	6,04,185	28,82,622
1901-02	34,70,420	14,298	34,84,718	6,28,141	4,45,669	6,144	10,79,954	24,04,764
1902-03	34,70,420	23,614	34,94,034	3,67,622	3,72,637	5,780	7,46,039	27,47,995
1903-04	34,70,420	33,241	35,03,661	3,66,396	4,40,415	6,641	8,13,452	26,90,209
1904-05	34,70,420	22,683	34,93,103	4,13,104	5,41,289	6,590	9,60,983	25,32,120
1905-06	37,48,250	40,978	37,89,228	3,83,706	6,47,851	22,482	10,54,039	27,35,189
1906-07	40,27,070	1,50,742	41,77,812	4,35,505	4,52,073	11,602	8,99,180	32,78,632
1907-08	40,32,320	68,014	41,00,334	5,11,141	11,17,138	17,798	16,46,677	24,54,257
1908-09	41,00,150	63,653	41,63,803	6,62,981	9,12,796	15,915	15,81,692	25,82,111
1909-10	40,31,030	60,588	40,91,618	6,78,463	6,98,248	13,955	13,90,666	27,00,953
1910-11	40,31,030	71,207	41,02,237	6,99,447	16,19,917	20,044	23,39,408	17,62,829
1911-12	44,90,450	81,937	45,72,387	6,78,635	16,27,693	21,780	23,28,108	22,44,279
1912-13	46,43,585	84,908	47,28,493	9,34,419	15,25,025	28,546	24,87,990	22,40,503
1913-14	46,43,585	1,00,517	47,44,102	7,92,948	18,96,358	37,543	27,26,849	20,17,253
1914-15	46,43,585	1,05,057	47,48,642	8,65,726	9,74,853	44,838	18,85,417	28,63,225

* Compiled from special returns furnished by the Controller of Currency

(a) Until 1866-67 the figures represent chiefly commission to the Presidency Banks. Thereafter they represent expenditure on travelling allowances, postage, charges for remittances, etc.

PAPER CURRENCY

No. 22.—NUMBER of the SEVERAL DENOMINATIONS of CURRENCY NOTES in CIRCULATION on the last day of each year from 1872-73 to 1914-15

	5-RUPEE	10-RUPEE	20-RUPEE	50-RUPEE	100-RUPEE	500-RUPEE	1,000-RUPEE	10,000-RUPEE
1872-73	310,001	970,517	441,871	157,965	214,110	27,957	57,635	576
1873-74	442,400	1,004,166	453,182	160,144	217,460	23,039	36,279	503
1874-75	431,540	1,043,886	482,366	182,940	231,100	22,267	40,760	597
1875-76	425,164	1,120,259	476,538	189,180	242,776	25,395	34,096	661
1876-77	395,635	1,234,556	493,524	175,512	232,548	25,809	36,789	1,026
1877-78	391,934	1,324,172	492,628	166,417	238,082	26,707	36,041	2,917
1878-79	388,724	1,294,716	454,696	156,731	238,547	25,133	35,724	1,027
1879-80	418,930	1,383,504	478,469	164,288	271,233	28,069	39,966	874
1880-81	429,075	1,425,995	530,582	164,592	261,098	28,362	42,100	1,638
1881-82	470,288	1,519,549	507,935	157,659	268,432	28,404	38,488	2,395
1882-83	475,457	1,955,081	264,819	173,132	301,585	28,513	38,158	2,661
1883-84	532,508	2,010,682	249,265	167,931	279,767	25,815	34,090	1,644
1884-85	557,474	2,143,262	266,420	176,183	309,870	28,489	41,760	2,042
1885-86	535,993	2,252,667	256,497	174,745	316,599	28,960	36,649	1,987
1886-87	464,635	2,385,881	262,169	175,084	327,418	31,386	36,054	1,410
1887-88	450,727	2,671,031	275,045	194,803	372,933	35,915	41,818	2,297
1888-89	429,663	2,782,663	264,642	183,611	364,318	32,962	40,527	1,949
1889-90	449,463	2,816,258	270,938	181,819	386,222	34,716	39,398	1,742
1890-91	528,768	3,300,390	311,755	205,933	465,685	44,983	58,425	7,724
1891-92	480,735	3,571,058	318,609	216,135	505,924	45,653	60,032	5,202
1892-93	495,456	3,917,336	330,083	232,482	568,068	50,648	67,981	5,403
1893-94	499,652	3,744,839	332,023	219,828	519,248	42,390	53,818	11,960
1894-95	563,015	4,328,358	364,900	240,275	617,192	47,865	61,168	9,477
1895-96	625,552	4,600,900	368,089	247,639	622,785	49,214	66,491	3,715
1896-97	609,612	4,699,678	362,699	230,613	605,206	47,604	55,611	2,877
1897-98	641,568	4,702,524	353,428	222,063	584,222	45,423	48,292	4,981
1898-99	720,865	4,899,201	387,301	240,814	674,742	51,329	56,911	5,960
1899-1900	678,041	5,272,842	364,244	233,159	748,793	53,285	62,039	4,875
1900-01	682,190	5,057,514	334,613	228,145	764,354	51,420	57,878	6,655
1901-02	800,221	5,604,002	430,006	242,986	779,304	51,272	54,976	7,728
1902-03	872,414	5,960,226	462,952	263,866	898,724	56,348	65,653	8,712
1903-04	979,224	6,591,758	484,402	274,114	998,706	60,497	78,230	7,950
1904-05	1,085,316	7,084,004	486,645	270,175	1,047,591	63,857	73,254	8,231
1905-06	1,266,464	8,545,777	502,006	279,314	1,202,364	69,467	80,890	9,491
1906-07	1,506,288	10,331,745	514,426	273,831	1,375,293	69,826	82,118	8,013
1907-08	1,597,355	9,141,173	487,502	269,668	1,241,364	63,484	72,130	11,821
1908-09	1,869,545	9,820,544	506,307	280,814	1,245,600	60,265	74,117	9,435
1909-10	2,269,962	11,598,068	420,848	342,514	1,436,406	62,021	88,350	12,821
1910-11	2,425,773	12,528,013	106,731	526,488	1,406,613	56,305	85,464	12,976
1911-12	2,599,877	15,090,740	65,633	379,255	1,652,209	56,102	92,971	14,320
1912-13	2,954,978	17,941,958	49,066	344,337	1,776,201	54,347	90,392	18,220
1913-14	3,222,891	17,726,423	38,415	357,059	1,781,370	52,774	91,712	15,294
1914-15	3,139,195	14,986,196	28,774	348,290	1,605,197	47,370	92,037	15,651

NOTE—Figures for years prior to 1872-73 are not available

PAPER CURRENCY

No. 23.—NOTES in CIRCULATION, and RESERVE in GOLD and SILVER and in GOVERNMENT SECURITIES, on the last day of each year from March 1862 to March 1915, in totals for ALL INDIA, and RESERVE in GOLD and STERLING SECURITIES held in ENGLAND, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates

	Notes in circulation (less notes cashed in other circles)	RESERVE HELD IN INDIA			RESERVE HELD IN ENGLAND		Currency note in Government Treasuries
		Gold	Silver	Government Securities held at Calcutta	Gold	Sterling Securities	
	R	R	R	R	R	R	R
1862	3,69,00,000	..	3,69,00,000	..	..	..	16,70,600
1863	4,92,60,000	..	4,24,11,140	68,48,860	..	..	44,86,110
1864	5,35,00,000	..	2,86,27,220	2,48,72,780	..	..	39,26,650
1865	7,42,73,270	20,14,850	3,65,13,250	3,57,45,170	..	..	58,14,140
1866	6,89,84,810	220	2,91,82,050	3,98,02,540	..	..	69,87,190
1867	8,09,08,680	1,19,590	4,82,68,540	3,25,20,550	..	..	60,31,390
1868	9,06,95,690	1,47,510	5,80,27,630	3,25,20,550	..	..	71,23,150
1869	9,95,92,960	3,12,490	6,01,50,410	3,91,30,060	..	..	62,98,040
1870	10,47,28,830	3,12,490	6,83,82,800	3,60,33,510	..	..	80,99,460
1871	10,43,72,910	72,520	7,20,28,380	3,22,72,010	..	..	99,13,170
1872	13,16,79,170	72,490	7,25,12,920	5,90,93,760	..	..	2,20,83,790
1873	11,13,50,610	72,490	5,43,38,580	5,69,39,530	..	..	1,85,56,780
1874	9,24,97,610	72,490	3,54,85,590	5,69,39,530	..	..	1,27,63,140
1875	11,23,64,380	72,490	5,53,52,360	5,69,39,530	..	..	1,58,44,910
1876	10,99,99,270	..	5,30,59,720	5,69,39,530	..	..	1,73,45,770
1877	11,61,78,110	..	5,61,97,210	5,99,80,900	..	..	1,35,67,760
1878	13,57,47,500	..	7,88,15,030	5,69,32,460	..	..	2,56,88,490
1879	11,42,36,450	..	5,42,45,270	5,99,91,170	..	..	1,71,68,700
1880	12,35,77,270	..	6,36,06,520	5,99,70,750	..	..	1,32,60,850
1881	13,40,17,360	..	7,40,93,180	5,99,24,180	..	..	1,80,55,950
1882	13,90,71,780	..	7,90,67,850	5,99,99,970	..	..	3,39,95,040
1883	14,50,64,080	..	8,50,64,110	5,99,99,970	..	..	3,39,09,410
1884	12,75,65,410	..	6,75,65,410	6,00,00,000	..	..	2,26,06,540
1885	14,57,69,040	..	8,57,71,540	5,99,97,500	..	..	1,84,67,210
1886	14,17,32,720	..	8,17,37,720	5,99,95,000	..	..	1,85,93,400
1887	13,87,68,360	..	7,87,75,860	5,99,92,500	..	..	1,97,87,880
1888	16,42,43,790	..	10,42,53,760	5,99,90,030	..	..	1,92,86,560
1889	15,73,78,130	..	9,75,58,100	5,98,20,030	..	..	2,47,48,980
1890	15,77,17,800	..	9,77,17,820	5,99,99,980	..	..	2,45,79,940
1891	25,69,04,490	..	18,69,04,530	6,99,99,960	..	..	5,31,15,320
1892	24,07,64,080	..	16,07,64,080	8,00,00,000	..	..	5,35,09,840
1893	26,40,18,200	..	18,40,18,200	8,00,00,000	..	..	4,60,17,970
1894	30,41,16,310	..	22,41,16,310	8,00,00,000	..	..	11,56,70,570
1895	30,70,00,100	..	22,70,00,100	8,00,00,000	..	..	9,03,05,650
1896	25,94,06,990	..	17,94,06,990	8,00,00,000	..	..	4,07,04,640
1897	23,75,33,070	..	13,75,33,120	9,99,99,950	..	..	2,89,04,320
1898	24,76,40,490	25,54,200	14,50,86,340	9,99,99,950	..	..	5,08,13,080
1899	28,20,32,760	3,05,31,720	15,15,01,090	9,99,99,950	..	..	5,25,70,020
1900	28,73,72,255	11,25,00,187	5,23,72,122	9,99,99,946	2,25,00,000	..	4,00,93,100
1901	29,86,59,000	8,66,77,776	9,42,40,037	9,99,99,946	..	..	6,07,97,045
1902	31,66,12,945	10,53,58,819	11,12,54,180	9,99,99,946	..	..	7,41,84,770
1903	35,72,36,070	14,78,93,468	10,93,42,656	9,99,99,946	..	..	6,85,38,765
1904	38,21,16,540	16,18,43,503	11,49,75,648	9,99,99,946	..	..	6,66,69,520
1905	39,17,59,870	16,11,02,084	11,36,48,837	9,99,99,946	..	..	5,44,77,990
1906	44,65,65,810	5,73,94,868	13,58,06,010	9,99,99,946	10,56,75,000	2,00,00,000	6,76,41,930
1907	46,95,19,260	5,49,57,611	13,70,39,565	9,99,99,946	10,53,75,000	2,00,00,000	5,75,23,285
1908	46,88,50,345	4,06,92,615	25,17,95,814	9,99,99,946	5,55,75,000	2,00,00,000	8,24,21,486
1909	45,48,79,505	3,51,209	31,20,28,350	9,99,99,946	2,25,00,000	2,00,00,000	6,25,70,540
1910	54,40,84,250	9,30,25,739	29,35,58,565	9,99,99,946	3,75,00,000	2,00,00,000	7,89,77,730
1911	54,99,05,815	9,27,97,267	26,14,33,602	9,99,99,946	7,56,75,000	2,00,00,000	9,30,83,585
1912	61,36,25,095	23,33,16,262	15,48,08,887	9,99,99,946	8,55,00,000	4,00,00,000	8,11,78,345
1913	68,97,78,240	29,37,50,798	16,45,27,496	9,99,99,946	9,15,00,000	4,00,00,000	15,67,21,260
1914	66,11,75,935	22,43,53,073	20,53,22,916	9,99,99,946	9,15,00,000	4,00,00,000	9,93,57,350
1915	61,62,99,615	7,64,45,767	32,33,53,902	9,99,99,946	7,65,00,000	4,00,00,000	8,87,83,425

No. 24.—Currency Notes in circulation and held in Government Treasuries in each circle and sub-circle, and the total Reserve in Gold and Silver, in each year from 1893-94 to 1914-15

Wish you a very
happy New Year. May it
bring to you the winning
success to all your efforts
in the cause of the welfare
of the Motherland. Really sorry

that I could not meet you
at any place when you
called in - Genial Capt-
away for a very serious case -
Specially sorry & annoyed ^{with} to
that you are ^{now} in to
meet me to exchange an

PAPER CURRENCY

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES in each

	CURRENCY NOTES IN CIRCULATION								
	Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay	Karachi	Madras	Calcutt	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1893-94	11,54,99,900	1,26,79,400	1,46,94,050	54,56,980	9,98,02,190	68,76,080	2,63,55,620	15,51,020	28,29,15,240
1894-95	13,17,42,620	1,31,76,290	1,67,15,300	48,65,790	10,12,75,030	68,05,610	3,52,54,270	12,76,490	31,11,11,400
1895-96	12,16,10,160	1,15,80,250	1,67,67,310	64,98,710	9,23,14,100	67,15,250	3,54,39,810	18,84,690	29,28,10,280
1896-97	11,02,32,246	1,19,33,381	1,81,24,951	54,94,420	7,28,49,054	87,49,485	3,04,44,598	19,81,983	25,98,10,128
1897-98	9,91,95,983	1,38,69,090	1,80,87,959	75,63,698	6,50,78,693	83,77,958	2,89,08,968	13,35,108	24,24,17,457
1898-99	10,92,48,783	1,18,36,199	2,20,89,579	73,60,134	6,89,76,325	65,69,086	2,88,93,780	13,54,541	25,63,23,427
1899-1900	11,82,84,618	1,13,00,125	2,04,73,650	84,94,113	8,09,39,769	59,64,682	3,28,61,745	12,86,800	27,96,05,502
1900-01	12,75,65,047	1,43,28,085	2,04,77,985	95,31,051	7,71,15,156	80,65,682	3,01,06,152	16,10,958	28,88,00,119
1901-02	12,87,83,417	1,65,70,273	2,03,38,693	96,16,673	8,39,86,196	74,50,004	3,15,61,544	20,36,345	30,03,43,145
1902-03	13,79,87,794	2,12,45,860	2,45,94,906	1,11,14,539	9,36,59,242	98,31,316	3,73,05,785	16,61,995	33,74,01,437
1903-04	14,77,27,465	1,96,98,545	2,70,01,186	1,57,65,439	10,19,88,797	1,09,57,762	3,92,85,806	16,65,860	36,40,90,860
1904-05	16,31,74,323	1,97,08,890	2,87,89,902	1,55,45,547	11,33,09,264	88,00,056	4,07,75,751	19,09,432	39,20,13,165
1905-06	17,46,30,803	2,26,11,487	3,06,32,129	1,78,05,512	11,27,45,239	1,08,36,444	4,41,74,719	17,29,524	41,51,65,857
1906-07	19,53,02,191	1,91,48,534	3,09,50,267	2,23,03,070	12,04,96,438	1,12,18,396	4,97,87,432	21,76,262	45,13,87,590
1907-08	20,48,62,234	2,33,13,520	2,87,27,955	2,80,21,317	12,15,72,293	1,10,05,953	5,38,56,329	18,72,110	47,32,31,711
1908-09	17,51,67,105	2,71,64,965	3,16,37,238	3,22,72,433	10,30,84,961	1,83,29,178	5,54,51,187	20,51,506	44,51,53,573
1909-10	20,22,68,055	2,44,71,903	3,48,92,685	2,97,35,585	13,33,64,552	1,69,08,518	5,29,76,588	19,73,539	49,65,91,425
1910 April	22,00,47,965	2,39,18,215	3,80,12,800	3,17,19,460	13,69,43,430	1,43,97,895	6,34,04,525	..	52,84,44,290
May	24,55,12,045	2,26,63,860	3,76,93,730	2,88,34,295	13,56,19,345	1,37,60,950	5,88,75,335	..	54,29,59,560
June	24,82,75,380	2,47,67,455	3,67,22,605	2,71,70,070	15,44,11,605	1,18,99,945	6,62,74,540	..	56,95,21,600
July	26,18,99,410	2,79,01,790	3,49,80,245	2,85,52,960	16,01,55,830	1,20,36,165	6,61,18,780	..	59,16,45,180
August	24,84,06,875	2,76,08,940	3,62,75,730	2,78,02,415	16,54,00,410	1,19,44,625	6,31,31,705	..	58,05,70,700
September	22,04,75,890	2,71,46,660	3,65,63,515	2,90,12,295	17,16,36,525	1,36,72,425	6,24,48,805	..	56,09,61,115
October	20,17,15,415	3,06,74,680	3,45,60,970	2,97,77,220	16,06,98,895	1,43,74,485	6,17,09,070	..	53,35,10,735
November	21,35,05,395	2,79,19,130	3,37,29,385	2,54,73,750	15,07,47,330	1,47,03,050	5,48,96,285	..	52,09,74,325
December	19,36,88,510	2,75,12,410	3,23,12,090	3,11,14,405	13,61,17,825	1,60,95,940	5,98,59,780	..	49,67,00,960

(a) Currency Office at Allahabad was transferred to Cawnpore on 1st February 1908 and the circle is now known as the "Cawnpore Circle."

PAPER CURRENCY

CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to 1914-15.

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calcut	TOTAL	Gold	Silver	
R	R	R	R	R	R	R	R	R	
3,56,04,622	19,69,985	27,87,736	6,67,756	2,82,73,190	52,90,200	7,45,03,490	..	20,29,15,240	1893-94
4,81,39,731	22,16,725	34,85,890	8,68,278	2,53,62,230	86,21,720	8,86,04,570	..	23,11,11,400	1894-95
2,29,11,372	24,84,553	34,56,574	8,16,140	1,20,40,060	99,67,030	5,25,75,730	..	21,28,10,280	1895-96
1,57,18,719	18,99,582	27,57,470	6,29,105	62,95,368	65,47,516	3,38,47,761	..	17,31,43,480	1896-97
1,15,40,214	32,20,342	20,56,478	6,52,399	57,70,969	58,38,790	2,90,79,190	25,54,200	14,08,14,345	1897-98
1,87,39,097	37,97,862	28,62,895	7,47,804	68,46,916	51,59,062	3,80,70,303	70,03,208	14,93,25,267	1898-99
1,77,22,287	45,42,732	22,06,620	6,13,217	1,21,06,473	57,19,931	4,20,11,260	5,77,24,147	11,42,56,406	1899-1900
1,79,78,614	60,49,365	22,28,722	4,38,634	98,55,105	46,41,464	4,14,81,302	11,74,49,344	5,85,67,933	1900-01
2,56,97,130	68,12,428	29,49,735	7,57,716	1,69,08,387	82,77,353	6,14,02,740	7,61,77,205	12,34,61,801	1901-02
2,76,27,435	81,91,486	32,47,922	9,11,018	1,65,00,631	74,44,445	6,39,34,438	10,23,52,951	13,50,48,539	1902-03
2,65,16,768	75,80,304	41,05,482	11,45,418	1,51,65,541	57,34,811	6,01,64,990	14,86,35,636	10,86,53,206	1903-04
2,44,65,966	88,32,034	47,48,810	10,19,394	1,94,32,770	69,37,857	6,44,36,831	16,66,85,220	11,49,15,244	1904-05
2,32,33,150	58,09,912	39,27,932	9,76,288	1,94,64,309	53,20,994	5,87,32,584	11,30,14,498	11,70,93,378	1905-06
2,08,32,872	36,17,356	32,11,357	10,86,240	2,20,50,020	55,35,597	5,65,00,109	5,16,66,044	17,14,86,476	1906-07
3,29,21,195	37,44,743	27,22,285	11,73,828	1,95,98,513	75,24,680	6,86,85,245	4,91,54,363	20,43,28,850	1907-08
2,55,83,755	39,91,326	25,92,174	11,57,197	1,25,66,942	91,11,950	5,50,03,344	1,03,20,569	28,42,94,308	1908-09
2,31,90,384	36,53,873	35,01,588	15,94,912	79,71,985	48,22,098	4,47,34,840	2,37,09,114	32,91,32,365	1909-10
3,78,53,290	51,31,450	19,59,935	19,39,740	89,99,120	74,82,105	6,33,65,640	8,82,90,929	26,95,28,415	1910 April
5,94,51,060	36,98,265	31,34,725	16,15,850	52,76,480	38,90,095	7,70,66,475	7,72,31,032	28,32,53,582	May
5,67,35,445	46,73,465	48,02,095	12,05,860	2,42,42,410	1,17,17,055	10,33,76,330	6,43,10,714	32,15,35,940	June
6,27,45,670	57,84,335	50,01,085	9,96,163	2,75,69,865	1,26,53,365	11,47,50,485	5,45,12,399	35,34,57,835	July
6,00,02,300	48,67,795	41,61,870	14,60,095	2,54,08,900	79,25,175	10,38,26,135	4,48,70,399	35,20,25,355	August
5,63,26,825	29,36,785	31,93,550	17,70,260	1,92,88,755	59,08,760	8,94,24,435	3,81,89,557	33,90,96,612	September
4,04,08,795	57,44,090	28,22,680	19,10,350	1,20,72,230	53,33,485	6,82,91,630	3,04,01,002	31,94,34,787	October
3,73,55,525	36,92,855	39,65,515	17,46,225	67,90,185	44,79,410	5,80,29,715	3,95,25,052	29,77,74,327	November
2,30,85,100	43,46,055	27,91,215	19,71,405	89,04,255	58,00,290	4,68,98,320	3,60,34,447	27,69,91,567	December

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES
1914-15—

CURRENCY NOTES IN CIRCULATION								
	Calcutta	Cawnpore	Lahore	Rangoon	Bombay	Karachi	Madras	TOTAL
	R	R	R	R	R	R	R	R
1911 January	19,68,80,640	2,63,33,350	3,29,90,815	3,82,89,975	13,59,83,140	1,62,07,610	6,50,05,750	51,11,91,280
February	21,85,69,040	2,55,37,090	3,37,40,770	4,35,98,920	12,77,82,690	1,53,24,980	7,06,08,590	53,51,62,080
March	23,63,58,200	2,51,59,795	3,55,35,390	4,03,27,260	12,94,50,750	1,63,56,185	6,67,18,235	54,99,05,815
Average, 1910-11	22,54,02,897	2,64,28,615	3,52,60,254	3,18,06,085	14,70,78,981	1,42,31,188	6,32,54,283	54,34,62,363
1911 April	23,00,59,695	2,30,41,020	3,75,18,475	3,70,64,155	13,50,89,615	1,69,83,450	6,71,01,640	54,68,58,050
May	24,10,25,145	2,31,87,465	3,46,05,185	3,57,81,155	13,79,73,155	1,59,31,985	6,25,08,430	55,09,62,470
June	24,61,46,695	2,43,68,610	3,76,05,255	3,34,54,100	15,72,97,520	1,38,36,750	6,94,58,185	58,21,67,115
July	25,16,58,770	2,69,42,365	3,95,79,295	3,48,98,220	16,83,31,890	1,30,66,830	6,84,53,400	60,29,30,770
August	22,89,55,540	2,77,76,020	3,99,63,955	3,65,09,835	18,13,15,670	1,43,56,420	6,80,44,330	59,69,21,770
September	20,93,72,855	3,08,59,710	3,71,29,545	3,52,87,450	16,75,29,110	1,55,59,490	6,74,37,540	56,31,75,700
October	20,77,29,465	3,21,38,180	3,72,87,810	3,48,39,440	16,72,82,475	1,55,84,940	7,11,97,405	56,60,59,715
November	23,82,28,230	3,00,62,565	4,00,93,680	3,26,44,775	15,65,48,230	1,56,07,430	6,72,73,035	58,04,57,945
December	22,99,68,305	2,87,01,760	3,82,65,045	4,61,27,250	13,59,23,875	1,46,39,195	6,81,40,515	56,17,65,945
1912 January	22,97,74,505	2,77,96,995	3,40,05,840	5,76,18,835	12,46,99,595	1,26,98,140	6,94,01,980	54,69,95,890
February	23,40,17,155	2,62,77,475	3,47,01,070	5,73,38,685	13,27,62,955	1,22,30,770	7,45,43,340	57,18,71,450
March	26,56,27,380	2,43,24,830	3,43,80,460	5,09,10,590	14,58,38,330	1,27,69,930	7,97,73,575	61,36,23,095
Average, 1911-12	23,36,30,512	2,71,18,916	3,70,94,680	4,10,39,541	15,08,82,702	1,44,38,777	6,94,44,448	57,36,49,326
1912 April	25,52,70,335	2,27,95,380	3,09,82,660	4,73,57,290	13,84,36,585	1,25,49,325	7,59,85,095	58,33,56,670
May	26,62,69,275	2,07,85,955	2,74,17,260	4,91,26,480	13,75,26,565	1,09,17,745	7,68,58,025	58,89,01,305
June	29,20,56,115	2,20,30,970	2,82,47,360	4,98,99,355	15,58,96,450	1,17,02,415	8,13,94,770	64,12,27,435
July	30,82,70,125	2,37,42,105	2,82,03,155	5,01,13,655	16,67,25,065	1,01,23,790	7,87,48,275	66,59,26,170
August	28,08,58,750	2,72,91,995	3,15,03,355	5,24,46,050	20,16,37,620	1,28,70,265	7,49,90,420	68,15,98,455
September	25,99,77,165	2,85,94,635	2,97,60,775	5,21,56,595	22,47,43,450	1,26,56,225	7,59,87,440	68,32,76,585
October	26,51,63,590	2,78,38,210	2,91,40,300	4,49,84,320	20,04,78,590	1,14,00,520	7,88,91,585	65,78,96,815
November	28,88,17,850	2,57,95,620	2,70,76,895	4,30,05,385	19,94,05,375	1,03,99,690	7,81,51,755	67,26,52,570
December	29,00,18,230	2,24,79,335	2,76,75,085	5,25,74,805	16,66,55,880	1,13,21,625	8,62,90,885	65,70,15,845
1913 January	29,81,72,785	2,24,01,900	2,84,62,095	6,20,77,035	16,35,82,370	1,24,85,155	9,03,23,380	67,75,04,720
February	29,10,20,645	2,26,04,500	3,22,50,330	6,80,16,080	14,88,65,810	1,33,38,485	9,92,65,490	67,53,61,340
March	31,52,49,370	2,23,27,535	2,92,97,420	6,16,02,545	14,39,29,460	1,29,55,185	10,44,16,725	68,97,78,240
Average, 1912-13	28,42,62,019	2,40,57,345	2,91,66,391	5,27,79,991	17,06,56,935	1,18,43,344	8,34,41,987	65,62,08,012
1913 April	30,93,35,755	2,14,64,580	3,07,89,810	5,58,24,785	12,93,56,620	1,40,67,895	10,35,31,590	66,43,71,035
May	31,91,06,305	1,99,07,270	2,88,64,725	5,28,07,315	13,57,49,020	1,30,33,710	9,30,16,605	66,21,85,050
June	32,06,71,525	2,33,58,310	3,07,24,545	5,01,34,885	15,54,47,475	1,38,21,200	9,06,91,700	68,48,49,640
July	31,06,47,050	2,35,87,365	4,30,40,705	4,60,40,260	17,56,40,495	1,28,09,895	8,72,18,565	69,89,84,335
August	28,09,00,415	2,83,91,195	4,53,11,730	4,68,28,920	17,16,26,125	1,37,18,450	8,55,71,705	67,23,48,540
September	25,01,23,150	2,47,56,480	4,18,60,425	4,38,36,910	16,29,98,395	1,32,70,785	8,11,45,530	61,79,94,675
October	24,82,17,785	2,58,85,235	3,81,90,860	4,21,44,580	17,32,87,580	1,60,23,870	7,52,98,305	61,90,48,215
November	28,04,16,310	2,62,51,455	3,41,89,495	4,00,01,380	17,68,54,460	1,77,02,175	7,25,14,520	64,79,29,795
December	27,26,69,855	2,78,19,425	3,35,01,270	4,65,80,480	17,24,91,880	1,77,27,370	7,48,88,095	64,56,78,375
1914 January	26,71,20,285	3,27,69,810	3,71,93,000	6,20,06,660	14,67,02,695	1,59,70,620	7,76,77,600	63,94,40,670
February	26,32,47,325	3,11,08,250	3,54,01,970	7,27,38,050	14,83,26,150	1,59,73,120	8,44,85,740	65,17,80,605
March	28,20,29,675	3,11,78,075	3,56,44,545	6,36,47,430	14,26,81,020	1,75,84,310	8,84,10,880	66,11,75,935
Average, 1913-14	28,37,07,369	2,63,73,121	3,62,26,090	5,18,82,638	15,76,38,493	1,51,41,950	8,45,37,578	65,55,07,239
1914 April	28,77,12,875	3,17,34,155	3,97,55,745	5,85,73,765	13,48,30,390	1,83,49,750	8,36,22,680	65,45,79,360
May	30,41,83,810	3,19,60,200	3,42,68,405	5,22,70,300	14,88,44,340	1,62,98,680	7,98,59,900	66,76,88,635
June	31,80,92,545	3,41,43,340	3,61,91,870	5,18,46,995	16,59,48,920	1,48,05,350	8,15,80,335	70,26,09,355
July	33,33,91,340	3,58,82,190	4,72,58,455	4,94,49,555	19,11,10,780	1,57,07,870	8,16,52,810	75,44,53,000
August	29,56,66,055	3,33,85,880	3,27,23,725	4,48,58,240	15,65,66,915	1,79,50,260	7,67,20,405	63,78,71,480
September	24,85,61,455	3,37,40,840	3,26,63,530	4,18,27,610	16,10,53,305	1,79,89,440	6,93,88,605	60,52,24,785
October	24,84,35,190	3,29,64,310	3,13,50,055	4,13,45,085	16,93,60,715	1,89,25,010	6,54,42,525	60,78,22,890
November	24,40,29,235	2,79,60,975	3,30,34,265	4,25,56,440	18,11,99,155	2,03,52,320	6,27,53,230	61,18,85,640
December	24,50,75,075	2,65,75,385	3,29,16,925	4,50,25,855	16,53,63,345	2,16,03,990	7,17,67,415	60,83,27,990
1915 January	24,98,69,495	2,66,81,985	3,55,57,510	4,67,73,630	14,89,79,825	2,03,38,425	7,48,93,265	60,25,94,138
February	22,82,71,550	2,80,25,125	3,90,21,085	5,50,38,635	14,53,97,880	2,09,27,460	7,87,85,660	59,64,67,345
March	24,03,11,680	2,88,94,740	4,25,55,215	5,09,27,255	14,46,91,320	2,44,03,750	8,50,15,655	61,62,99,615
Average, 1914-15	27,02,58,360	3,09,54,094	3,64,41,395	4,83,74,447	15,94,45,574	1,89,71,025	7,59,56,874	64,04,01,769

n each CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to continued

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Cawnpore	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calicut	TOTAL	Gold	Silver	
R	R	R	R	R	R	R	R	R	
2,56,57,050	42,01,425	35,78,265	14,58,120	1,18,84,635	98,88,790	5,66,68,285	6,17,86,732	26,37,29,602	1911 January
3,70,81,876	34,52,225	28,41,210	18,69,010	83,26,915	1,57,75,245	6,93,46,480	7,83,27,457	26,11,59,877	February
5,11,66,380	55,63,920	17,86,995	20,17,465	1,83,76,710	1,36,66,215	9,30,83,585	9,27,97,267	26,14,33,601	March
4,56,55,734	45,68,114	33,86,595	16,63,379	1,48,03,372	87,09,999	7,86,77,293	5,88,56,413	30,01,18,442	Average, 1910-11
4,34,61,050	53,53,510	20,31,640	8,24,720	2,21,31,845	1,24,50,705	8,62,56,470	9,66,24,082	23,45,59,022	1911 April
5,47,76,100	54,03,680	21,47,675	12,09,530	1,44,63,335	1,10,87,880	8,90,88,200	9,45,38,669	24,07,48,855	May
5,82,54,585	54,70,720	57,88,140	9,04,835	2,15,21,240	1,25,78,285	10,45,17,785	9,30,34,724	27,34,57,445	June
6,02,67,730	53,19,570	74,78,835	10,30,975	3,06,16,370	1,54,48,945	12,01,62,425	9,24,60,202	29,47,95,622	July
4,70,83,985	39,16,885	63,14,605	19,59,630	2,70,04,970	1,41,04,750	10,03,84,825	9,26,74,507	28,85,72,317	August
3,20,25,225	44,79,405	27,83,160	16,16,740	2,27,59,360	1,25,57,205	7,62,21,005	9,31,57,124	25,43,43,630	September
2,29,03,170	55,83,930	26,09,120	19,89,495	1,79,43,010	1,03,43,445	6,13,72,170	10,95,18,944	24,08,65,825	October
3,04,93,460	42,69,550	51,35,370	9,75,705	1,13,18,395	56,50,030	5,78,02,510	12,12,74,339	24,35,08,660	November
3,04,20,300	45,64,030	24,52,850	14,31,380	65,68,940	74,34,995	5,28,72,445	12,57,29,879	22,03,61,120	December
2,11,22,195	50,24,980	33,39,115	19,85,535	1,34,08,055	1,17,65,035	5,72,44,915	16,09,52,174	17,03,08,770	1912 January
2,53,95,480	51,62,535	40,65,540	35,97,285	80,00,810	1,19,41,255	5,81,62,955	20,16,90,322	14,46,81,182	February
3,80,12,295	64,64,965	16,14,255	27,62,430	1,85,02,590	1,38,21,810	8,11,78,345	23,33,16,262	15,48,08,887	March
3,86,84,630	51,34,484	38,17,526	16,90,634	1,78,53,493	1,15,98,695	7,87,79,512	12,62,47,602	23,00,89,279	Average, 1911-12
3,72,49,100	68,37,280	19,68,635	14,26,605	1,20,93,230	1,21,97,180	7,17,66,030	23,54,85,764	12,23,70,960	1912 April
5,05,40,400	56,90,230	21,65,200	16,41,235	1,47,81,610	1,55,64,789	9,63,91,464	23,70,24,119	12,63,77,240	May
7,14,27,030	59,12,280	43,57,365	17,91,200	1,81,12,705	1,63,21,650	11,79,22,230	26,07,79,657	15,49,47,832	June
7,60,67,435	58,39,645	35,53,955	14,28,970	3,07,41,835	1,27,20,900	13,03,52,740	27,22,22,054	16,82,04,170	July
7,16,81,665	61,49,180	43,62,410	16,97,590	6,43,58,200	1,23,34,795	16,05,83,840	28,76,51,249	14,96,97,260	August
6,58,64,805	50,18,395	20,95,155	19,94,825	7,83,55,140	1,31,58,985	16,69,87,305	29,67,29,226	13,85,30,913	September
4,41,04,690	45,64,420	21,23,640	14,58,925	7,04,99,180	1,39,14,955	13,66,65,810	27,45,59,121	14,59,87,748	October
6,24,97,075	47,34,461	19,93,440	16,63,580	7,10,31,710	1,04,62,085	15,23,82,351	26,35,76,812	15,95,75,812	November
4,98,59,595	44,70,225	26,97,640	17,40,765	5,16,92,335	1,75,13,725	12,79,74,285	26,69,39,163	13,30,76,731	December
5,31,22,885	54,57,235	45,70,495	27,07,665	4,85,88,400	2,37,81,815	13,82,26,495	28,83,11,830	12,46,92,944	1913 January
4,33,76,705	46,10,270	57,45,130	50,59,020	4,59,15,390	3,13,49,680	13,60,56,195	29,08,67,294	13,49,94,100	February
7,68,53,315	49,99,710	15,89,260	43,87,275	3,34,74,085	3,54,17,115	15,67,21,260	29,37,50,798	16,45,27,496	March
5,85,53,767	53,56,444	31,01,860	22,49,805	4,50,12,485	1,78,94,806	13,21,69,167	27,23,24,758	15,19,15,267	Average, 1912-13
7,48,27,350	71,68,325	20,34,370	22,76,105	2,67,16,830	3,44,84,070	14,75,07,050	27,74,85,277	15,53,85,812	1913 April
8,68,70,700	45,95,755	29,17,190	24,37,685	2,33,77,525	2,49,11,010	14,51,09,865	26,65,97,392	16,43,87,712	May
8,58,75,715	58,72,115	61,40,950	19,47,970	3,21,80,650	2,77,62,840	15,97,80,240	25,86,50,855	19,46,93,889	June
9,18,24,135	44,41,160	1,56,72,175	16,40,095	5,05,00,880	2,79,82,090	19,20,60,535	25,52,23,420	21,22,55,969	July
8,50,71,295	52,99,775	1,55,05,750	19,56,780	5,42,94,370	2,56,92,870	18,78,20,840	25,56,25,140	18,62,23,454	August
4,98,61,530	49,44,100	1,10,68,460	18,36,905	5,79,82,365	2,16,48,340	14,73,41,700	25,01,37,495	13,63,57,234	September
3,67,86,880	52,05,245	49,27,130	17,58,000	3,56,76,235	1,50,42,105	9,93,95,595	23,22,67,890	15,52,80,379	October
4,89,44,440	54,85,285	34,44,600	22,27,425	2,83,65,155	1,12,71,990	9,97,38,895	22,44,43,365	19,19,86,481	November
3,14,29,080	41,84,525	23,47,260	18,35,205	2,16,10,140	1,15,19,000	7,29,25,210	22,75,69,665	18,66,08,764	December
2,62,25,530	60,39,600	84,64,160	18,74,935	2,76,54,125	1,12,46,955	8,15,55,305	22,35,37,710	18,44,03,014	1914 January
2,74,83,785	41,88,915	45,22,960	44,87,245	2,80,14,005	1,57,12,075	8,14,08,985	23,13,11,010	18,89,69,649	February
4,18,44,525	32,95,150	21,21,340	39,85,570	2,87,42,630	1,93,68,135	9,93,57,350	22,43,53,073	20,53,22,916	March
5,72,53,747	50,64,163	65,97,195	23,55,327	3,45,92,909	2,05,53,457	12,64,16,798	24,39,33,937	18,01,56,690	Average, 1913-14
3,34,99,535	54,20,625	35,89,020	34,15,000	2,89,61,385	1,52,72,065	9,01,37,630	20,33,42,558	21,97,36,856	1914 April
4,52,89,810	51,03,080	35,64,170	30,07,480	3,09,27,335	1,51,22,815	10,30,14,690	18,91,40,588	24,70,45,101	May
5,49,05,205	50,51,015	76,24,590	21,17,815	3,36,91,445	1,44,20,590	11,78,10,660	18,60,38,848	29,10,70,761	June
5,98,29,760	64,71,070	62,47,555	15,51,180	3,26,05,590	1,37,68,625	13,04,73,780	18,36,01,853	33,93,51,201	July
2,75,81,890	30,22,955	34,54,320	23,27,910	1,24,85,385	1,34,09,250	6,22,81,710	6,15,88,996	37,67,82,538	August
1,36,46,995	53,61,205	36,66,980	14,76,655	86,46,530	1,00,48,695	4,28,47,060	3,92,43,571	34,94,81,268	September
1,67,44,755	52,06,420	30,10,250	14,71,635	96,60,205	53,80,905	4,14,74,230	6,33,91,358	32,79,31,586	October
90,62,645	56,54,605	56,20,075	16,50,145	1,50,87,765	40,23,800	4,10,99,035	8,85,83,850	30,68,01,844	November
1,55,44,015	66,98,270	44,66,725	20,44,610	90,14,550	83,30,115	4,60,98,235	9,31,02,248	29,87,25,796	December
2,79,06,825	63,43,960	73,65,865	21,63,070	1,15,54,120	1,47,96,765	7,01,30,605	8,30,91,203	30,30,02,986	1915 January
1,63,47,075	58,56,055	91,87,880	28,53,095	1,94,53,365	1,72,16,895	7,09,14,363	6,70,36,118	31,19,31,281	February
2,94,49,755	42,41,060	52,26,095	33,12,110	2,27,69,225	2,37,85,189	8,67,83,425	7,64,45,767	32,33,53,902	March
2,91,50,689	53,69,193	60,83,627	22,82,564	1,95,71,405	1,29,64,642	7,54,22,123	11,07,17,230	30,81,84,598	Average, 1914-15

Vo. 25.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES on the last day of each month from 1895-96 to 1914-15

(A) NOTES IN CIRCULATION, LESS THOSE CASHED IN OTHER CIRCLES

	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05
	R	R	R	R	R	R	R	R	R	R
April	30,76,48,420	25,91,86,160	23,90,90,160	24,28,41,810	28,01,94,360	27,89,64,450	28,59,19,055	31,24,78,535	33,94,09,345	36,11,06,545
May	30,17,28,050	26,88,68,500	22,86,16,220	23,24,54,960	28,25,09,460	28,64,50,655	29,07,86,070	31,55,73,350	35,13,38,875	37,25,72,700
June	30,85,64,420	27,78,41,130	23,39,13,890	24,91,91,240	29,14,50,390	30,41,41,750	31,81,94,070	33,58,95,795	36,56,69,860	40,65,47,725
July	32,42,85,740	29,58,99,440	24,76,14,220	26,24,20,560	29,27,11,640	30,78,41,255	31,68,81,880	35,20,07,270	37,57,33,580	42,51,61,275
August	31,53,75,920	28,23,17,480	24,59,76,390	26,31,53,650	28,76,41,310	28,43,60,750	30,88,43,590	35,57,65,010	37,69,91,475	41,35,43,860
September	30,37,30,130	26,89,23,080	24,74,06,870	23,64,30,020	27,62,84,910	28,31,01,710	30,55,01,925	34,65,06,630	36,61,34,485	39,95,68,360
October	29,98,33,120	25,08,11,570	24,59,04,970	25,83,62,410	27,67,48,140	28,29,74,085	31,85,96,185	34,35,61,020	36,99,69,675	39,44,88,080
November	28,38,71,820	24,53,29,560	24,64,58,630	25,79,48,250	27,32,45,790	28,34,76,645	30,60,23,795	34,25,86,750	36,98,38,590	38,79,91,735
December	27,81,62,270	25,25,59,080	23,79,31,670	25,19,70,930	26,26,32,660	28,06,29,290	28,06,91,635	33,74,40,855	34,43,43,580	38,78,61,115
January	27,11,79,350	24,26,67,660	24,31,82,650	25,66,99,790	27,17,55,150	29,36,60,875	27,92,86,810	32,12,53,845	35,46,84,920	37,62,35,880
February	25,99,37,170	23,57,84,830	24,52,73,320	26,24,34,740	27,27,20,020	28,10,38,770	27,67,79,790	32,85,03,110	37,28,69,040	37,73,20,885
March	25,94,06,990	23,75,33,070	24,76,40,490	28,20,32,760	28,73,72,255	29,86,59,000	31,66,12,945	35,72,36,070	38,21,16,540	39,17,59,870
Average	29,28,10,280	25,98,10,128	24,24,17,457	25,63,28,427	27,96,05,502	28,88,00,119	30,03,43,145	33,74,01,437	36,40,90,869	39,20,13,165

	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15
	R	R	R	R	R	R	R	R	R	R
April	39,78,48,140	43,75,88,150	46,21,68,185	46,26,31,655	48,64,98,675	52,84,44,290	54,68,58,450	58,33,56,670	66,43,71,035	65,45,79,360
May	40,18,91,630	42,89,24,060	43,06,51,050	44,81,12,405	46,77,21,930	54,29,59,560	55,09,62,470	58,89,01,305	66,24,85,050	66,76,85,635
June	41,35,69,230	45,55,75,845	48,05,25,870	45,15,09,160	49,29,48,435	56,95,21,600	58,21,67,115	64,12,27,435	68,48,49,640	70,26,09,355
July	41,58,19,690	47,30,20,495	50,32,18,590	48,09,87,005	51,53,45,965	59,16,45,180	60,29,30,770	66,59,26,170	69,89,84,335	75,44,53,000
August	43,78,94,325	45,69,59,485	51,76,82,890	44,60,63,475	51,73,54,105	58,05,70,700	59,89,21,770	68,15,98,455	67,23,48,540	65,78,71,480
September	42,73,26,695	44,40,45,245	52,74,33,805	43,84,10,825	50,82,19,575	56,09,61,115	56,31,75,700	68,32,76,585	61,79,94,675	60,52,24,785
October	41,58,27,660	45,22,43,605	50,65,22,520	44,25,49,215	50,49,85,125	53,35,10,735	56,60,59,715	65,73,96,815	61,90,48,215	60,78,22,890
November	39,63,11,890	44,12,84,875	47,42,92,500	43,54,52,195	46,53,03,155	52,09,74,325	58,04,57,945	67,26,52,570	64,79,29,795	61,18,85,640
December	39,76,64,875	45,61,13,335	43,26,98,150	42,07,00,580	43,25,05,865	49,67,00,960	53,17,65,945	65,70,15,845	64,56,78,375	60,38,27,990
January	40,49,43,565	44,65,23,220	41,81,64,510	42,20,56,540	51,84,46,890	51,11,91,280	54,69,95,890	67,75,04,720	63,94,40,670	60,25,94,135
February	42,63,26,775	45,48,53,510	42,65,62,025	43,85,50,315	50,56,82,130	53,51,62,080	57,18,71,450	67,53,61,340	65,17,80,605	69,54,67,345
March	44,65,55,810	46,95,19,260	46,88,50,345	45,48,79,505	54,40,84,250	54,99,05,815	61,86,25,095	68,97,78,240	66,11,75,935	61,62,99,615
Average	41,51,65,857	45,13,87,590	47,32,31,711	44,51,58,573	49,65,91,425	54,84,62,303	57,36,49,326	65,62,08,012	65,55,07,239	64,04,01,769

(B) NOTES HELD IN GOVERNMENT TREASURIES

	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05
	R	R	R	R	R	R	R	R	R	R
April	9,00,51,170	3,98,70,730	3,12,27,190	4,06,67,150	5,42,21,960	3,73,92,110	6,07,63,245	6,67,16,935	6,01,38,975	4,96,54,690
May	9,05,86,520	4,51,85,960	2,99,96,930	3,47,20,720	6,06,25,335	4,87,88,435	6,74,13,645	8,33,32,715	7,70,28,850	5,73,04,350
June	9,23,93,760	3,53,13,590	2,11,99,500	4,93,58,600	6,67,36,775	5,00,40,845	8,46,49,640	8,67,31,475	8,93,44,415	7,89,30,550
July	7,65,33,840	5,18,88,550	1,76,76,100	4,59,59,720	5,52,16,315	6,01,91,630	7,42,19,995	8,74,76,580	8,77,84,400	10,64,31,865
August	5,80,23,020	4,26,08,350	1,89,32,030	3,69,39,640	5,04,09,350	3,03,54,365	7,52,76,860	7,92,29,985	6,78,40,315	9,70,93,835
September	3,50,41,480	3,67,13,000	2,11,37,800	3,43,41,590	4,30,68,195	2,80,65,345	7,39,81,560	6,30,60,600	5,11,20,835	8,20,68,320
October	2,23,83,350	2,11,72,530	2,19,35,700	2,81,93,180	3,22,65,620	2,24,82,985	6,85,80,220	5,14,47,520	4,11,19,725	7,45,66,640
November	2,71,21,960	2,11,01,950	1,71,52,890	2,81,48,280	2,65,12,155	2,59,57,805	4,47,17,060	4,43,09,235	3,97,43,070	6,01,08,750
December	2,70,17,850	2,96,92,360	3,04,50,650	2,78,84,920	2,28,67,560	3,52,46,715	2,67,36,283	3,69,69,860	3,96,96,970	3,52,56,160
January	3,40,83,560	2,97,60,950	3,98,88,470	3,97,92,540	3,15,32,980	5,42,36,150	4,53,35,295	4,30,78,855	4,97,73,240	3,51,25,400
February	3,69,67,560	2,39,60,850	4,85,39,940	3,82,07,280	3,13,90,780	4,52,42,195	4,09,74,315	5,63,20,735	5,17,19,565	4,22,23,425
March	4,07,04,640	2,89,04,320	5,08,13,080	5,25,70,020	4,00,93,100	6,07,97,045	7,41,84,770	6,85,38,765	6,66,69,520	5,44,77,990
Average	5,25,75,730	3,38,47,761	2,90,79,190	3,80,70,303	4,29,11,260	4,14,91,302	6,14,02,740	6,39,34,438	6,01,64,990	6,44,36,831

	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15
	R	R	R	R	R	R	R	R	R	R
April	4,35,95,905	6,58,01,970	5,01,02,545	9,26,97,020	2,96,95,740	6,33,66,640	8,62,56,470	7,17,66,030	14,75,07,050	9,01,37,630
May	5,34,72,400	6,00,55,155	5,70,71,855	8,73,86,130	5,12,26,080	7,70,66,475	8,90,88,200	9,03,91,464	14,51,09,865	10,30,14,690
June	6,79,13,620	7,75,05,610	6,75,20,533	7,53,07,215	5,68,31,800	10,33,76,330	10,45,17,785	11,79,22,230	15,97,80,240	11,78,10,660
July	5,70,81,525	7,01,86,590	7,39,43,545	9,27,36,631	4,19,20,410	11,47,50,485	12,01,62,425	13,03,52,740	19,20,60,535	13,04,73,780
August	10,03,39,810	8,22,91,925	7,82,82,275	6,18,48,780	4,32,18,425	10,38,26,135	10,03,84,825	16,05,83,840	18,78,20,840	6,22,81,710
September	7,78,57,255	5,45,16,045	10,35,39,605	3,80,04,230	4,02,99,200	8,94,24,435	7,62,21,095	16,69,87,305	14,73,41,700	4,23,47,060
October	4,19,92,530	4,70,04,515	8,97,53,690	2,99,43,535	2,83,02,020	6,82,91,630	6,13,72,170	13,66,65,810	9,93,95,595	4,14,74,230
November	3,08,88,880	4,44,54,915	6,45,87,600	2,75,72,665	3,02,02,845	5,80,29,715	5,78,92,510	15,23,82,351	9,97,38,895	4,10,99,035
December	4,10,74,510	3,35,92,025	4,82,35,325	2,29,15,340	3,40,65,630	4,68,98,320	5,28,72,445	12,79,74,285	7,29,25,210	4,60,98,285
January	5,74,60,970	4,18,03,190	5,03,57,460	3,31,79,400	4,70,65,440	5,66,68,285	5,72,44,615	13,82,26,495	8,15,55,305	7,01,30,605
February	6,54,71,675	4,32,66,085	5,84,07,025	3,53,71,645	5,50,12,765	6,93,46,430	5,81,62,955	13,59,56,195	8,44,08,985	7,09,14,365
March	6,76,41,930	5,75,23,285	8,24,21,480	6,25,70,540	7,89,77,730	9,30,83,585	8,11,78,345	15,67,21,260	9,93,57,350	8,37,83,425
Average	5,87,32,584	5,65,00,109	6,86,85,245	5,50,93,344	4,47,34,840	7,86,77,293	7,87,79,312	13,21,69,167	12,64,16,798	7,54,22,123

No. 26.—*GOLD RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1897-98 to 1914-15*

	April	May	June	July	August	September	October	November	December	January	February	March	Average
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1897-98	..	..	..	..	..	..	..	..	..	..	..	25,54,200	..
1898-99	31,93,460	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	47,98,290	1,67,64,550	3,05,31,720	70,03,20°
1899-1900	3,40,30,720	3,42,77,540	3,54,21,670	3,54,21,670	3,88,50,780	3,94,65,110	5,16,59,800	6,07,55,150	6,84,37,190	8,14,70,550	10,08,99,400	11,25,00,187	5,77,24,147
1900-01	11,94,94,965	12,47,47,395	12,72,78,445	13,03,80,786	12,62,40,820	12,98,37,338	11,90,80,219	11,45,25,495	10,89,37,735	11,73,45,091	10,48,46,062	8,66,77,776	11,74,49,344
1901-02	8,54,26,770	8,11,95,268	8,12,45,705	7,33,46,001	7,28,72,847	7,59,52,001	8,02,08,646	6,55,80,051	6,88,80,862	6,40,69,874	6,99,89,624	10,53,58,819	7,61,77,206
1902-03	10,49,81,840	9,68,72,825	9,56,78,774	9,22,46,647	9,06,66,462	8,72,03,945	8,66,84,375	8,70,20,833	9,54,83,063	11,27,63,941	13,07,39,243	14,78,93,468	10,23,52,951
1903-04	14,26,02,474	13,94,02,314	14,09,44,630	14,36,16,930	15,11,02,589	15,91,95,129	15,26,52,401	14,94,48,334	14,93,26,502	13,51,00,185	15,53,92,634	16,18,43,503	14,86,35,036
1904-05	16,20,38,702	17,00,84,807	18,27,04,203	18,37,96,689	18,36,38,977	16,06,64,325	15,75,49,865	16,12,84,659	15,80,29,068	15,37,03,463	16,56,25,806	16,11,02,084	16,66,85,220
1905-06	15,88,81,939	16,01,04,423	15,69,36,179	14,32,46,038	12,56,74,320	11,27,13,117	10,20,43,655	8,96,26,763	9,31,23,179	8,16,16,215	7,48,13,283	5,73,94,868	11,30,14,498
1906-07	4,68,33,331	4,18,04,334	3,85,16,641	3,45,96,120	3,43,02,581	5,00,23,114	5,52,62,943	6,33,04,407	6,90,05,059	6,93,90,522	6,19,95,866	5,49,57,611	5,16,66,044
1907-08	4,26,32,375	5,04,13,023	4,90,37,523	6,01,30,797	6,18,13,599	5,95,42,493	5,72,18,506	4,80,99,301	4,27,81,925	3,80,85,361	3,94,04,753	4,06,92,615	4,91,54,363
1908-09	3,33,37,246	2,39,39,838	1,92,53,828	1,91,53,509	1,42,75,065	64,87,469	21,61,664	16,87,544	18,38,024	5,59,289	5,02,094	7,51,209	1,03,20,569
1909-10	2,55,472	1,82,669	1,70,167	2,03,234	2,89,169	3,04,139	2,12,624	2,81,031	2,66,63,482	7,87,11,857	8,42,09,789	9,30,25,739	2,37,09,114
1910-11	8,82,90,929	7,72,31,032	6,43,10,714	5,45,12,399	4,48,70,399	3,81,89,557	3,04,01,002	3,95,25,052	3,60,34,447	6,17,86,732	7,83,27,457	9,27,97,267	5,88,56,416
1911-12	9,66,24,082	9,45,38,869	9,30,34,724	9,24,60,202	9,26,74,507	9,31,57,124	10,95,18,944	12,12,74,339	12,57,29,679	16,09,52,174	20,16,90,322	23,33,16,262	12,62,47,602
1912-13	23,54,85,764	23,70,24,119	26,07,79,657	27,22,22,054	28,76,51,249	29,67,29,226	27,45,59,121	26,35,76,812	26,69,39,168	28,87,11,830	20,08,67,294	29,37,50,798	27,23,24,758
1913-14	27,74,85,277	26,65,97,392	25,86,50,805	25,52,28,420	25,56,25,140	25,01,37,493	23,26,67,990	22,44,43,365	22,75,69,665	22,35,37,710	23,13,11,010	22,43,53,073	24,39,33,937
1914-15	20,33,42,558	18,91,40,588	18,00,38,648	18,36,01,853	6,15,88,996	3,92,43,571	6,33,91,358	8,85,83,850	9,31,02,248	8,30,91,203	6,70,36,118	7,64,45,767	11,07,17,230

No. 27.—*SILVER RESERVE of the CURRENCY DEPARTMENT on the last day of each month from 1895-96 to 1914-15*

	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	22,76,48,420	17,91,86,160	13,90,90,210	13,96,38,400	14,61,63,700	3,69,69,539	9,20,42,014	10,74,96,749	9,68,06,925	9,90,65,687
May	22,17,28,050	18,88,68,500	12,86,16,270	12,88,61,200	14,82,31,920	4,67,03,314	10,95,90,856	11,87,00,579	11,19,36,615	10,24,87,947
June	22,85,64,420	19,78,41,130	13,39,13,940	14,55,97,470	15,60,28,770	6,93,63,359	13,69,48,419	14,02,17,075	12,47,15,284	12,38,43,576
July	24,42,85,740	21,58,99,440	14,76,14,270	15,88,26,800	15,72,90,020	6,99,60,523	14,35,35,933	15,97,60,677	13,21,16,696	14,13,64,640
August	23,53,75,920	20,23,17,480	14,59,76,440	15,95,59,390	14,92,90,570	5,81,19,984	13,59,70,797	16,50,98,602	12,58,88,940	12,99,04,937
September	22,37,30,140	18,89,23,080	14,74,06,920	15,28,36,260	13,68,19,850	5,32,64,426	12,95,49,978	15,93,02,739	10,69,39,410	11,64,04,085
October	21,98,33,120	17,08,11,570	14,19,05,020	15,47,68,650	12,35,88,390	5,01,93,934	13,83,87,599	15,68,76,699	11,12,82,828	12,31,01,768
November	20,38,71,820	16,53,29,560	14,24,58,680	15,43,54,490	10,12,40,690	5,53,51,205	14,04,43,798	15,55,65,971	10,35,90,670	11,79,24,778
December	19,81,62,270	15,25,59,120	13,39,31,730	14,88,77,170	8,29,45,520	5,37,56,427	12,18,10,827	14,19,66,846	8,05,95,132	11,44,61,557
January	19,11,79,350	14,26,67,710	14,10,82,710	15,19,01,550	6,77,84,650	5,77,48,447	11,52,16,990	10,84,89,958	9,27,87,857	10,37,81,256
February	17,99,37,180	13,57,84,890	14,26,89,610	14,56,70,240	4,93,20,670	5,72,43,998	10,67,90,220	9,77,63,921	10,22,02,461	9,29,93,868
March	17,94,06,990	13,75,33,120	14,50,86,340	15,15,01,090	5,23,72,122	9,42,40,037	11,12,54,180	10,93,42,656	11,49,75,648	11,36,48,837
Average	21,23,10,280	17,31,43,480	14,08,14,345	14,93,25,267	11,42,56,406	5,85,67,933	12,34,61,801	13,50,48,530	10,86,53,206	11,49,15,244

	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	12,00,75,174	13,79,17,375	14,27,20,597	25,37,19,463	29,37,43,257	26,95,28,415	23,45,59,022	12,23,70,960	15,53,85,812	21,97,36,856
May	12,28,96,180	15,64,96,811	15,30,16,110	26,35,97,571	32,50,39,315	28,32,53,582	24,07,48,855	12,63,77,240	16,48,87,712	24,70,45,101
June	13,77,42,024	19,07,99,454	18,84,96,356	27,16,80,386	35,02,78,322	32,15,35,940	27,34,57,445	15,49,47,832	19,46,98,889	29,10,70,761
July	15,36,82,625	21,97,45,185	21,40,88,555	30,12,58,550	37,26,42,785	35,34,57,835	29,47,95,622	16,82,04,170	21,22,55,969	33,98,51,201
August	14,33,30,585	21,31,73,212	22,63,16,108	28,62,13,464	37,45,64,990	35,20,25,355	28,85,72,317	14,96,97,260	18,52,23,454	37,97,82,538
September	13,07,24,158	19,27,57,423	22,79,10,571	28,63,48,410	36,54,15,490	33,90,96,612	25,43,43,630	13,85,30,913	13,63,57,234	34,94,81,268
October	11,48,94,585	19,19,37,909	21,54,98,684	29,45,12,605	36,22,72,555	31,94,34,787	24,08,65,825	14,59,87,748	15,52,80,370	32,79,31,586
November	9,58,80,101	16,86,60,144	21,77,03,293	29,12,64,705	32,25,22,178	29,77,74,327	24,35,08,660	15,95,76,812	19,19,86,484	30,68,01,844
December	8,26,65,047	15,12,36,843	20,66,78,468	27,63,62,610	31,33,42,437	27,69,91,567	22,03,61,120	13,30,76,731	18,66,08,764	29,87,25,796
January	7,61,24,661	14,11,08,632	19,89,41,066	27,89,97,305	29,72,35,087	26,57,29,602	17,03,63,770	12,46,92,944	18,44,03,014	30,30,02,986
February	9,12,99,389	15,69,04,756	20,87,80,575	29,55,48,275	27,89,73,395	26,11,59,677	14,46,81,182	13,49,94,100	18,89,69,649	31,19,31,281
March	13,58,06,010	13,70,39,565	25,17,95,814	31,20,28,350	29,35,58,565	26,14,33,602	15,48,08,887	16,45,27,496	20,53,22,915	32,33,52,902
Average	11,70,93,378	17,14,66,476	20,43,28,860	28,42,94,308	32,91,32,365	30,01,18,442	23,00,89,279	15,19,15,267	18,01,56,690	30,81,84,693

REGISTERED DEBT

[FOR TABLES, SEE PAGES 45 TO 63]

Amount of debt

The tables on debt are similar to those of previous issues. The question of their revision is now under consideration. The registered debt of India consists of rupee loans raised in India and sterling loans raised in England.

The amount of debt on the 1st April 1914 was :—

In England	£	177,064,757
In India, R1,42,83,64,790, converted into £ at R15=£1		97,123,719
TOTAL		274,188,476

The total debt outstanding on 31st March 1915 was as follows :—

In England	£	176,190,358
In India, R1,45,68,55,790, converted into £ at R15=£1		100,351,013
TOTAL		276,541,371

In England £500,000 India bonds, and £374,399 India stock, were discharged during 1914-15.

In India a 3½ per cent rupee loan of 5 crores was issued in July 1914 at an average price of R95-9-7.

Classification of debt

The total debt is classified in the accounts as (1) Public Works Debt, (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on public works, together with the amount advanced to Railway Companies for capital expenditure; the " Ordinary Debt " consists of the remainder of the debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of public works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the ordinary debt.

Distribution of debt

The distribution of the total registered debt in India and England in the last five years was as follows :—

[Millions of £ sterling]

	Ordinary Debt	PRODUCTIVE PUBLIC WORKS DEBT.			Grand total of debt (columns 1 and 4)
		Railways	Irrigation	Total	
On 31st March—					
1911	40·4	195·8	33·8	229·6	270·0
1912	33·0	203·0	35·7	238·7	271·7
1913	25·0	211·8	37·6	249·4	274·4
1914	12·8	222·0	39·4	261·4	274·2
1915	2·2	233·2	41·1	274·3	276·5

It may be explained that for the purpose of these figures rupees have been uniformly converted into pounds sterling at the rate of R15 to the pound.

It will be seen that out of a total debt of £276·5 millions, at the end of March 1915, only about £2 millions represented ordinary or unproductive debt. The annual interest on the latter was about £½ million only, and on the productive debt about £9½ millions; so that the total interest charges amounted to some £9½ millions.

At the end of 1914-15, R1,381 millions of the debt bore interest at 3½ per cent, R82·06 millions at 3 per cent, and R32 millions at 4 per cent. The total interest charge on the rupee debt at the end of 1914-15 was R5,25,30,534 and on the sterling debt £5,682,898.

Of the rupee debt it is estimated that including R97·5 millions held in London, R703·6 millions were held by Europeans at the end of 1914 and R803·2 millions by Indians, the holdings by Indians being 53 per cent of the whole debt. It should be noted, however, that the invested currency reserve is included in the sum held by Europeans. No portion of the sterling debt is held by Indians.

REGISTERED DEBT*

No. 28.—**ABSTRACT STATEMENT**—AMOUNT of the RUPEE and STERLING DEBT and of the INTEREST thereon; annual INCREASE or REDUCTION of the DEBT; and the PROPORTION of the RUPEE DEBT held in LONDON, from 1820-21 to 1914-15

	Registered debt in India	Registered debt in London	Interest payable		Amount borrowed and paid off each year (Borrowed + ; paid off—)		Proportion of the registered rupee debt held in London on 31st March
			India	England	In India	In England	
			R	£	R	£		R
1820-21	27,24,77,630	5,762,888	1,63,15,400	253,247	—26,73,970	—109,268	(a)
1830-31	33,12,96,680	3,750,479	1,74,19,770	93,377	+75,52,710	—45,413	
1840-41	29,47,65,040	1,756,992	1,35,37,050	59,856	+1,15,89,400	—400	
1850-51	45,42,87,550	3,920,592	2,12,39,750	136,482	+1,00,72,750	—100	
1860-61	63,44,58,100	28,496,917	2,88,34,460	1,249,832	—10,05,920	+4,138,000	
1861-62	63,42,08,450	32,116,217	2,88,32,440	1,457,874	—2,49,650	+3,619,300	
1862-63	63,82,11,060	31,860,017	2,89,95,320	1,430,765	+40,02,610	—256,200	
1863-64	63,40,38,320	26,332,517	2,88,06,180	1,209,621	—41,72,740	—5,527,500	
1864-65	63,36,66,840	26,146,017	2,88,00,400	1,233,165	—3,71,480	—186,500	
1865-66	62,38,10,770	26,967,317	2,84,13,900	1,274,230	—98,56,070	+821,300	
1866-67	62,97,84,230	28,559,917	2,87,13,200	1,402,540	+59,73,460	+1,592,600	
1867-68	63,76,50,020	29,718,417	2,91,57,860	1,448,875	+78,65,790	+1,158,500	
1868-69	63,41,06,910	31,218,917	2,89,87,270	1,469,916	—35,43,110	+1,500,500	15,38,06,930
1869-70	65,59,34,220	35,217,617	2,98,17,500	1,629,868	+2,18,27,310	+3,998,700	16,24,51,720
1870-71	66,80,96,570	37,627,617	3,01,56,310	1,726,268	+1,21,62,350	+2,410,000	17,64,70,910
1871-72	67,96,89,420	39,012,617	2,98,08,300	1,781,618	+1,15,92,850	+1,385,000	13,56,38,630
1872-73	66,45,83,690	39,012,617	2,89,20,500	1,831,467	—1,51,05,730	..	13,04,77,110
1873-74	66,41,72,910	41,117,617	2,89,50,060	1,867,121	—4,10,780	+2,105,000	13,27,22,050
1874-75	69,84,95,590	48,597,033	3,03,35,320	2,165,364	+3,43,26,680	+7,479,416	14,05,71,800
1875-76	72,77,29,810	49,797,033	3,15,20,180	2,212,582	+2,92,30,220	+1,200,000	15,45,77,080
1876-77	71,92,31,260	55,397,033	3,10,98,710	2,436,271	—84,98,550	+5,600,000	14,21,01,660
1877-78	74,95,45,200	59,677,033	3,22,68,610	2,607,472	+3,03,13,940	+4,280,000	15,78,70,170
1878-79	78,83,89,260	59,029,117	3,25,77,260	2,581,555	+3,88,44,060	—647,916	17,14,82,760
1879-80	82,87,25,090	68,855,556	3,41,76,560	1,937,886	+4,03,35,830	+9,826,439	20,52,60,670
1880-81	85,95,97,460	71,429,133	3,55,92,700	2,846,478	+3,08,72,370	+2,573,577	20,26,31,450
1881-82	88,65,31,620	68,181,947	3,66,43,280	2,708,198	+2,69,34,160	—3,287,186	22,65,59,550
1882-83	90,68,87,660	68,585,694	3,74,11,490	2,725,748	+2,03,56,040	+443,747	22,58,11,320
1883-84	93,19,13,840	68,108,837	3,84,91,140	2,704,207	+2,50,26,180	—476,857	22,08,75,180
1884-85	93,18,36,600	69,271,088	3,84,18,550	2,691,828	—77,240	+1,162,251	21,83,98,370
1885-86	92,70,39,820	73,806,621	3,77,38,380	2,833,068	—47,96,780	+4,535,533	20,71,23,580
1886-87	92,65,36,360	84,228,177	3,82,02,570	3,165,411	—5,03,460	+10,421,556	19,14,95,570
1887-88	98,08,98,620	84,140,148	4,03,78,580	2,918,039	+5,43,62,260	—88,029	20,81,88,870
1888-89	100,87,97,420	95,033,610	4,13,73,120	3,230,474	+2,78,98,800	+10,893,462	21,71,40,680
1889-90	102,76,11,750	98,192,391	4,21,56,080	3,327,348	+1,88,14,330	+3,158,781	21,59,40,490
1890-91	102,74,65,550	104,408,208	4,17,51,110	3,524,376	—1,46,200	+6,215,817	26,73,12,950
1891-92	102,69,23,170	104,404,143	4,17,15,000	3,602,349	—5,42,380	+2,995,935	27,50,58,410
1892-93	102,93,75,520	106,683,767	4,12,77,760	3,570,682	+24,52,350	—720,376	25,93,38,610
1893-94	105,54,60,780	114,113,792	4,20,92,060	3,687,986	+2,60,85,260	+7,430,025	24,16,55,410
1894-95	104,37,37,400	116,005,826	3,61,09,140	3,825,323	—1,17,23,380	+1,892,034	23,62,59,660
1895-96	103,78,89,280	115,903,732	3,64,00,740	3,607,832	—58,48,120	—102,094	25,35,07,520
1896-97	109,11,50,530	114,883,233	3,78,43,760	3,813,208	+5,37,61,250	—1,020,499	24,06,66,620
1897-98	111,69,56,340	123,274,680	3,87,11,060	3,940,776	+2,58,05,810	+8,391,447	21,50,87,030
1898-99	112,65,46,980	124,268,605	3,91,13,340	3,882,758	+95,90,640	+993,925	21,44,12,330
1899-1900	112,47,47,010	124,144,401	3,90,56,317	3,877,026	—17,99,970	—124,204	20,81,88,234
1900-01	115,33,19,058	133,435,377	4,00,58,600	4,158,351	+2,85,72,048	+9,290,978	22,18,12,135
1901-02	116,19,13,833	134,307,090	4,03,60,615	4,213,821	+85,94,775	+871,711	20,36,22,034
1902-03	117,55,40,660	133,796,261	4,08,37,864	4,213,537	+1,36,26,827	—510,829	18,63,35,034
1903-04	119,42,43,035	133,045,844	4,14,90,065	4,238,273	+1,87,02,375	—750,417	17,13,92,234
1904-05	122,29,78,235	132,887,191	4,24,92,526	4,282,744	+2,87,35,200	—158,653	16,81,55,234
1905-06	126,08,10,618	146,457,439	4,38,10,365	4,715,233	+3,78,32,383	+13,570,248	16,43,82,933
1906-07	130,45,50,655	147,518,634	4,53,38,937	4,743,108	+4,37,40,037	+1,061,195	16,49,16,833
1907-08	132,82,94,955	156,481,074	4,61,66,110	5,053,632	+2,37,44,300	+8,962,440	15,23,21,733
1908-09	134,56,60,505	160,973,369	4,68,19,197	5,210,695	+1,73,65,550	+4,492,295	14,43,66,433
1909-10	136,84,33,105	170,105,911	4,76,47,428	5,530,758	+2,27,72,600	+9,132,542	15,21,19,933
1910-11	138,09,72,155	177,998,335	4,81,24,302	5,668,417	+1,25,39,050	+7,892,424	12,78,49,733
1911-12	139,96,36,205	178,486,597	4,87,76,458	5,705,597	+1,86,64,050	+488,262	11,73,03,533
1912-13	142,83,64,790	179,179,193	4,97,78,481	5,749,887	+2,87,28,585	+692,596	11,20,29,433
1913-14	145,68,55,790	177,064,757	5,07,80,519	5,693,919	+2,84,91,000	—2,114,436	10,08,74,333
1914-15	150,52,65,200	176,190,358	5,25,30,534	5,682,898	+4,84,09,410	—874,399	9,72,99,850

(a) No information

* Compiled from the Finance and Revenue Accounts of the Government of India and from special official returns

REGISTERED DEBT

No. 29.—*DISTRIBUTION of the TOTAL REGISTERED DEBT in INDIA and ENGLAND and of the INTEREST thereof from 1895-96 to 1914-15*

	Ordinary Debt	Debt incurred for			Interest on ordinary Debt	Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue	
		Railways	Irrigation Works	Initial expenditure on new capital at Delhi		State Railways	Irrigation
	£	£	£	£	R	R	R
1895-96	63,465,116	154,227,544	..	..	3,43,80,760	7,01,84,900	
1896-97	63,698,179	159,300,107	..	..	2,99,57,420	7,11,07,010	
1897-98	65,296,102	(a) 163,670,107	..	..	2,95,70,240	7,22,32,600	
1898-99	63,051,894	169,371,409	..	..	2,51,51,300	7,38,65,390	
1899-1900 (b)	67,300,684	127,326,851	..	..	£ 1,593,353	£ 5,081,284	
1900-01	69,995,822	135,327,494	..	..	1,776,406	5,298,027	
1901-02	69,167,015	138,600,997	..	..	1,563,915	5,499,013	
1902-03	65,956,174	142,709,464	..	..	1,435,250	5,658,226	
1903-04	62,542,403	148,119,643	..	..	1,276,202	5,851,697	
1904-05	60,082,442	153,836,631	..	..	1,201,580	6,079,268	
1905-06	54,425,226	149,035,455	27,050,799	..	954,787	5,353,212	1,041,456
1906-07	37,917,252	168,344,748	28,226,677	..	1,414,258	5,553,864	935,231
1907-08	37,459,060	177,702,283	29,872,728	..	1,314,271	5,770,214	980,912
1908-09	37,731,937	182,213,141	30,738,991	..	1,437,519	6,014,748	1,017,327
1909-10	42,560,094	186,517,746	32,256,945	..	1,566,497	6,127,191	1,058,711
1910-11	40,426,082	195,836,888	33,800,175	..	1,606,587	6,267,685	1,115,410
1911-12	33,041,732	203,015,769	35,733,184	4,992	1,435,152	6,664,210	1,182,867
1912-13	24,898,777	211,832,819	37,552,030	119,886	1,169,047	7,072,548	1,282,513
1913-14	12,196,099	221,984,419	39,440,938	567,020	726,427	7,303,145	1,304,846
1914-15	1,296,083	233,195,887	41,122,020	927,381	449,840	7,912,214	1,409,529

NOTE.—The figures are taken from the annual Finance and Revenue Accounts of the Government of India, but the method of distribution of the total debt and of the interest thereon between "Ordinary Debt" and "Debt incurred for Railways and Irrigation Works" has not been uniform and has been materially altered from the year 1906-07

(c) Excludes £4,105 for miscellaneous Public improvements

(b) The figures of rupee debt from 1899-1900 onwards are converted at the rate of £1=R15 in consequence of the introduction of the Gold Exchange standard in India in that year. The figures for years prior to 1899-1900 were converted at the rate of £1=R10. It is necessary to remember this in order to avoid introducing superficially confusing results

No. 39.—*DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each year from 1895-96 to 1914-15, also the annual amount of INTEREST payable thereon*

	IN INDIA,								NOT BEARING INTEREST
	BEARING INTEREST								
	4½ per cent	Transfer loan of 1879, 7s. sterling per cent portion	4 per cent	3½ per cent	3 per cent	Debenture loans and 4 per cent Stock Notes from 1882-83	Provincial debenture loans	TOTAL	
	R	R	R	R	R	R	R	R	R
1895-96 .	1,00,00,000	2,23,000	5,35,00,000	96,46,24,500		8,780	8,54,200	102,92,10,480	86,78,800
1896-97 .	1,00,00,000	2,23,000	5,23,00,000	90,91,86,100	10,95,48,200	8,600	8,55,200	108,21,21,100	90,29,430
1897-98 .	1,00,00,000	2,23,000	5,11,00,000	93,93,70,300	10,97,23,500	6,840	8,55,200	111,12,78,840	56,77,500
1898-99 .	1,00,00,000	2,23,000	4,99,00,000	95,14,12,430	11,07,05,100	6,760	8,55,200	112,31,02,460	34,44,520
1899-1900	1,00,00,000	—	4,87,00,000	95,15,04,900	11,07,05,700	6,650	8,55,200	112,17,72,450	29,74,560
1900-01 .	1,00,00,000	—	4,75,00,000	98,15,11,700	11,07,07,200	6,650	8,55,200	(b)115,05,80,750	27,38,308
1901-02 .	1,00,00,000	—	4,63,00,000	99,15,12,200	11,07,07,200	6,550	8,55,200	115,93,81,150	25,32,683
1902-03 .	1,00,00,000	—	4,51,00,000	100,65,18,700	11,07,08,300	6,350	8,55,200	117,31,88,550	23,52,110
1903-04 .	1,00,00,000	—	4,39,00,000	102,65,22,700	11,07,10,300	6,325	8,55,200	(c)119,19,94,525	22,48,510
1904-05 .	1,00,00,000	—	4,27,00,000	105,65,35,200	11,07,11,100	6,325	8,55,200	122,03,07,825	21,70,410
1905-06 .	1,00,00,000	—	4,15,00,000	109,65,35,700	11,07,12,100	6,325	—	125,87,54,125	20,56,493
1906-07 .	1,00,00,000	—	4,03,00,000	114,15,80,600	11,07,12,100	6,325	—	130,25,99,025	19,51,630
1907-08 .	1,00,00,000	—	3,91,00,000	116,65,85,600	11,07,12,100	6,325	—	132,64,04,025	18,90,930
1908-09 .	1,00,00,000	—	3,79,00,000	119,49,77,500	10,09,57,800	6,275	—	134,38,41,575	18,18,930
1909-10 .	1,00,00,000	—	3,67,00,000	122,60,40,100	9,39,25,800	6,275	—	136,66,72,175	17,60,930
1910-11 .	1,00,00,000	—	3,55,00,000	124,84,19,400	8,53,20,800	—	—	137,92,40,200	17,31,955
1911-12 .	1,00,00,000	—	3,43,00,000	126,91,37,600	8,44,88,100	—	—	139,79,25,700	17,10,500
1912-13 .	1,00,00,000	—	3,31,00,000	129,93,49,500	8,42,41,600	—	—	142,66,91,100	16,73,690
1913-14 .	1,00,00,000	—	3,19,00,000	133,09,99,400	8,23,18,000	—	—	145,52,17,400	16,38,390
1914-15 .	1,00,00,000	—	3,19,00,000	138,12,21,400	8,20,59,500	—	—	150,51,80,900	84,300

(a) Increase due to the discharge of all the 4 per cent loans in India

(b) Excludes the temporary loan from Gwalior of Rs45,29,119, which was discharged on the 31st August, 1907.

(c) Excludes the temporary loan from Gwalior of Rs50,00,000

REGISTERED DEBT

No. 30.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each

	IN								
	BEARING								
	India Stock 3½ per cent	India Stock 3 per cent	India Stock 2½ per cent	India Bonds	India Deben- tures, 3¼ per cent	India Bills	East Indian Railway Debenture stock	Eastern Ben- gal Railway Debenture stock	Oudh and Rohilkhand Railway Debenture stock
	£	£	£	£	£	£	£	£	£
1895-96 . . .	63,798,467	42,151,079			5,000,000	2,000,000	1,435,650	348,666	384,700
1896-97 . . .	63,696,858	42,151,079	2,400,000		3,000,000	1,000,000	1,435,650	348,666	384,700
1897-98 . . .	63,591,107	42,151,079	5,900,000		3,000,000	6,000,000	1,435,650	348,666	384,700
1898-99 . . .	63,501,998	42,125,884	11,892,207			4,500,000	1,435,650	348,666	
1899-1900 . . .	63,379,094	42,125,884	11,892,207			4,500,000	1,435,650	348,666	
1900-01 . . .	63,247,722	45,125,884	11,892,207			5,000,000	1,435,650	348,666	
1901-02 . . .	63,110,135	47,135,384	11,892,207			4,000,000	1,435,650	348,666	
1902-03 . . .	62,968,106	48,635,384	11,892,207			3,500,000	1,435,650	348,666	
1903-04 . . .	62,817,689	50,135,384	11,892,207			2,000,000	1,435,650	348,666	
1904-05 . . .	62,661,236	52,635,384	11,892,207			500,000	1,435,650	348,666	
1905-06 . . .	62,501,097	64,724,530	11,892,207				1,435,650	348,666	
1906-07 . . .	62,333,109	66,724,530	11,892,207				1,435,650	348,666	
1907-08 . . .	69,785,487	66,724,530	11,892,207				1,435,650	348,666	
1908-09 . . .	75,143,582	66,724,530	11,892,207				1,435,650	348,666	
1909-10 . . .	84,455,524	66,724,530	11,892,207				1,435,650	348,666	
1910-11 . . .	85,511,748	66,724,530	11,892,207	4,000,000			1,435,650	348,666	
1911-12 . . .	88,276,210	66,724,530	11,892,207	3,500,000			1,435,650	348,666	
1912-13 . . .	91,276,210	66,480,596	11,806,337	3,000,000			1,435,650	348,666	
1913-14 . . .	91,211,186	66,212,384	11,806,337	2,500,000			1,435,650	348,666	
1914-15 . . .	91,137,350	66,028,171	11,689,987	2,000,000			1,435,650	348,666	

REGISTERED DEBT

year from 1895-96 to 1914-15, also the annual amount of INTEREST payable thereon—continued

ENGLAND							INTEREST PAYABLE ANNUALLY IN INDIA AND ENGLAND		
INTEREST							India	England	
South Indian Railway Deben- ture stock and Deben- tures	Great Indian Peninsula Railway Deben- ture stock and Deben- tures	Bombay, Baroda and Central India Railway Deben- tures	Madras Railway Deben- tures	Indian Midland Railway Debentures	TOTAL	NOT BEARING INTEREST	R	£	
£	£	£	£	£	£	£			
738,700					115,857,262	46,470	3,64,00,740	3,807,832	1895-96
425,000					114,841,953	41,280	3,78,43,760	3,813,208	1896-97
425,000					123,236,202	38,478	3,87,11,060	3,940,776	1897-98
425,000					124,229,405	39,200	3,91,13,340	3,882,758	1898-99
425,000					124,106,501	37,900	3,90,56,317	3,877,026	1899-1900
425,000	5,922,350				133,397,479	37,900	4,00,58,600	4,158,351	1900-01
425,000	5,922,350				134,269,392	37,698	4,03,60,615	4,213,821	1901-02
425,000	4,553,550				133,758,563	37,698	4,08,37,864	4,213,537	1902-03
425,000	3,953,550				133,098,146	37,698	4,14,90,065	4,238,273	1903-04
425,000	2,951,450				132,849,593	37,598	4,24,92,526	4,282,744	1904-05
425,000	2,701,450	2,391,300			146,419,900	37,539	4,38,10,365	4,715,233	1905-06
425,000	2,701,450	1,641,400			147,502,012	16,622	4,53,38,937	4,743,109	1906-07
425,000	2,701,450	1,141,400	2,010,100		156,464,490	16,584	4,61,66,110	5,053,632	1907-08
425,000	2,701,450	275,600	2,010,100		160,956,785	16,584	4,68,19,197	5,210,695	1908-09
425,000	2,701,450	275,600	1,830,700		170,089,327	16,584	4,76,47,428	5,530,758	1909-10
425,000	2,701,450	..	1,288,400	3,654,100	177,981,751	16,584	4,81,24,302	5,668,417	1910-11
425,000	2,701,450	..	419,700	2,746,600	178,470,013	16,584	4,87,76,458	5,705,597	1911-12
425,000	2,701,450	..	170,000	1,518,700	179,162,609	16,584	4,97,78,481	5,749,887	1912-13
425,000	2,701,450	..	..	407,500	177,048,173	16,584	5,07,80,519	5,693,919	1913-14
425,000	2,701,450	..	..	407,500	176,173,774	16,584	5,25,30,534	5,682,898	1914-15

REGISTERED DEBT

No. 31.—DETAILED STATEMENT OF INCREASE and DECREASE of REGISTERED DEBT in INDIA

	CASH BALANCES ON THE LAST DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN INDIA ON THE LAST (Incurred + ; Discharged —)						
	In India (a)	In England	5½ per cent and Stock Notes from 1882-83	5 per cent and Transfer Loan of 1879, 7s sterling per cent portion from 1878-79	4½ per cent	4 per cent	3½ per cent	3 per cent	Provincial debenture loans
	Rs	£	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1895-96 . . .	16,50,05,100	3,393,798	—330			—12,00,000	+97,04,100		—6,100
1896-97 . . .	13,87,37,520	2,832,354	—180			—12,00,000	—5,54,38,400	+10,95,48,200	+1,000
1897-98 . . .	15,98,24,480	2,534,244	—1,760			—12,00,000	+3,01,84,200	+1,75,300	—
1898-99 . . .	16,76,65,035	3,145,763	—80			—12,00,000	+1,20,42,100	+9,81,600	—
1899-1900 . . .	12,63,87,405	3,330,943	—110	—2,23,000		—12,00,000	+92,500	+600	—
1900-01 . . .	15,89,84,715	4,091,926	—			—12,00,000	+3,00,06,800	+1,500	—
1901-02 . . .	17,82,04,524	6,693,137	—100			—12,00,000	+1,00,00,500	—	—
1902-03 . . .	18,12,36,240	5,767,787	—200			—12,00,000	+1,50,06,500	+1,100	—
1903-04 . . .	17,80,43,274	7,294,782	—25			—12,00,000	+2,00,04,000	+2,000	—
1904-05 . . .	16,12,46,530	10,262,581				—12,00,000	+3,00,12,500	+800	—
1905-06 . . .	17,67,21,853	8,436,519				—12,00,000	+4,00,00,500	+1,000	—8,55,200
1906-07 . . .	15,49,23,549	5,606,812				—12,00,000	+4,50,44,900	—	—
1907-08 . . .	19,27,75,348	5,738,489				—12,00,000	+2,50,05,000	—	—
1908-09 . . .	15,35,37,400	8,463,715	—50			—12,00,000	+2,83,91,900	—97,54,800	—
1909-10 . . .	18,44,31,414	15,809,618				—12,00,000	+3,10,62,600	—70,32,000	—
1910-11 . . .	20,35,03,834	18,174,349	—6,275			—12,00,000	+2,23,79,300	—86,05,000	—
1911-12 . . .	18,41,95,331	19,463,723				—12,00,000	+2,07,18,200	—8,32,700	—
1912-13 . . .	23,93,96,967	9,789,634				—12,00,000	+3,02,11,900	—2,46,500	—
1913-14 . . .	23,41,23,799	8,157,732				—12,00,000	+3,16,49,900	—19,23,600	—
1914-15 . . .	22,16,90,009	7,913,236				—	+5,02,22,000	—2,58,500	—

(a) For cash balances at the end of each month of each year from 1895-96, see table No. 39

REGISTERED DEBT

and ENGLAND, and the CASH BALANCES on the last day of each year, from 1895-96 to 1914-15

DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN ENGLAND ON THE LAST DAY OF EACH YEAR (Incurred + ; Discharged —)									
* Not bearing interest (Registered Debt)	Net incurred + ; Net discharged—	Home Bond Debt at 3 to 5 per cent and Oudh and Rohil- khand Ry. Debenture Stock and Debentures	East India Debentures at 5, 4, 3½, and 3¼ per cent	India Stock at 5, 3½, 3, and 2½ per cent	India Bonds	South Indian Railway Debenture Stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Indian Midland and Madras Railway Debentures	Not bearing interest	Net incurred + ; Net discharged—	
Rs	Rs	£	£	£	£	£	£	£	£	£	
1,43,45,740	58,48,120	—	—	100,494	—	—	—	—	1,600	102,094	1895-96
+3,50,630	+5,32,61,250	—	2,000,000	+298,391	—	313,700	—	—	5,190	1,020,499	1896-97
38,51,930	+2,58,05,810	—	—	+3,394,249	—	—	—	—	2,802	+8,391,447	1897-98
20,09,982	+95,90,640	384,700	3,000,000	+5,877,903	—	—	—	—	+722	+993,925	1898-99
4,60,960	17,99,970	—	—	122,904	—	—	—	—	1,300	124,204	1899-1900
2,36,252	+2,85,72,048	+5,922,350	—	+2,868,628	—	—	—	—	—	+9,290,978	1900-01
2,05,625	+85,94,775	—	—	+871,913	—	—	—	—	202	+871,711	1901-02
1,80,573	+1,36,26,827	1,368,800	—	857,971	—	—	—	—	—	510,829	1902-03
1,03,600	+1,37,02,375	600,000	—	150,417	—	—	—	—	—	750,417	1903-04
78,100	+2,87,35,200	1,002,100	—	+843,547	—	—	—	—	100	158,653	1904-05
1,13,917	+3,78,32,383	250,000	—	+11,929,007	—	—	+2,391,300	—	59	+13,570,248	1905-06
1,04,863	+4,37,40,037	—	—	+1,832,012	—	—	749,900	—	20,917	+1,061,195	1906-07
60,700	+2,37,44,300	—	—	+7,452,378	—	—	500,000	+2,010,100	38	+8,962,440	1907-08
72,000	+1,73,65,550	—	—	+5,358,095	—	—	865,800	—	—	+4,492,295	1908-09
58,000	+2,27,72,600	—	—	+9,311,942	—	—	—	179,400	—	+9,132,542	1909-10
28,975	+1,25,39,050	—	—	+1,056,224	+4,000,000	—	275,600	+3,111,800	—	+7,892,424	1910-11
21,450	+1,86,64,050	—	—	+2,764,462	500,000	—	—	1,776,200	—	+488,262	1911-12
36,815	+2,87,28,585	—	—	+2,670,196	500,000	—	—	1,477,600	—	+692,596	1912-13
35,300	+2,84,91,000	—	—	333,236	500,000	—	—	1,281,200	—	2,114,436	1913-14
15,54,090	+4,84,09,410	—	—	374,399	500,000	—	—	—	—	874,399	1914-15

REGISTERED DEBT

No. 32.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA,
in each year from 1820-21 to 1914-15

	REGISTERED DEBT IN INDIA			OTHER DEBT LOANS			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Local loans	Temporary loans	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1820-21	27,19,23,380	5,54,250	27,24,77,630	20,34,960		20,34,960	5,11,350			2,94,71,370	2,99,82,720	30,44,95,310
1821-22	26,54,46,200	5,51,690	26,59,97,890	20,31,060		20,31,060	29,72,690			2,08,64,770	2,38,37,460	29,18,66,410
1822-23	24,34,58,760	5,51,690	24,40,10,450	20,35,940		20,35,940	17,21,490			2,20,43,140	2,37,64,630	26,98,11,020
1823-24	20,18,07,180	5,47,950	20,23,55,110	20,66,840		20,66,840	2,03,81,980			2,49,14,530	4,52,96,510	24,97,18,460
1824-25	21,35,97,340	5,46,350	21,41,43,690	20,80,650		20,80,650	63,08,910			2,67,78,850	3,30,87,760	24,93,12,100
1825-26	26,01,13,380	18,10,590	26,14,23,970	31,98,050		31,98,050	72,83,070			3,01,46,070	3,74,29,140	30,20,51,160
1826-27	27,82,89,800	11,00,320	27,93,90,120	29,12,420		29,12,420	33,17,850	12,04,020		3,60,92,490	4,06,14,360	32,29,16,900
1827-28	31,65,60,250	10,89,220	31,76,49,470	27,00,220		27,00,220	35,05,890	22,89,100		4,21,23,880	4,79,78,870	36,83,28,560
1828-29	32,04,00,070	10,45,070	32,14,54,140	25,72,990		25,72,990	29,29,030	32,27,020		3,51,79,760	4,13,35,810	36,53,62,940
1829-30	32,27,28,190	10,15,720	33,37,43,910	23,28,050		23,28,050	33,17,950	42,39,180		4,17,36,810	4,92,93,940	37,53,65,900
1830-31	33,03,21,390	9,75,290	32,12,96,680	22,91,770		22,91,770	51,41,740	52,96,330		4,34,13,560	5,38,51,630	38,74,40,080
1831-32	32,25,86,630	9,50,050	32,35,86,680	12,95,590		12,95,590	52,57,170	2,14,79,470		2,62,39,430	5,29,76,070	37,78,08,340
1832-33	32,31,96,890	9,42,000	32,41,38,890	15,65,140		15,65,140	70,45,120	1,99,93,930		2,69,81,980	5,40,21,030	37,97,25,060
1833-34	32,09,00,130	9,33,790	32,18,33,920	15,72,960		15,72,960	63,98,190	2,09,45,170		2,84,60,700	5,58,04,060	37,92,10,940
1834-35	33,29,56,870	8,69,570	33,38,26,440	11,90,560		11,90,560	55,25,970	2,11,92,900		16,36,680	2,83,55,550	36,33,72,550
1835-36	28,62,50,570	8,66,370	28,71,16,940	11,90,560		11,90,560	56,70,190	2,32,33,720		18,66,140	3,07,70,050	31,90,77,550
1836-37	28,98,03,690	11,72,930	29,09,76,620	11,86,040		11,86,040	60,71,810	2,48,65,610		24,06,150	3,33,43,570	32,55,06,230
1837-38	28,17,52,090	12,93,790	28,30,45,880	11,86,040		11,86,040	1,05,25,620	2,84,99,610		27,02,160	3,97,27,390	32,39,59,310
1838-39	28,04,81,990	11,95,120	28,16,77,110	13,86,040	38,27,210	50,13,250	73,83,720	2,82,18,580		13,68,190	3,69,70,490	32,36,63,850
1839-40	28,21,19,080	10,56,560	28,31,75,640	11,86,040	30,72,630	42,58,670	1,00,46,660	2,95,07,800		15,74,760	4,11,29,220	32,86,63,530
1840-41	29,37,25,550	10,39,490	29,47,65,040	2,79,180	31,49,130	34,28,310	1,16,47,040	3,11,90,230		18,87,130	4,47,24,400	34,29,17,750
1841-42	31,72,14,930	9,93,290	31,82,08,220	5,60,370	30,71,420	36,31,800	1,08,48,840	3,31,91,980		18,14,190	4,58,55,010	36,76,95,080
1842-43	34,03,51,180	9,30,950	34,12,82,130	8,41,560	28,52,450	36,94,010	76,73,290	3,39,38,780		17,86,140	4,33,98,210	38,83,74,350
1843-44	35,46,50,850	9,30,950	35,55,81,800	11,22,750	2,99,820	14,22,570	78,18,040	3,55,99,710		20,00,340	4,54,18,090	40,24,22,460
1844-45	36,33,44,270	9,19,220	36,42,63,490	13,95,860	—	13,95,860	76,90,090	3,75,09,360		20,91,920	4,72,91,370	41,29,50,720
1845-46	36,56,91,540	9,61,290	36,66,53,130	16,77,050	—	16,77,050	79,42,750	3,86,03,520		20,07,330	4,85,53,600	41,68,83,780
1846-47	39,44,30,600	9,49,560	39,53,80,160	19,58,240	—	19,58,240	83,99,530	3,91,16,630		19,41,260	4,94,57,420	44,67,95,820
1847-48	40,98,93,550	9,48,490	41,08,42,040	22,39,430	—	22,39,430	89,28,020	3,92,63,050		22,52,090	4,74,43,160	46,05,24,630
1848-49	41,63,45,860	9,23,750	41,72,69,610	25,20,610	35,48,380	60,68,990	85,92,760	3,81,79,790		23,22,780	4,90,95,330	47,24,33,930
1849-50	44,32,91,050	9,23,750	44,42,14,800	27,74,180	39,83,380	67,57,650	85,86,530	3,93,69,340		23,48,210	5,03,04,080	50,12,76,440
1850-51	45,33,58,900	9,28,650	45,42,87,550	30,55,360	37,33,000	67,88,360	85,55,050	4,07,10,150		25,85,700	5,18,50,900	51,29,26,810
1851-52	45,12,77,220	8,91,320	45,21,68,540	33,36,550	37,33,000	70,69,550	82,16,540	4,29,11,480		26,77,170	5,38,05,170	51,30,43,260
1852-53	45,76,84,370	8,69,350	45,85,54,220	36,17,740	37,33,000	73,50,740	90,71,270	4,59,77,860		30,46,200	5,80,95,330	52,40,00,260
1853-54	43,18,46,830	4,91,38,190	48,04,85,020	38,97,590	86,43,000	75,40,590	90,73,350	4,65,18,760		31,49,250	5,87,41,360	54,67,66,970
1854-55	41,98,35,540	39,42,130	42,37,97,670	39,17,600	24,77,810	63,95,410	88,98,750	4,57,23,270		30,26,350	5,76,48,370	48,78,41,450
1855-56	44,00,58,000	17,52,430	44,18,11,330	41,81,220	21,96,560	63,77,780	96,77,110	4,55,69,360		31,50,540	5,83,97,010	50,65,86,120
1856-57	45,34,64,180	15,19,140	45,49,83,320	64,99,290	21,96,560	76,95,850	1,12,66,440	4,47,31,810		35,92,080	5,95,89,830	52,22,69,000
1857-58	53,14,13,920	10,42,450	53,24,56,370	58,65,920	47,58,420	1,06,24,340	1,19,32,630	4,87,40,080		43,29,870	6,50,02,580	60,80,83,290
1858-59	58,55,13,690	10,39,250	58,65,52,940	2,42,130	55,26,690	57,68,820	1,22,67,900	4,97,42,930		75,26,880	6,95,37,800	66,18,59,560
1859-60	63,55,55,520	—91,500	63,54,64,020	1,95,68,020	35,71,590	2,31,39,610	1,33,28,990	5,29,33,110	57,04,370		7,10,66,470	72,96,70,100
1860-61	63,45,96,820	—1,38,720	63,44,58,100	1,92,32,100	5,73,190	1,98,05,290	1,36,46,060	5,45,24,020	62,36,300		7,44,06,380	72,86,69,770
1861-62	63,42,07,820	630	63,42,08,450	1,91,57,510	6,02,190	1,97,59,700	1,55,28,040	5,46,97,830	60,90,580		7,63,16,450	73,02,84,600
1862-63	68,82,79,820	—68,760	68,82,11,060	1,91,36,640	6,00,190	1,97,36,830	1,65,88,530	5,69,44,620	65,63,770		7,90,96,920	73,70,44,810
1863-64	63,42,01,220	—1,62,900	63,40,38,320	1,98,85,640	—200	1,98,85,440	1,80,72,000	5,54,84,260	64,20,800		7,99,77,060	73,39,00,820
1864-65	63,40,62,500	—3,95,660	63,36,66,840	1,98,85,940	—	1,98,85,640	1,84,83,910	5,76,64,910	61,60,900		8,23,09,720	73,58,62,200

No. 32.— REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA,
in each year from 1820-21 to 1914-15—continued

	REGISTERED DEBT IN INDIA			LOANS IN INDIA NOT INCLUDED IN REGISTERED DEBT			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Special loans	Temporary or floating debt	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1865-66	62,35,04,810	3,05,960	62,38,10,770	1,98,85,640	—	1,98,85,640	1,79,85,250	5,94,10,080	63,37,790		8,37,33,120	72,74,29,530
1866-67 (11 months)	62,94,87,420	2,96,810	62,97,84,230	1,97,56,400	—	1,97,56,400	1,89,70,020	5,96,28,660	74,03,790		8,60,02,470	73,55,43,100
1867-68	63,73,57,010	2,93,010	63,76,50,020	1,97,56,400	20,00,000	2,17,56,400	1,18,99,780	5,68,31,880	88,22,270		7,75,53,930	73,69,60,850
1868-69	63,38,19,300	2,87,610	63,41,06,910	1,97,56,400	35,00,000	2,32,56,400	1,25,89,220	4,56,80,290	1,01,12,930		6,83,82,440	72,57,45,750
1869-70	65,56,53,110	2,81,110	65,59,34,220	1,97,56,400	—	1,97,56,400	1,21,31,900	4,33,47,540	1,08,10,060		6,62,89,500	74,19,80,120
1870-71	66,67,86,060	13,10,510	66,80,96,570	1,97,56,400	—	1,97,56,400	1,14,39,110	4,42,10,640	1,16,14,250	33,31,080	7,04,95,080	75,83,48,050
1871-72	67,88,66,210	8,23,210	67,96,89,420	1,97,56,400	—	1,97,56,400	1,20,39,680	4,38,25,770	1,30,53,500	30,80,140	7,19,99,000	77,14,44,910
1872-73	66,16,84,280	28,99,410	66,45,83,690	2,06,76,450	—	2,06,76,450	1,34,69,110	4,59,21,400	1,55,03,180	27,89,170	7,76,82,860	76,29,43,000
1873-74	66,27,32,500	14,40,410	66,41,72,910	2,06,43,480	—	2,06,43,480	1,39,43,120	4,66,07,540	1,81,27,030	27,11,400	8,13,89,090	76,62,05,480
1874-75	69,75,76,790	9,22,800	69,84,99,590	2,03,00,200	—	2,03,00,200	1,52,88,200	1,67,32,530	1,82,71,130	25,84,900	5,28,76,760	77,16,76,550
1875-76	72,70,56,410	6,73,400	72,77,29,810	2,01,67,030	—	2,01,67,030	1,63,78,540	1,78,50,990	1,91,70,430	24,69,230	5,58,69,190	80,37,66,030
1876-77	71,86,59,360	5,71,900	71,92,31,260	2,01,81,610	—	2,01,81,610	1,71,42,190	1,93,84,470	1,96,88,680	23,74,560	5,85,89,900	79,80,02,770
1877-78	47,90,64,500	4,80,700	74,95,45,200	2,01,51,660	3,72,220	2,05,23,880	1,84,89,010	1,99,84,840	1,96,71,060	22,74,100	6,04,10,010	83,04,79,090
1878-79	78,79,78,560	4,10,700	78,83,89,260	2,00,90,560	—	2,00,90,560	1,97,07,510	2,09,48,590	1,96,42,290	21,62,360	6,24,60,750	87,09,40,570
1879-80	82,72,91,630	14,33,460	82,87,25,090	1,98,50,560	—	1,98,50,560	2,05,59,020	2,24,65,430	2,34,68,360	19,98,780	6,84,86,590	91,70,62,240
1880-81	85,87,71,900	8,25,560	85,95,97,460	1,98,55,310	—	1,98,55,310	2,18,86,510	2,35,78,990	3,29,05,300	35,63,690	8,19,34,490	96,13,87,260
1881-82	88,53,12,210	12,19,410	88,65,31,620	1,98,57,900	—	1,98,57,900	2,41,22,860	2,36,73,930	3,36,57,810	35,58,590	8,50,13,190	99,14,02,710
1882-83	90,60,17,150	8,70,510	90,68,87,660	1,98,70,650	—	1,98,70,650	2,59,76,580	1,63,42,350	3,74,41,380	34,83,720	8,32,44,030	101,00,02,340
1883-84	93,12,55,340	6,58,500	93,19,13,840	1,84,30,650	—	1,84,30,650	2,70,12,380	1,75,05,390	4,01,72,300	33,05,660	8,79,95,750	103,83,40,220
1884-85	93,13,24,250	5,12,350	93,18,36,600	1,83,30,220	—	1,83,30,220	2,87,76,950	1,83,44,960	4,72,15,330	30,07,100	9,74,04,340	104,75,71,160
1885-86	91,43,66,440	1,20,73,380	92,70,39,820	1,81,60,690	—	1,81,60,690	4,37,820	1,03,80,000	5,11,56,470	21,86,140	6,41,60,450	100,93,60,940
1886-87	92,60,03,720	5,32,640	92,65,36,360	1,81,58,490	—	1,81,58,490	4,19,320	1,09,51,000	5,83,64,620	21,07,830	7,18,42,770	101,65,37,620
1887-88	98,04,01,970	4,96,650	98,08,98,620	1,81,53,250	—	1,81,53,250	4,20,320	1,13,72,990	6,72,11,780	28,54,340	8,18,59,430	109,09,11,300
1888-89	100,74,84,800	13,12,620	100,87,97,420	1,81,51,040	—	1,81,51,040	4,28,830	1,18,44,580	7,66,37,620	19,92,580	9,09,03,610	111,78,52,070
1889-90	102,70,51,900	5,59,850	102,76,11,750	1,78,04,030	—	1,78,04,030	4,32,320	1,23,00,800	7,62,21,620	15,13,360	9,04,68,100	113,58,83,380
1890-91	102,69,05,350	5,60,200	102,74,65,550	1,77,95,940	—	1,77,95,940	4,19,320	1,27,40,000	8,17,57,800	16,17,810	9,65,34,930	114,17,96,420
1891-92	102,65,01,940	4,21,230	102,69,23,170	1,77,94,560	—	1,77,94,560	4,35,320	1,32,07,240	9,02,69,540	15,16,740	10,64,28,840	115,01,46,570
1892-93	102,90,08,990	3,66,530	102,93,75,520	1,77,93,680	—	1,77,93,680	4,37,320	1,36,21,750	9,94,92,930	15,22,990	11,50,74,990	116,22,44,190
1893-94	105,27,99,120	26,61,660	105,54,60,780	1,77,89,590	—	1,77,89,590	4,41,820	1,40,81,690	10,46,32,180	19,56,740	12,11,12,430	119,43,62,300
1894-95	102,07,12,860	2,30,24,540	104,37,37,400	1,70,99,350	—	1,70,99,350	4,19,320	1,45,36,250	10,70,18,280	9,38,240	12,29,12,090	118,37,48,840
1895-96	102,92,10,480	86,78,800	103,78,89,280	1,71,06,580	—	1,71,06,580	4,19,320	1,59,68,690	11,29,69,090	10,22,610	13,03,79,710	118,53,75,570
1896-97	108,21,21,100	90,29,430	109,11,50,530	1,70,98,870	—	1,70,98,870	4,45,920	1,56,38,680	11,00,85,280	10,18,160	12,71,88,040	123,54,37,440
1897-98	111,12,78,840	56,77,500	111,69,56,340	1,69,77,430	—	1,69,77,430	4,47,920	1,59,25,690	10,68,35,800	8,66,150	12,40,75,560	125,80,09,380
1898-99	112,31,02,460	36,67,518	112,67,69,978	1,69,74,761	—	1,69,74,761	4,47,919	1,62,61,129	10,94,44,862	9,07,315	12,70,61,255	127,08,05,994
1899-1900	112,17,72,450	29,74,560	112,47,47,010	1,69,70,895	—	1,69,70,895	4,47,919	1,65,54,941	11,32,66,074	9,37,549	13,12,06,483	125,29,24,388
1900-01	115,05,80,750	27,38,308	115,33,19,058	1,69,56,588	45,29,119	2,14,85,707	4,47,919	1,68,17,510	11,89,40,848	7,95,379	13,70,01,656	131,18,06,421
1901-02	115,93,81,150	25,32,683	116,19,13,830	1,69,52,645	—	1,69,52,645	4,47,919	1,71,23,922	12,60,61,809	11,16,257	14,47,49,907	132,36,16,385
1902-03	117,31,88,550	23,52,110	117,55,40,660	1,69,02,036	—	1,69,02,036	4,47,919	1,73,68,373	13,56,13,124	11,42,413	15,45,71,829	134,70,14,525
1903-04	119,19,94,525	22,48,510	119,42,43,035	1,69,01,162	50,00,000	2,19,01,162	4,47,919	1,75,60,613	14,69,75,061	11,06,498	16,60,90,091	138,22,34,288
1904-05	122,08,07,825	21,70,410	122,29,78,235	1,68,91,079	—	1,68,91,079	4,47,919	1,78,20,144	15,99,19,789	11,93,918	17,93,31,770	141,92,51,084
1905-06	125,87,54,125	20,56,493	126,08,10,618	1,68,85,620	—	1,68,85,620	4,47,919	1,79,88,636	16,83,41,759	8,48,124	18,76,26,433	146,53,22,676
1906-07	130,25,99,025	19,51,630	130,45,50,655	1,68,82,419	—	1,68,82,419	4,47,919	1,81,55,733	17,92,37,559	9,54,352	19,87,95,613	152,02,28,687
1907-08	132,64,04,025	18,90,980	132,82,94,955	1,68,76,805	—	1,68,76,805	4,47,919	1,83,01,172	18,68,29,595	7,568	20,55,86,254	155,07,53,014
1908-09	134,38,41,575	18,18,930	134,56,60,505	1,68,66,844	—	1,68,66,844	4,47,919	1,84,09,937	19,06,02,094	3,569	20,93,63,519	157,18,90,868
1909-10	136,66,72,175	17,60,930	136,84,33,105	1,68,60,944	—	1,68,60,944	4,47,919	1,84,75,394	20,21,89,847	3,814	22,11,16,074	160,64,11,623
1910-11	137,92,40,200	17,31,955	138,09,72,155	1,68,57,658	—	1,68,57,658	4,47,919	1,84,83,282	21,96,59,553	3,594	23,85,94,348	163,64,24,161
1911-12	139,79,25,700	17,10,505	139,96,36,205	1,68,53,622	—	1,68,53,622	4,47,919	1,84,25,444	24,69,49,328	3,577	26,58,26,268	168,23,16,095
1912-13	1,42,66,91,100	16,73,690	1,42,83,64,790	1,68,47,442	—	1,68,47,442	4,47,919	1,83,93,632	27,22,70,278	3,564	29,11,24,393	173,63,36,625
1913-14	1,45,52,17,400	16,38,390	1,45,68,55,790	1,68,44,246	—	1,68,44,246	4,47,919	1,83,40,297	30,53,65,349	2,40,05,749	34,81,59,314	182,18,59,350
1914-15	1,50,51,80,900	84,300	1,50,52,65,200	1,68,41,491	11,00,00,000	12,68,41,491	4,47,919	1,82,11,546	23,04,62,657	1,91,72,324	26,82,94,446	190,04,01,137

(a) Includes ₹2,40,02,520 on account of unexpended capital deposited by Railway Companies with the Secretary of state for India

REGISTERED DEBT

No. 33.—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by EUROPEANS and INDIANS
INDIA, on the 31st

	HELD BY EUROPEANS						
	Calcutta (a)	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	London	TOTAL
1895 . . .	27,73,38,200	4,81,50,900	7,05,91,400	2,31,75,100	7,00,46,650	25,30,30,630	74,23,32,880
1896 . . .	23,98,90,400	4,39,76,100	6,42,45,800	7,36,88,100	11,42,69,370	26,27,41,730	79,88,11,500
1897 . . .	23,87,17,600	5,06,74,400	9,01,32,200	2,73,70,900	11,45,23,190	22,07,29,130	79,21,47,420
1898 . . .	24,41,24,400	3,59,22,000	4,25,29,800	3,48,24,400	7,36,23,470	21,78,08,930	(b) 64,88,33,000
1899 . . .	24,39,20,900	4,17,94,300	7,13,00,300	4,29,27,900	4,45,00,490	21,04,15,530	65,90,59,420
1900 . . .	21,49,90,500	4,43,84,000	7,07,04,400	3,36,33,500	7,44,31,960	21,54,54,134	65,26,98,494
1901 . . .	27,54,08,400	4,06,65,400	8,12,93,400	7,19,53,600	4,73,11,599	20,23,95,134	71,90,27,533
1902 . . .	27,55,23,700	3,82,70,200	8,30,87,000	8,27,91,400	1,88,29,206	19,29,01,634	69,14,03,140
1903 . . .	28,95,94,200	4,14,92,300	7,77,63,000	7,96,58,300	2,78,61,099	17,12,45,434	68,76,14,333
1904 . . .	30,31,38,300	3,91,68,400	9,29,09,600	6,97,81,700	4,34,10,339	16,56,80,334	71,40,88,673
1905 . . .	27,76,97,350	3,90,18,500	9,93,27,400	8,02,40,500	5,43,10,458	16,21,03,333	71,26,97,541
1906 . . .	27,37,23,400	3,53,92,000	11,07,29,600	5,73,55,500	7,32,25,861	16,92,16,733	71,96,43,054
1907 . . .	28,46,11,500	3,73,26,550	12,65,19,300	6,10,79,300	6,93,17,888	15,33,09,133	73,21,63,671
1908 . . .	30,21,46,100	3,61,05,300	11,14,84,400	5,46,71,700	7,58,50,686	14,69,27,433	72,71,85,019
1909 . . .	31,51,24,300	3,70,92,100	10,67,89,800	5,56,16,900	8,81,89,228	15,32,26,733	75,60,39,011
1910 . . .	30,61,26,700	3,60,46,250	11,31,07,900	5,25,02,300	8,33,71,952	13,74,58,333	72,86,13,435
1911 . . .	29,22,30,200	3,67,79,650	12,85,82,300	4,33,81,000	8,14,40,945	12,12,61,033	70,36,75,128
1912 . . .	30,80,24,400	3,77,79,700	14,50,25,100	4,27,50,800	8,84,93,268	11,21,42,733	73,42,16,001
1913 . . .	31,40,86,200	3,71,38,650	11,85,87,600	5,21,82,600	6,48,57,953	10,36,85,033	69,05,38,036
1914 . . .	33,53,75,300	3,64,85,100	11,45,14,400	5,90,73,900	6,06,57,646	9,74,67,533	70,35,73,879

(a) includes Paper Currency Reserve

(b) This decrease in the holdings by Europeans and the corresponding increase in the holdings by Indians are due to the rectification of a house and erroneous classification in the Public Debt Office where, until 1897-98, notes presented for payment of interest by the Banks were treated as held by the Europeans though the owners were often Indians

respectively prepared on the basis of the INTEREST paid on each LOAN at all the TREASURIES throughout December of each year from 1895 to 1914

HELD BY INDIANS						GRAND TOTAL	
Calcutta	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	TOTAL		
4,64,63,000	1,72,71,200	5,34,30,600	14,68,21,200	3,33,52,350	29,73,38,350	1,03,96,71,230	1895
4,71,47,700	2,35,59,500	4,97,42,800	12,58,67,600	4,98,51,960	29,61,69,560	1,09,49,81,060	1896
5,33,40,800	2,34,06,800	5,49,97,300	14,06,15,700	5,29,23,740	32,52,84,340	1,11,74,31,760	1897
12,32,80,100	3,83,01,000	10,76,88,700	13,73,89,500	7,13,90,600	(b)47,80,49,900	1,12,68,82,900	1898
16,12,38,130	3,50,38,700	8,65,78,800	14,22,64,560	3,98,35,840	46,49,56,030	1,12,48,15,450	1899
15,19,35,500	3,20,87,460	9,16,48,000	12,67,22,500	7,01,25,764	47,25,19,164	1,12,52,17,658	1900
15,85,59,200	3,00,33,800	9,16,57,300	12,74,02,900	3,52,69,348	44,29,22,548	1,16,19,50,081	1901
21,01,82,400	2,66,45,600	10,03,98,300	13,08,48,700	1,60,67,268	48,41,42,268	1,17,55,45,408	1902
18,82,19,600	2,68,20,900	13,08,97,600	13,63,98,200	2,42,88,175	50,66,24,475	1,19,42,38,808	1903
19,39,42,400	2,84,44,600	11,92,05,900	13,14,80,400	3,58,13,135	50,88,86,435	1,22,29,75,108	1904
17,87,65,550	3,40,51,800	14,14,36,300	14,52,47,800	4,88,04,039	54,83,05,489	1,26,10,03,030	1905
18,01,95,200	3,26,72,350	15,66,01,500	14,54,10,500	7,11,60,886	58,60,40,436	1,30,56,83,530	1906
19,62,79,600	3,46,61,400	15,24,52,500	14,83,87,400	6,55,46,850	59,73,27,759	1,32,94,91,430	1907
20,16,57,750	3,62,38,500	17,00,17,400	13,66,75,800	7,47,39,161	61,93,23,611	1,34,65,13,630	1908
18,96,00,500	3,90,36,150	17,04,02,800	13,05,98,950	8,28,18,869	61,24,57,269	1,36,84,96,330	1909
21,71,07,300	4,00,75,150	17,57,35,900	13,38,50,800	8,56,43,445	65,24,12,595	1,38,10,26,030	1910
23,76,54,800	4,80,68,400	17,21,84,300	14,69,34,800	9,11,80,402	69,60,22,702	1,39,96,97,830	1911
24,10,29,600	5,01,53,600	16,65,97,200	14,37,04,250	9,26,64,239	69,41,48,889	1,42,83,64,890	1912
26,23,13,600	5,21,03,300	17,72,24,000	19,46,57,250	8,01,11,004	76,64,09,154	1,45,69,47,190	1913
27,31,10,600	5,43,59,400	19,05,28,800	20,90,07,350	7,62,28,261	80,32,34,411	1,50,68,08,290	1914

REGISTERED DEBT

No. 34.—AMOUNT (in rupees) of the RUPEE DEBT held in INDIA and in LONDON on the 31st March of each year from 1896 to 1915

	HELD IN		TOTAL
	India	London	
1896	78,43,46,370	25,35,07,520	1,03,78,53,890
1897	85,03,44,470	24,06,66,620	1,09,10,11,090
1898	90,17,77,030	21,50,87,030	1,11,68,64,060
1899	91,21,16,050	21,44,12,330	1,12,65,28,380
1900	91,65,46,026	20,81,88,234	1,12,47,34,260
1901	93,14,91,925	22,18,12,135	1,15,33,04,060
1902	95,82,84,249	20,36,22,034	1,16,19,06,283
1903	98,91,96,176	18,63,35,034	1,17,55,31,210
1904	1,02,28,40,476	17,13,92,234	1,19,42,32,710
1905	1,05,48,13,176	13,81,55,234	1,22,29,68,410
1906	1,09,64,21,397	16,43,82,933	1,26,08,04,330
1907	1,13,96,24,397	16,49,16,833	1,30,45,41,230
1908	1,17,59,65,397	15,23,21,733	1,32,82,87,130
1909	1,20,12,99,497	14,43,66,433	1,34,56,65,930
1910	1,21,63,04,797	15,21,19,933	1,36,84,24,730
1911	1,25,31,18,097	12,78,49,733	1,38,09,67,830
1912	1,28,23,25,497	11,73,03,533	1,39,96,29,030
1913	1,31,63,27,257	11,20,29,433	1,42,83,56,690
1914	1,35,59,74,157	10,08,74,333	1,45,68,48,490
1915	1,40,79,59,050	9,72,99,850	1,50,52,58,900

No. 35.—Proportion of the Registered Debt of India held by Europeans and Indians respectively, prepared on the basis of the Interest paid on each Loan at all the Treasuries throughout India during the year ending the 31st December 1914

REGISTERED DEBT

(58)

No. 35.—DETAILED STATEMENT—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by TREASURIES throughout INDIA during the

LOANS	EUROPEANS						
	Calcutta	Madras	Bombay	Other places in India	Total	Calcutta	Madras
IMPERIAL LOANS BEARING INTEREST							
4½ per cent Indore State Railway Loan	..	..	..	..	..	..	..
Maharaja Scindia for State Railway	..	..	..	..	..	..	..
4 per cent Gwalior Loan of 1887	..	..	..	..	..	..	..
Railway Loan from Nawab of Rampur	..	..	..	..	..	..	..
Loan of 1842-43	10,95,64,600	60,59,300	1,10,27,600	77,64,800	13,44,16,300	2,52,05,100	30,55,100
„ of 1854-55	5,63,18,700	90,40,700	2,76,71,800	1,98,66,800	11,28,98,200	5,99,97,400	66,19,400
3½ per cent „ of 1st May 1865	5,57,39,200	89,04,700	2,29,77,500	1,37,47,900	10,13,69,300	9,43,13,900	3,05,78,050
„ of 1879	37,62,500	19,86,000	27,27,300	12,65,200	97,41,000	21,16,300	71,17,400
„ of 1900-01	8,96,10,600	62,83,700	4,14,79,400	1,39,07,900	14,22,81,600	7,67,77,800	50,26,850
per cent Loan of 1896-97	2,93,79,700	42,10,500	86,30,800	25,21,300	4,47,42,300	1,56,10,100	19,62,600
IMPERIAL LOANS NOT BEARING INTEREST							
Loan of 1832-33	..	..	..	..	..	..	..
„ of 1835-36	..	..	..	..	..	..	..
„ of 1842-43	..	..	..	..	..	..	..
4 per cent „ of 1854-55	..	..	..	..	..	..	..
„ of 1st May 1865	..	..	..	..	..	..	..
Reduced Loan of 1879	..	..	..	..	..	..	..
Mysore Family Loan	..	..	..	..	..	..	..
East Indian Railway com-muted stock	..	..	..	..	..	..	..
3½ per cent Loan of 1853-54	..	..	..	..	..	..	..
„ of 1893-94	..	..	..	..	..	..	..
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST							
4 per cent Cawnpore-Farakhabad Rail-way Loan (N.-W. P.)	..	..	..	..	..	..	..
Mathra-Hattras Railway (N.-W. P.)	..	..	..	..	..	..	..
Cawnpore-Achneyra Railway	..	..	..	..	..	..	..
Cawnpore-Achneyra section of Rajputana-Malwa Railway	..	..	..	..	..	..	..
(a) 33,53,75,300	3,64,85,100	11,45,14,400	5,90,73,900	54,54,48,700	27,31,10,600	5,43,59,400	
(b) Applying the proportion of notes actually pre-sented for interest to the balance of notes not pre-sented, the relative proportion of paper held by Europeans and Indians will be				6,06,57,646	..	..	
Add amount of enfaced notes held in London				9,74,67,533	..	..	
TOTAL				70,35,73,879	..	..	

(a) includes Paper Currency Reserve

(b) Applying the proportion of notes actually pre-sented for interest to the balance of notes not pre-sented, the relative proportion of paper held by Europeans and Indians will be

Add amount of enfaced notes held in London

TOTAL

REGISTERED DEBT

EUROPEANS and INDIANS respectively, prepared on the basis of the INTEREST paid on each LOAN at all the year ended the 31st December, 1914

INDIANS			GRAND TOTAL	Total of each group of loans	Balance of principal not presented for interest	Amount held in London	Amount of Debt on 31st December 1913	LOANS
Bombay	Other places in India	Total						
..	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	..	..	1,00,00,000	IMPERIAL LOANS BEARING INTEREST Indore State Railway Loan 4½ per cent
..	1,50,00,000	1,50,00,000	1,50,00,000	3,10,00,000	..	..	1,50,00,000	Maharaja Scindia for State Railway
..	1,22,00,000	1,22,00,000	1,22,00,000		..	..	1,22,00,000	Gwalior Loan of 1887
..	47,00,000	47,00,000	47,00,000		..	..	47,00,000	Railway Loan from Nawab of Rampur
2,01,61,400	1,58,16,900	6,42,38,500	19,86,54,800	19,86,54,800	1,56,38,000	1,06,31,600	22,49,24,400	Loan of 1842-43
3,46,60,200	3,89,98,000	13,93,73,000	25,22,71,200	25,22,71,200	3,07,66,600	5,77,78,700	34,08,16,500	.. of 1854-55
4,02,24,800	5,69,34,250	22,20,51,000	32,34,20,300	32,34,20,300	3,90,58,200	1,60,95,300	37,85,73,800	.. of 1st May 1865
72,01,000	23,90,900	1,88,25,600	2,85,66,600	2,85,66,600	25,41,800	80,41,900	3,91,50,300	.. of 1879
8,49,65,600	4,59,00,100	21,26,70,350	35,49,51,950	35,49,51,950	4,08,38,950	19,12,900	39,77,03,800	.. of 1900-01
33,15,800	70,69,200	2,79,47,700	7,26,90,000	7,26,90,000	64,74,100	29,56,600	8,21,20,700	Loan of 1896-97 3 per cent
IMPERIAL LOANS NOT BEARING INTEREST								
..	..	..	..	..	1,70,667	6,933	1,77,600	Loan of 1832-33
..	..	..	..	..	1,38,600	5,000	1,41,600	.. of 1835-36
..	..	..	..	..	6,11,900	..	6,11,900	.. of 1842-43
..	..	..	..	..	3,97,000	500	3,97,500	.. of 1854-55
..	..	..	..	..	1,38,700	36,600	1,75,300	.. of 1st May 1865
..	..	..	..	..	25,800	1,500	27,300	Reduced Loan of 1879
..	..	..	..	..	8,590	..	8,590	Mysore Family Loan
..	..	..	..	..	1,000	..	1,000	East Indian Railway commuted stock
..	..	..	..	..	49,000	..	49,000	Loan of 1853-54
..	..	..	..	..	19,100	..	19,100	.. of 1893-94
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST								
..	..	..	..	..	1,700	..	1,700	Cawnpore-Farakhabad Railway Loan (N.-W. P.)
..	..	..	..	..	1,800	..	1,800	Mathra-Hattaras Railway (N.-W. P.)
..	..	..	..	..	900	..	900	Cawnpore-Achneyra Railway
..	..	..	..	..	5,500	..	5,500	Cawnpore-Achneyra section of Rajputana-Mulwa Railway
19,05,20,800	29,90,07,350	72,70,06,150	(b) 1,27,24,54,850	1,27,24,54,850	(c) 13,68,85,907	9,74,67,533	1,50,68,08,290	TOTAL
..	..	7,62,28,261	13,68,85,907	(c) Includes Rs61,49,800 of 3½ % Loan of 1854-55 notes with coupons attached, payable to bearer				
..	..	..	9,74,67,533					
..	..	80,32,34,411	1,50,68,08,290					

REGISTERED DEBT

No. 36.—LOANS (in sterling) raised in ENGLAND, and OUTSTANDING on the 31st MARCH 1915

	DESCRIPTION OF LOAN	Rate of Interest	Total amount of Interest payable in the half-year ended 31st March 1915
	BEARING INTEREST		£
1	Indian Midland Railway Debentures	3½ per cent	7,131§
2	India Bonds	3½ „	43,750
3	India Bills	„	151,219
4	East Indian Railway Debenture Stock	4½ per cent	32,302
5	Eastern Bengal Railway Debenture Stock	4 „	6,973
6	South Indian Railway Debenture Stock	4½ „	9,562
7	Great Indian Peninsula Railway Debenture Stock	4 „	54,029
8	India 2½ per cent Stock	2½ „	146,125
9	India 3½ per cent Stock	3½ „	1,596,196
10	India 3 per cent Stock	3 „	991,211
			£ 3,038,498
	NOT BEARING INTEREST		
11	India 5 per cent Stock	—	—
12	India 4 per cent Stock	—	—

India debt created and issued under the East India Loans (Railway and Irrigation) Act, 1910, to the 31st March 1915

Debt incurred.		Proceeds.
£ s. d. 1,689,695 3 6	Balance of the issue of £3,500,000 India 3½ per cent Stock in March 1911, brought to account in the year 1911-12: Portion of £3,000,000 India 3½ per cent Stock issued in April 1912 to provide for State Railway Construction and for granting advances to Railway Companies. India Sterling Bills issued to provide funds for capital expenditure on Railways in India . Portion of 5,000,000, India Sterling Bills issued in November 1914 to provide funds for capital expenditure on Railways in India.	£ s. d. 1,600,432 4 4
1,908,667 15 8		1,748,933 15 9
2,000,000 0 0		2,000,000 0 0
1,250,000 0 0		1,250,000 0 0
£6,848,362 19 2		£6,599,366 0 1

§ The liability for these debentures is included in this statement for convenience only

† India Bills issued during the half-year ended 31st March 1915 to provide funds for capital expenditure on Railways and other purposes

Amount issued	Date of Bills	Period	Date when Bills are payable	PRICES AT WHICH ALLOTTED		Average rate of interest per annum
				Highest	Lowest	
£ 2,500,000	16th November 1914	6 months	16th May 1915	£ s. d. 98 2 10½	£ s. d. 98 1 9¾	£ s. d. 3 16 5·67
2,500,000	„ „ „	12 „	16th November 1915	96 0 0	95 15 0	4 3 3·15

REGISTERED DEBT

DATE OF TERMINATION OF LOAN		Amount of Debt outstanding on 1st October 1914	Amount of Debt incurred during the half-year ended 31st March 1915	Money raised during the half-year ended 31st March 1915	Amount of Debt paid off or discharged during the half-year ended 31st March 1915	Amount of Debt outstanding on 31st March 1915
		£	£	£	£	£
1	30th June 1915	407,500	—	—	—	407,500
2	One-eighth part of £4,000,000 to be redeemed at par on the 12th October in each of the eight years from 1911 to 1918 both inclusive, the bonds to be redeemed in each year being determined by lot and paid off.	2,500,000	—	—	500,000	2,000,000
3	.....	2,000,000	5,000,000†	48,48,781	—	7,000,000
4	.....	1,435,650	—	—	—	1,435,650
5	.....	348,666	—	—	—	348,666
6	.....	425,000	—	—	—	425,000
7	.....	2,701,450	—	—	—	2,701,450
8	Redeemable on or after 5th October 1926, upon one year's notice	11,689,987	—	—	—	11,689,987
9	Redeemable on or after 5th January 1931, upon one year's notice	91,211,186	—	—	{ 57,375* }	91,137,850
10	Redeemable on or after 5th October 1948, upon one year's notice	66,133,292	—	—	{ 16,461† }	66,028,171
					{ 75,286* }	
					{ 29,835† }	
TOTAL DEBT IN ENGLAND BEARING INTEREST		178,862,731	5,000,000	—	678,957	183,173,774
11	5th July 1880	9,305	—	—	—	9,305
12	10th October 1888	7,279	—	—	—	7,279
TOTAL DEBT IN ENGLAND not bearing interest		16,584	—	—	—	16,584
TOTAL DEBT IN ENGLAND		178,869,315	5,000,000	—	678,957	183,190,358

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., c. 206, and section 2 (a) of Act 44 and 45 Vict., c. 53, and the application thereof

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL
	£328,462-1-2, East Indian Railway Annuity	£64,350, East Indian Railway 4½ per cent Debenture Stock	£22,311-10-6, Eastern Bengal Railway Annuity	£62,642, Eastern Bengal Railway 4 per cent Debenture Stock	£200,467-10-5, Sind, Punjab, and Delhi Railway Annuity	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India Debt created and issued under Acts 42 and 43 Vict., c. 43, 44 and 45 Vict., c. 53, and 48 and 49 Vict., c. 25, in redemption of liabilities charged on the revenues of India:						
India 4 per cent Stock	5,115,938 15 —	—	—	—	—	5,115,938 15 —
India 4 per cent Rupee Debt, Rs. 1,06,750, at 1s. 4d. the rupee	7,116 13 4	—	—	—	—	7,116 13 4
India 3½ per cent Stock	2,235,168 11 8	48,168 — —	541,054 7 4	97,005 7 1	4,911,621 6 1	7,808,017 12 2
India 3 per cent Stock	215,242 15 2	32,597 6 —	—	708 — —	—	247,849 15 2
India Debt created and issued	7,573,466 15 2	80,765 6 —	541,054 7 4	67,713 7 1	4,911,621 6 1	13,174,621 1 8
India Debt purchased and cancelled to 30th September, 1914:—						
India 4, 3½, 3 and 2½ per cent Stocks	2,324,651 10 9	11,976 11 2	152,573 4 4	7,873 18 7	1,314,624 8 3	3,811,699 18 1
* India Debt purchased and cancelled during the half-year ended 31st March 1915:						
India 3½ and 3 per cent Stock purchased with £35,420 2s. 2d., being the difference between the sums retained by the Secretary of State during the half-year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	27,235 15 0	163 4 1	2,294 0 7	84 9 9	17,290 14 10	India 3½ per cent Stock £57,375 4 3
India 3½ and 3 per cent Stock purchased with £65,364 16s. 3d., being interest on the amounts standing to the credit of the funds	52,329 5 0	269 7 11	3,430 4 11	176 7 10	29,387 17 6	India 3 per cent Stock 75,286 3 2
India Debt purchased and cancelled	2,404,216 10 9	12,409 3 2	158,297 9 10	8,134 16 2	1,361,308 0 7	3,944,361 0 6
Balance of India Debt issued as above, outstanding on 31st March 1915:—						
India 3½ per cent Stock (a)	£ 9,661,445 6 5					
India 3 per cent Stock (b)—288,036	15 1					
India 3½ per cent (formerly 4 per cent) Rupee Debt	7,116 13 4					
India 2½ per cent Stock (c)—150,266	3 6					
	5,169,250 4 5	68,356 2 10	382,756 17 6	59,578 10 11	3,550,318 5 6	9,280,260 1 2

† Stock purchased and cancelled in respect of the "Discount Sinking Funds," by the application of the undermentioned sums towards the redemption of debt incurred in excess of money raised thereby, viz:—

Money.		Stock.	
£	s. d.	£	s. d.
21,201	6 3	29,834	6 10
13,566	3 6	16,461	8 8
34,767	9 9		

(a) India 3½ per cent Stock having been substituted for the balance of India 4 per cent stock
 (b) India 3 per cent Stock having been purchased and cancelled instead of India 3½ per cent stock
 (c) India 2½ per cent Stock having been purchased and cancelled instead of India 3½ or 3 per cent stock

No. 37.—AMOUNT of each RUPEE LOAN (in rupees) held in INDIA and LONDON on the 31st March 1915

	When raised	When terminable	HELD IN			Total amount of loan	Total amount of interest	Dates when interest is payable
			India		London			
<i>Imperial Loans bearing interest</i>								
4½ per cent Indore State Railway Loan	1870-77	After 101 years		1,00,00,000		1,00,00,000	4,50,000	June 5 and Dec. 5
4 per cent Maharaja Scindia for State Railway	..	Perpetual	1,50,00,000			1,50,00,000	6,00,000	Apr. 1 and Oct. 1
" " Gwalior Loan of 1887	1887	By instalments of 12 lakhs	1,22,00,000			1,22,00,000	4,88,000	"
" " Railway Loan from Nawab of Rampur	1892-93	One year's notice from or after Dec. 1917	47,00,000			47,00,000	1,88,000	
				3,19,00,000		3,19,00,000		
3¼ per cent Loan of 1842-43	Feb. 1, 1843	Three months' notice	21,39,25,900		1,06,09,400	22,45,35,300		Feb. 1 and Aug. 1
" " " of 1854-55	June 30, 1854		28,43,44,700		5,77,79,500	34,21,24,200		June 30 and Dec. 31
" " " of 1865	May 1, 1865		36,23,94,000		1,60,18,700	37,84,12,700		May 1 and Nov. 1
" " " of 1879	Jan. 16, 1879		3,10,41,900		80,37,900	3,90,79,800		Jan. 16 and July 16
" " " of 1900-01	June 30, 1900	Sep. 30, 1920	39,51,82,650		18,86,750	39,70,69,400		June 30 and Dec. 31
				1,28,68,89,150		9,43,32,250	1,38,12,21,400	4,83,42,749
3 " " of 1896-97	June 30, 1896	Dec. 31, 1916		7,90,91,900		29,67,600	8,20,59,500	24,61,785
<i>Imperial Loans not bearing interest</i>								
3½ per cent Loan of 1853-54	Feb. 28, 1854	Jan. 30, 1897	49,000		..		49,000	Feb. 28 and Aug. 31
" " " of 1893-94	June 30, 1893	"	19,100		..		19,100	June 30 and Dec. 31
				68,100		..	68,100	
<i>Provincial Debenture Loans not bearing interest</i>								
4 per cent Cawnpore-Farukhabad Railway	Jan. 1, 1880	Oct. 1, 1895	1,700				1,700	Jan. 1 and July 1
" " Muttra-Hathras Light Railway	Apr. 1, 1881	June 30, 1905	1,800				1,800	Apr. 1
" " Cawnpore-Achneyra Railway	July 1, 1885	Mar. 31, 1905	900				900	Jan. 1 and July 1
" " Cawnpore-Achneyra Section of the Rajputana Malwa-Railway	Jan. 1, 1888	"	5,500				5,500	Jan. 1 and July 1
				9,900		..	9,900	
TOTAL				1,40,79,59,050		9,72,99,850	1,50,52,58,900	5,25,30,534

N.B.—The figures in the column "Total amount of loan" have been taken from the registers of the Public Debt Office and do not correspond exactly with those in the Government books

No. 38.—AMOUNT of INTEREST (in rupees) due on the PUBLIC DEBT of INDIA in each month of the year 1914-15

MONTHS	INDIA			LONDON
	Amount of half-yearly interest due in each month	MONTHLY AVERAGE AMOUNT OF INTEREST DUE	TOTAL	Total amount of half-yearly interest due in each month
		On treasury notes		
1914 April		1,541	1,541	..
May	62,71,170	1,541	62,72,711	2,90,692
June	1,22,12,934	1,541	1,22,14,475	10,97,499
July	5,53,647	1,541	5,55,188	1,42,221
August	37,52,441	1,541	37,53,982	1,88,090
September	..	1,541	1,541	..
October	..	1,541	1,541	..
November	63,17,313	1,541	63,18,854	2,82,334
December	1,30,66,964	1,541	1,30,68,505	10,88,952
1915 January	5,44,257	1,541	5,45,798	1,40,821
February	37,43,556	1,541	37,45,097	1,86,053
March	..	1,541	1,541	..
TOTAL	4,64,62,282	18,492	4,64,80,774	34,16,662

REGISTERED DEBT

No. 39.—CASH BALANCES in the PUBLIC TREASURIES and in the PRESIDENCY BANKS and their BRANCHES on the last day of each month in each year from 1895-96 to 1914-15

	April	May	June	July	August	September	October	November	December	January	February	March	Adjusted balance for last month of the official year
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1895-96	20,47,70	20,05,99	21,20,27	19,14,02	16,82,40	13,75,17	11,28,03	10,76,68	10,66,92	13,87,21	14,70,54	16,49,67	16,50,05
1896-97	15,05,43	14,95,31	14,53,57	15,63,62	14,21,10	12,56,95	9,79,67	7,45,38	9,62,07	11,94,96	11,86,53	13,87,39	13,87,38
1897-98	12,41,32	11,80,04	11,18,47	9,25,30	8,50,43	7,62,00	8,07,93	8,07,64	9,97,10	12,94,64	14,14,85	15,98,27	15,98,24
1898-99	13,72,41	12,80,65	15,18,84	14,97,82	14,37,06	13,99,72	11,84,32	11,27,29	11,52,42	14,19,48	14,22,50	16,76,77	16,76,65
1899-1900	15,63,04	16,54,09	18,22,35	16,83,48	15,17,83	13,13,85	9,79,94	8,82,71	8,76,67	10,52,29	11,08,42	12,68,83	12,68,87
1900-01	11,83,99	12,74,11	13,12,56	14,21,25	11,17,08	9,77,40	9,20,25	8,79,39	10,04,43	13,91,23	13,23,97	15,90,70	15,89,85
1901-02	14,98,18	15,51,75	17,68,87	17,01,87	16,43,74	16,17,62	14,44,63	11,62,82	10,39,91	13,71,37	13,50,10	17,87,81	17,82,05
1902-03	16,16,97	16,27,55	18,26,26	18,09,38	16,92,96	15,18,86	13,78,58	13,34,01	12,32,21	14,53,10	16,51,48	18,12,36	18,12,36
1903-04	26,08,35	17,04,39	18,25,43	18,67,23	15,85,75	14,04,47	11,67,06	11,82,89	11,37,52	13,80,67	14,84,25	17,80,43	17,80,43
1904-05	15,45,98	15,77,89	17,87,02	20,65,32	19,14,33	17,94,45	15,91,26	13,82,89	11,29,08	12,54,05	13,86,32	16,12,18	16,12,47
1905-06	14,48,97	15,64,60	17,57,11	15,79,55	19,74,96	16,99,29	12,54,01	10,29,25	11,23,36	14,74,36	16,91,25	17,67,56	17,67,22
1906-07	16,55,05	15,85,36	17,59,24	17,18,20	17,89,23	14,36,63	12,43,42	11,84,47	10,45,53	12,94,58	13,96,20	15,48,18	15,49,24
1907-08	12,20,34	14,76,56	15,72,60	17,14,20	16,85,82	19,11,48	17,82,07	14,49,33	11,84,18	13,63,05	15,77,87	19,23,14	19,27,76
1908-09	19,81,92	18,33,79	17,44,19	19,53,61	15,49,90	12,11,86	11,09,55	9,88,22	9,32,99	11,27,39	12,74,79	15,35,32	15,35,37
1909-10	11,37,41	13,07,06	14,06,54	13,60,86	12,07,10	11,83,12	9,92,25	10,04,83	10,15,84	13,67,74	15,62,33	18,44,42	18,44,31
1910-11	15,77,73	17,54,43	20,14,90	21,41,82	19,63,43	18,65,85	16,12,66	14,65,40	13,17,85	15,00,99	17,16,63	20,36,19	20,35,04
1911-12	19,13,96	18,97,77	21,23,13	22,65,64	20,30,55	17,72,33	16,22,19	15,56,40	14,61,10	15,17,96	15,78,79	18,43,96	18,41,95
1912-13	16,93,94	18,55,27	22,00,96	24,57,61	25,67,78	26,13,54	22,50,92	24,14,14	21,99,40	24,78,85	26,00,39	28,94,44	28,93,97
1913-14	25,92,29	25,41,58	27,82,03	32,20,70	30,60,39	26,71,30	21,90,44	21,58,43	18,17,87	20,85,19	21,71,11	22,84,98	23,41,24
1914-15	21,47,05	22,13,22	24,74,03	29,93,24	21,89,41	15,22,57	13,85,79	13,55,04	14,50,50	18,97,48	19,99,32	22,17,29	22,16,90

No. 40.—AMOUNT in the RESERVE TREASURIES of the GOVERNMENT of INDIA on the last day of each month in each year from 1895-96 to 1914-15

	April	May	June	July	August	September	October	November	December	January	February	March
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1895-96	6,99,74	7,00,89	7,38,15	5,98,26	4,25,32	1,96,74	79,23	1,12,98	87,23	1,40,94	1,87,88	2,17,51
1896-97	2,24,39	2,83,27	1,86,34	3,76,92	2,96,06	2,35,26	87,12	1,05,37	1,92,46	1,55,32	92,92	94,98
1897-98	1,51,54	1,58,64	60,46	65,21	63,07	1,14,59	1,37,49	81,67	1,60,56	2,38,65	3,41,00	3,15,62
1898-99	2,36,20	1,64,66	3,18,60	2,93,06	2,11,79	2,02,98	1,68,16	1,35,87	1,35,87	1,97,72	1,98,21	3,16,02
1899-1900	3,48,88	4,08,88	4,53,56	4,14,59	3,62,57	2,76,96	1,59,35	1,15,55	60,18	1,37,46	1,46,44	1,73,70
1900-01	1,89,88	2,49,21	2,19,10	4,13,25	1,61,45	1,56,27	86,36	1,24,52	2,06,88	3,60,95	2,61,60	3,86,72
1901-02	4,99,32	4,17,50	5,05,37	4,98,64	5,78,62	5,96,39	5,80,08	3,23,89	1,25,33	2,60,21	2,14,64	5,25,25
1902-03	4,83,17	5,30,27	5,78,19	5,85,20	5,34,43	4,33,04	3,34,48	2,88,52	2,05,53	2,01,31	3,42,62	4,54,43
1903-04	3,71,57	5,07,41	5,44,44	5,58,00	4,00,92	3,04,74	2,61,38	2,03,28	1,80,88	2,85,84	3,14,38	4,53,59
1904-05	2,91,27	3,01,21	4,14,59	6,80,08	6,32,39	5,67,82	5,83,55	4,13,67	1,50,67	1,40,71	2,02,69	2,87,41
1905-06	2,17,85	3,10,03	4,13,55	2,88,21	7,57,58	5,67,02	2,41,48	1,46,59	2,37,75	3,30,93	3,94,93	4,09,82
1906-07	4,29,50	4,12,40	5,79,70	5,26,26	6,31,52	3,64,56	2,97,73	2,79,95	1,60,07	1,78,51	2,03,36	3,31,10
1907-08	2,77,94	3,70,95	4,64,04	5,17,82	5,99,08	8,40,37	7,22,63	4,39,00	3,20,44	3,07,67	3,44,22	5,96,59
1908-09	6,99,35	6,86,58	5,79,57	7,41,47	4,68,23	2,31,29	1,64,38	1,23,22	75,92	1,57,57	1,52,01	4,39,83
1909-10	1,01,65	2,47,78	3,81,09	2,21,59	2,75,24	2,40,43	1,48,26	1,56,62	1,73,71	2,44,84	2,99,79	5,32,38
1910-11	4,21,66	5,86,35	8,40,25	9,48,60	8,50,66	7,18,37	4,63,13	3,88,51	2,81,60	3,88,58	4,51,65	6,53,15
1911-12	6,26,55	6,83,22	8,18,14	9,61,99	7,84,46	5,68,73	3,91,55	3,49,52	3,23,48	3,10,81	2,86,72	5,13,90
1912-13	4,56,89	6,63,78	9,46,33	10,95,90	13,85,70	14,48,64	11,66,89	12,83,21	10,61,80	10,83,88	9,90,26	12,68,38
1913-14	11,86,05	12,20,17	13,31,51	15,97,93	15,53,24	11,78,27	7,60,95	7,71,98	5,26,12	4,88,37	5,43,73	7,39,90
1914-15	6,15,32	7,71,33	9,10,78	9,17,55	3,85,11	1,73,65	1,98,19	1,61,95	2,15,35	3,98,35	3,40,27	5,98,02

NOTE.—These amounts are included in the Cash Balances entered in Table No. 39

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON

[FOR TABLES SEE PAGES 66 TO 68]

The amount of Government promissory notes enfaced for payment of interest in London, the amount re-transferred from London to India, and the net amount outstanding monthly in London have been as follow :—

	ENFACED	RE-TRANSFERRED	OUTSTANDING
	₹	₹	₹
Average of five years 1860-1864 . . .	1,37,33,540	85,04,740	7,25,60,893
" " 1865-1869 . . .	2,49,84,496	1,48,20,854	13,02,76,567
" " 1870-1874 . . .	3,37,49,474	3,78,59,112	14,72,35,672
" " 1875-1879 . . .	3,62,96,804	2,62,72,336	14,54,17,528
" " 1880-1884 . . .	2,85,78,566	2,50,93,594	20,41,95,110
" " 1885-1889 . . .	2,31,07,148	2,09,94,196	20,38,16,555
" " 1890-1894 . . .	5,09,56,694	4,83,68,398	25,16,71,362
" " 1895-1899 . . .	3,48,50,600	3,90,42,164	23,27,80,995
" " 1900-1904 . . .	1,81,70,960	2,71,18,000	19,55,40,718
" " 1905-1909 . . .	1,42,18,860	1,67,09,620	15,87,62,568
For the year 1910 . . .	1,33,42,300	2,91,10,700	14,43,14,833
" " 1911 . . .	35,10,200	1,97,07,500	12,58,92,850
" " 1912 . . .	65,73,300	1,56,91,600	11,44,13,725
" " 1913 . . .	34,54,100	1,19,11,800	10,77,64,766
" " 1914 . . .	40,73,800	1,02,91,300	9,90,72,625

Until 1866 the average amount outstanding annually varied between 6·4 and 7·9 crores of rupees, but in that year it rose suddenly to 11·9 crores and reached 16·9 crores in 1870. From 1871 it again declined and until 1878 it stood between 13 and 14·8 crores of rupees. There was then a rapid increase to 16·9 crores in 1879 and 19·2 crores in 1880. Then followed a slower rate of increase attended with fluctuations, which were dependent on fluctuations in the price of silver and in the conditions of the money market, Government promissory notes having become a regular form of remittance and re-transfer by the exchange banks. The amount outstanding rose to 21·2 crores in 1882 and declined again to about 19·2 in 1887, rising again in 1889 to 21·8 crores. Then followed another period of very rapid increase, largely induced by speculative influences. In 1891, 1892, and again in 1896 the average amount outstanding was over 26 crores. In the following year it fell to 23 crores and from 1898 to 1902 it fluctuated between 20 and 21 crores. Since that year there has been more or less a steady decline. From 18 crores in 1903 it receded in 1908 to 14·9 crores. It slightly recovered and rose to nearly 15½ crores in 1909, but again fell to 14·4 crores in 1910: there has been a gradual decline since and in 1914 the figure receded to 10 crores, this being the lowest figure touched since 1865.

No. 41 —Amount of Government Promissory Notes Enfaced for
payment of Interest in London at the end of each
month from 1895 to 1914

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON

No. 41.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES ENFACED for PAYMENT OF INTEREST in LONDON at the end of each month from 1895 to 1914

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1895 . . .	38,10,300	74,07,800	48,78,100	64,27,700	73,68,300	13,86,200	32,91,100	15,04,500	22,70,900	48,36,800	37,85,300	38,99,500	5,08,66,200
1896 . . .	17,52,400	44,99,700	52,63,200	40,09,800	41,61,100	43,75,200	19,66,300	33,64,400	28,21,400	26,58,700	26,22,100	26,70,500	4,01,64,800
1897 . . .	37,13,700	12,86,100	9,76,600	3,72,800	7,45,600	7,42,500	5,81,100	8,12,200	39,37,500	34,43,800	10,26,400	38,18,100	2,14,56,400
1898 . . .	5,57,900	24,53,600	15,02,800	29,63,900	17,77,100	43,47,200	13,12,500	23,94,100	55,27,700	31,84,000	3,87,400	9,03,300	2,73,11,500
1899 . . .	27,24,500	25,72,700	8,80,400	28,29,000	37,67,900	17,66,000	5,31,600	19,93,300	98,99,400	51,43,600	22,34,400	6,11,300	3,44,54,100
1900 . . .	56,49,700	16,96,100	33,50,100	7,11,400	22,72,700	34,17,800	73,66,400	31,98,000	48,48,400	42,76,100	16,43,300	57,98,000	4,42,31,000
1901 . . .	47,72,600	13,01,400	37,28,600	22,05,800	12,41,100	15,44,300	14,15,500	2,01,800	4,28,400	9,22,900	8,33,000	4,64,000	1,90,59,400
1902 . . .	27,03,800	3,28,200	10,61,200	8,24,900	20,15,800	3,86,200	19,33,000	12,03,500	10,33,900	3,63,700	5,67,800	2,26,700	1,26,56,600
1903 . . .	10,82,800	7,55,800	5,56,100	2,63,600	2,18,000	2,06,000	10,48,200	8,89,800	6,33,500	3,45,800	2,73,900	5,42,700	68,66,200
1904 . . .	4,58,100	20,26,100	3,33,300	2,17,300	11,23,000	7,33,500	3,03,600	3,88,600	3,80,100	17,61,500	1,83,500	1,28,000	80,41,600
1905 . . .	16,77,500	11,81,200	35,21,600	16,18,100	7,51,500	2,66,900	1,73,500	5,44,600	3,12,700	1,61,200	1,97,900	6,16,900	1,09,63,600
1906 . . .	31,91,000	8,54,400	17,00,800	5,45,200	14,35,500	17,02,800	6,66,000	23,60,200	3,15,600	13,90,400	1,00,000	57,71,900	2,00,34,000
1907 . . .	3,42,300	3,88,500	5,34,900	17,14,900	6,77,800	61,900	94,500	3,67,300	2,17,100	2,03,800	16,34,500	34,000	65,71,500
1908 . . .	2,83,400	1,99,400	1,99,400	9,35,800	9,88,800	7,36,000	3,45,200	2,88,300	4,21,900	3,56,000	2,29,300	13,81,900	68,66,000
1909 . . .	3,37,000	8,61,700	2,96,800	39,20,400	76,21,200	33,50,900	8,61,500	13,70,500	4,76,100	67,71,100	1,51,500	7,40,500	2,66,59,200
1910 . . .	7,99,100	17,49,000	9,59,200	1,05,300	3,93,100	1,73,700	71,80,700	3,59,100	2,66,800	1,25,700	2,35,800	9,94,800	1,33,42,300
1911 . . .	7,22,700	5,58,600	3,28,000	3,97,500	2,01,600	2,95,500	1,97,900	2,36,300	2,17,600	1,02,900	1,73,600	78,000	35,10,200
1912 . . .	3,58,700	2,03,200	7,42,400	3,39,700	16,500	6,500	5,43,800	20,83,000	2,10,500	10,39,300	9,63,700	56,000	65,73,300
1913 . . .	86,400	5,90,100	7,93,900	1,43,500	1,61,600	1,12,900	52,060	2,62,100	2,90,800	1,10,500	1,15,500	7,34,800	34,54,100
1914 . . .	3,33,100	21,65,400	4,17,500	2,64,600	31,800	68,200	56,900	3,65,900	2,82,500	34,300	52,100	1,500	40,73,800

* Compiled from figures supplied by the Bank of Bengal.

No. 42.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES RE-TRANSFERRED to the INDIA REGISTER at the end of each month from 1895 to 1914

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1895 . . .	53,93,360	46,31,030	11,78,260	8,53,840	15,53,100	18,23,900	32,40,440	13,68,900	18,05,600	11,22,900	11,08,100	50,63,700	2,92,08,930
1896 . . .	24,27,500	62,93,700	23,11,900	5,84,600	12,59,300	8,93,200	13,06,800	27,02,800	17,56,100	16,44,200	25,37,700	67,16,000	3,04,53,700
1897 . . .	1,30,75,400	70,53,900	79,22,200	49,13,700	26,13,100	28,73,300	75,08,600	55,40,700	40,47,400	30,61,600	22,87,200	25,72,200	6,34,69,000
1898 . . .	24,22,000	40,24,200	37,10,200	23,12,000	32,28,300	26,66,000	23,42,800	33,32,800	15,86,800	11,27,400	9,91,900	19,77,100	3,02,31,690
1899 . . .	49,84,700	15,00,000	30,89,500	34,30,000	38,76,700	37,36,700	74,00,900	38,10,100	53,32,000	16,46,400	11,09,600	18,81,500	4,18,47,500
1900 . . .	39,79,600	59,89,900	29,58,700	4,13,300	16,74,200	31,56,000	11,64,700	3,21,600	7,62,800	80,77,300	49,67,100	37,47,800	3,71,54,000
1901 . . .	22,77,400	24,90,600	7,15,000	5,57,500	1,02,75,600	8,58,900	33,27,900	25,56,900	59,73,500	30,70,400	12,17,000	6,36,100	3,41,56,800
1902 . . .	10,16,500	12,21,500	6,31,800	15,54,400	20,16,300	30,40,700	15,39,500	20,16,700	15,62,200	21,69,000	14,30,500	40,11,500	2,21,50,100
1903 . . .	9,15,600	19,67,200	60,78,500	4,88,200	7,93,300	9,27,600	30,22,500	28,28,900	33,06,300	37,47,000	25,30,000	19,09,300	2,35,22,400
1904 . . .	12,03,000	7,13,400	7,59,300	13,20,700	12,83,000	16,60,100	8,30,300	9,95,700	13,24,000	14,70,300	10,40,100	10,06,800	1,56,06,700
1905 . . .	16,71,800	17,70,200	4,63,400	95,000	3,21,001	12,05,700	6,09,700	1,89,500	62,49,000	8,04,500	7,23,100	14,37,100	1,45,40,601
1906 . . .	5,29,100	14,56,100	14,81,400	6,44,000	15,29,100	13,58,400	21,28,600	8,40,500	4,47,700	2,50,000	12,09,000	10,52,000	1,29,20,900
1907 . . .	25,19,100	4,67,400	25,79,100	22,01,700	17,57,500	14,10,000	25,86,000	34,12,400	12,25,600	18,30,200	11,86,800	13,03,300	2,24,79,000
1908 . . .	9,08,900	5,22,400	2,38,300	2,89,000	29,95,000	19,87,900	11,98,300	21,39,300	14,57,600	4,50,300	3,25,000	3,35,700	1,32,47,700
1909 . . .	9,68,100	20,17,600	10,70,800	1,71,500	12,03,000	15,34,900	10,80,600	6,09,700	10,73,200	22,91,900	34,62,400	48,76,200	2,62,59,900
1910 . . .	26,82,000	11,10,600	8,21,500	14,94,300	25,86,000	93,86,900	23,82,500	25,43,000	32,18,400	8,18,100	15,95,900	4,71,500	2,91,10,700
1911 . . .	22,55,000	13,90,900	75,72,000	14,36,800	10,81,200	5,11,030	24,75,500	6,89,000	8,94,800	5,19,300	5,60,000	3,22,000	1,97,07,500
1912 . . .	20,24,400	18,47,000	18,95,400	10,95,700	17,63,700	30,87,530	7,49,900	4,49,600	5,00,500	12,03,300	9,86,100	5,88,500	1,56,91,600
1913 . . .	8,50,800	3,25,700	4,04,200	10,18,000	16,42,700	21,81,700	9,55,500	10,53,500	10,27,700	7,57,900	9,41,200	7,49,900	1,19,11,800
1914 . . .	15,58,500	31,79,300	9,88,900	15,29,300	6,47,000	5,59,700	5,29,300	6,21,300	1,36,000	28,500	1,13,000	4,00,000	1,02,91,300

ENFACED SECURITIES.

No. 43—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES OUTSTANDING in the LONDON REGISTER at the end of each month from 1895 to 1914,

	January	February	March	April	May	June	July	August	September	October	November	December	Average
1895	22,97,85,300	23,25,62,070	23,62,61,910	24,18,35,770	24,76,50,670	24,72,12,970	24,72,63,630	24,73,99,230	24,78,64,530	25,15,78,430	25,41,94,830	25,30,30,630	24,47,19,90
1896	25,23,55,220	25,05,56,220	25,35,07,520	25,69,32,720	25,98,34,520	26,33,10,520	26,39,76,020	26,46,37,620	16,57,02,320	26,67,16,820	26,67,81,220	26,27,41,720	26,05,88,20
1897	25,33,80,020	24,76,12,220	24,04,66,620	23,61,25,720	23,42,58,220	23,21,27,720	22,52,00,220	22,04,71,720	22,03,61,820	22,07,44,020	21,94,83,220	22,07,29,120	23,09,30,05
1898	21,88,65,020	21,72,94,420	21,56,87,020	21,57,38,620	21,42,87,630	21,59,68,830	21,44,38,430	21,34,99,730	21,74,30,630	21,94,87,230	21,88,82,730	21,78,08,930	21,65,65,79
1899	21,55,48,730	21,66,21,430	21,44,12,330	21,37,61,330	21,36,52,530	21,16,81,830	20,48,12,530	20,29,95,730	20,70,63,130	21,05,60,330	21,16,55,730	21,04,15,530	21,11,00,930
1900	21,20,85,630	20,77,91,830	20,81,88,230	20,84,80,330	20,90,78,830	20,93,40,630	21,55,42,330	21,84,18,730	22,25,04,330	21,87,03,130	21,54,42,330	21,74,92,530	21,35,89,07
1901	21,99,87,734	21,87,98,534	22,18,12,134	22,34,60,434	21,44,25,934	21,51,11,334	21,29,98,934	21,06,43,834	20,50,98,734	20,29,51,234	20,25,67,234	20,23,95,134	21,25,20,93
1902	20,40,85,434	20,31,92,134	20,56,22,034	20,28,92,434	20,28,91,934	20,02,37,434	20,06,80,934	19,98,22,734	19,92,94,434	19,75,49,134	19,66,86,434	19,29,01,634	20,03,17,22
1903	19,30,68,834	19,18,57,434	18,63,85,034	18,61,10,434	18,55,35,134	18,43,18,534	18,28,39,234	18,09,00,134	17,82,75,334	17,48,74,134	17,26,12,034	17,12,45,434	18,23,72,220
1904	17,05,90,534	17,11,13,234	17,13,92,234	17,02,88,834	17,01,28,834	16,92,02,234	16,86,75,534	16,80,68,434	16,71,24,534	16,74,15,734	16,65,59,134	16,56,80,334	16,89,04,12
1905	16,56,86,034	16,50,97,034	16,81,55,234	16,96,78,834	17,01,08,833	16,91,70,033	16,87,33,833	16,90,88,933	16,41,52,033	16,35,08,733	16,29,23,633	16,21,03,333	16,65,93,83
1906	16,47,65,233	16,41,63,533	16,43,82,933	16,42,84,133	16,41,90,533	16,45,39,933	16,30,77,833	16,45,97,533	16,44,65,433	16,56,05,833	16,44,96,833	16,32,16,373	16,48,15,54
1907	16,70,39,933	16,69,61,033	16,49,16,833	16,44,30,033	16,33,50,333	16,20,02,233	15,95,10,733	15,67,65,633	15,57,57,133	15,41,30,733	15,45,78,433	15,38,09,133	16,02,29,35
1908	15,26,83,633	15,23,60,633	15,28,21,733	15,29,63,533	15,09,62,333	14,97,11,033	14,88,57,933	14,70,06,933	14,59,71,233	14,58,75,933	14,55,81,233	14,69,27,433	14,92,94,15
1909	14,62,06,333	14,51,40,433	14,43,66,433	14,31,15,833	15,45,33,533	15,63,40,533	15,61,30,433	15,68,91,233	15,61,94,133	16,06,73,333	15,73,62,433	15,32,26,733	15,29,39,90
1910	15,13,43,833	15,19,32,233	15,21,19,933	15,07,30,933	14,85,38,033	13,93,24,833	14,41,23,033	14,19,39,133	13,89,87,533	13,82,95,133	13,69,35,033	13,74,58,333	14,43,14,83
1911	13,59,26,633	13,50,93,733	12,78,49,733	12,68,10,433	12,59,30,833	12,57,15,833	12,34,87,733	12,29,55,033	12,23,07,833	12,18,91,433	12,15,05,033	12,12,61,033	12,58,92,554
1912	11,95,95,333	11,79,56,533	11,73,03,533	11,65,47,633	11,48,00,333	11,17,19,233	11,15,13,233	11,31,51,633	11,28,61,633	11,26,97,633	11,23,75,233	11,21,42,733	11,44,13,72
1913	11,13,78,333	11,16,39,733	11,20,29,433	11,11,54,933	10,96,78,833	10,76,05,033	10,67,01,533	10,59,10,133	10,51,73,233	10,45,25,833	10,37,00,133	10,36,85,033	10,77,64,766
1914	10,24,59,633	10,14,45,733	10,08,74,333	9,96,09,133	9,89,93,933	9,85,02,433	9,80,30,033	9,77,74,633	9,79,21,133	9,79,26,933	9,78,66,033	9,74,67,533	9,90,72,625

DRAWINGS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 71 to 77]

The practice of drawing funds from India to meet the home charges by means of bills of exchange on India was inherited by the India Office from the East India Company. The present procedure is as follows :—On each Wednesday a notice is exhibited at the Bank of England inviting tenders, to be submitted on the following Wednesday, for bills of exchange and telegraphic transfers on Indian Government authorities at Calcutta, Madras, and Bombay. The notice states a limit which the aggregate amounts will not exceed. The Secretary of State does not bind himself to allot the whole amount mentioned in the notice, and as a matter of practice does not accept any applications at prices lower than $1s. 3\frac{2}{3}d.$ per rupee for bills and $1s. 3\frac{1}{2}d.$ for transfers. The price charged for telegraphic transfers is ordinarily higher by $\frac{1}{3}d.$ per rupee than that charged for bills, but when the Calcutta or Bombay Bank rate exceeds 8 per cent, tenders for transfers rank for allotment with tenders for bills only if they are $\frac{1}{6}d.$ higher. Allotment is made to the highest bidders, and when the total amount tendered exceeds the amount offered allotment is made *pro rata*. When the tenders received on a Wednesday have been dealt with, the amount to be offered for tender on the following Wednesday is decided upon, the main considerations being the requirements of the India Office and the strength of the demand. “Intermediate” or “special” bills and transfers can be obtained on other days of the week at a price fixed by the India Office at not less than $\frac{1}{3}d.$ higher than the lowest prices at which allotments have been made on the preceding Wednesday, the exact rate and the maximum amount of such “intermediates” being fixed for the week each Wednesday. The arrangements made each Wednesday are laid before the next meeting of the Finance Committee of Council, usually on the same day, and subsequently before the Council itself, for approval.

Up to the time of the closing of the mints to silver in 1893 this weekly auction of Council drafts was nothing more than a simple and effective means of laying down in London the funds required by the Secretary of State for home charges at as favourable a rate as possible. In times of active trade the Secretary of State sometimes took advantage of a favourable rate of exchange to bring over from India rather more than was needed to meet his immediate requirements, to the mutual advantage of the Indian revenues and of trade. But the system existed simply as a means of remitting to London so much of the Government balances as it was desirable to make available in London.

With the closing of the mints to silver in 1893, the system of sales of Council drafts assumed new importance, and has been gradually extended in more than one direction. It was by a temporary cessation of the sale of Council drafts that the authorities first tried to force the exchange value of the rupee up to $1s. 4d.$ Then, when the rupee finally reached $1s. 4d.$ in 1898, under Act, II of 1898, Council drafts were sold against gold set aside at the Bank of England as a part of the Indian Paper Currency Reserve, and paid for in India out of notes issued against such gold. The object of this action was no longer simply to lay down funds in London for the Secretary of State’s home charges, but so to alter the location and disposition of the general resources of the Government of India as to provide a means in a time of great stringency for quickly expanding the currency as an alternative to the shipment of sovereigns to India on private account, when the Government of India had no surplus Treasury balances with which to meet Council drafts.

Finally in 1909 and 1910, when the exchange crisis of 1907-08 was over, Council drafts were sold freely in order to obtain sterling in London in place of the large quantities of rupees which had accumulated in the Gold Standard Reserve in India through the sale by the Indian Government of bills on London during the crisis, these Council drafts being sold not to provide funds for home charges, but to bring back to London the Gold Standard Reserve Fund; and it is by means of sales of Council drafts that the profits on the mintage of rupees, which necessarily first take the form of rupees, are converted into sterling in London, the rupees which represent the profits being issued in India to meet the Council drafts sold in London.

On rare occasions sterling bills on the Secretary of State are drawn and sold by the Government of India for support of exchange. These bills are paid by the India Office in London. During the exchange crisis of 1907-08 the Government of India had occasion to sell such bills which were paid by the India Office. The amounts were £8,058,000 in 1908-09 and £156,000 in 1909-10.

The tables in this section state the sterling amounts of the annual drawings of the Secretary of State on Calcutta, Bombay, and Madras (the three centres on which Council bills are drawn), and the total sum, with the highest, lowest, and average rate of exchange at which the bills and telegraphic transfers were sold, for each of the three cities. The tables also state the sums borrowed in England annually, and the payments of railway capital into the Home Treasury, less the withdrawals of such capital for each year. The largest proportion of the drawings has always been on Calcutta, except in 1898-99, 1909-10 and 1914-15 when the drawings on Bombay were slightly larger. In 1908-09, the percentages were Calcutta 42 and Bombay 38, in 1909-10, 39 and 44, in 1910-11, 45 and 39, in 1911-12, 48 and 38, in 1912-13, 51 and 33, in 1913-14, 42 and 41, and in 1914-15, 37 and 42, respectively.

DRAWINGS OF THE HOME GOVERNMENT.

Since 1871-72 the aggregate sterling amount of Council bills and telegraphic transfers, and the sums bor-

		Council Bills	Borrowed
		£	£
Five years	1871-72 to 1875-76	60,766,339	8,728,002
"	1876-77 to 1880-81	67,280,306	32,891,974
"	1881-82 to 1885-86	75,184,356	21,147,968
"	1886-87 to 1890-91	73,201,245	35,544,718
"	1891-92 to 1895-96	76,725,897	30,336,000
"	1896-97 to 1900-01	76,092,300	44,120,004
"	1901-02 to 1905-06	116,890,851	31,989,946
"	1906-07 to 1910-11	116,534,572	53,068,293
In the year	1910-11 . . .	26,463,303	13,878,820
"	" 1911-12 . . .	27,058,550	7,355,103
"	" 1912-13 . . .	25,759,706	3,000,000
"	" 1913-14 . . .	31,200,827	..
"	" 1914-15 . . .	7,748,111	..

rowed in sterling, have been as stated in the margin. The increased drawings of the Council bills and telegraphic transfers in the quinquennium 1901-02 to 1905-06 were due primarily to the great trade demand for remittance to finance the export trade of India, which developed very largely, and Council drafts were sold freely so as to supply this demand as fully as possible. The surplus proceeds of the sales, in excess of the Secretary of State's requirements on revenue account (*i.e.*, Home charges proper), were applied partly to the purchase of silver for coinage, partly to strengthening the cash balances of the

Home Treasury, and partly to defraying capital outlay required for railway construction. The amount of drawings in 1906-07 reached the record figure of £33,432,196, but in 1907-08 a fall in exchange, which resulted from the weakness in the export trade, coupled with the financial crisis in America, necessitated a curtailment of drawings to £15,307,061, or less than half the figure of the preceding year. The persistent weakness of exchange throughout the year 1908-09 led to a still further reduction in the drawings, which amounted in that year only to £13,915,426. In 1909-10 trade flowed back into its normal channels, which led to a rise in exchange and to an increase in the drawings which amounted to £27,416,586, being nearly double those of the previous year. In the following three years the drawings have been more or less on the scale of 1909-10: they amounted to £26,463,303 in 1910-11, £27,058,550 in 1911-12, and £25,759,706 in 1912-13. In 1913-14 the drawings increased to £31,200,827 but in 1914-15 they fell very low to £7,748,111.

DRAWINGS OF THE HOME GOVERNMENT.*

No. 44.—TOTAL AMOUNT of COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in INDIA
from 1862-63 to 1914-15

					Amount (in Rs. of bills paid in India)	Equivalent in £ sterling	Average rate of exchange
							s. d.
1862-63	..	..	..	..	5,93,66,040	5,916,885	1 11-920
1863-64	..	..	..	..	9,41,11,245	9,383,164	1 11-929
1864-65	..	..	..	..	7,18,53,742	7,156,832	1 11-905
1865-66	..	..	..	..	6,41,73,989	6,357,151	1 11-774
1866-67 (11 months)	..	..	..	..	5,93,62,533	5,727,647	1 11-157
1867-68	..	..	..	..	3,82,04,778	3,708,445	1 11-296
1868-69	..	..	..	..	4,60,34,000	4,434,268	1 11-118
1869-70	..	..	..	..	5,88,03,300	5,701,081	1 11-268
1870-71	..	..	..	..	9,70,81,700	9,143,618	1 10-604
1871-72	..	..	..	..	9,95,64,000	9,560,925	1 11-047
1872-73	..	..	..	..	15,05,74,000	14,313,863	1 10-815
1873-74	..	..	..	..	14,26,34,000	13,280,806	1 10-347
1874-75	..	..	..	..	11,99,92,000	11,109,975	1 10-221
1875-76	..	..	..	..	14,50,42,000	13,081,084	1 9-645
1876-77	..	..	..	..	14,49,37,183	12,379,977	1 8-499
1877-78	..	..	..	..	10,33,05,939	8,957,556	1 8-81
1878-79	..	..	..	..	17,46,53,700	14,507,741	1 7-936
1879-80	..	..	..	..	17,99,16,912	14,914,094	1 7-895
1880-81	..	..	..	..	18,20,57,000	15,142,215	1 7-961
1881-82	..	..	..	..	22,12,80,350	18,336,997	1 7-888
1882-83	..	..	..	..	18,41,52,593	15,018,030	1 7-572
1883-84	..	..	..	..	22,11,16,669	17,997,240	1 7-53
1884-85	..	..	..	..	16,02,84,912	12,921,332	1 7-347
1885-86	..	..	..	..	14,40,25,770	10,992,746	1 6-318
1886-87	..	..	..	..	16,73,82,750	12,177,688	1 5-467
1887-88	..	..	..	..	20,81,76,667	14,682,540	1 4-932
1888-89	..	..	..	..	22,01,14,532	15,030,970	1 4-389
1889-90	..	..	..	..	22,60,97,653	15,602,997	1 4-562
1890-91	..	..	..	..	19,09,46,300	14,320,700	1 5-999
1891-92	..	..	..	..	23,94,85,663	16,796,541	1 4-833
1892-93	..	..	..	..	26,97,74,959	16,890,283	1 3-026
1893-94	..	..	..	..	16,42,27,993	9,960,176	1 2-556
1894-95	..	..	..	..	28,88,40,624	15,770,533	1 1-100
1895-96	..	..	..	..	33,08,08,756	18,472,216	1 1-401
1896-97	..	..	..	..	25,22,78,574	15,170,546	1 2-433
1897-98	..	..	..	..	14,79,49,009	9,472,744	1 3-366
1898-99	..	..	..	..	28,37,56,671	18,883,879	1 3-972
1899-1900	..	..	..	..	27,93,49,118	18,703,761	1 4-069
1900-01	..	..	..	..	19,25,99,848	12,824,491	1 3-981
1901-02	..	..	..	..	(a)27,83,43,720	(a)18,535,842	1 3-982
1902-03	..	..	..	..	(a)28,08,25,265	(a)18,724,021	1 4-002
1903-04	..	..	..	..	(a)35,70,61,845	(a)23,874,458	1 4-047
1904-05	..	..	..	..	(a)36,12,21,822	(a)24,150,029	1 4-045
1905-06	..	..	..	..	(b)47,69,87,098	(b)31,886,063	1 4-042
1906-07	..	..	..	..	50,47,42,508	33,819,366	1 4-087
1907-08	..	..	..	..	(c)23,57,39,190	(c)15,746,693	1 4-031
1908-09	..	..	..	..	(c)20,07,08,218	(c)13,323,313	1 3-931
1909-10	..	..	..	..	(d)41,73,27,302	(d)27,886,592	1 4-037
1910-11	..	..	..	..	(d)39,43,45,533	(d)26,389,793	1 4-06
1911-12	..	..	..	..	(c)40,16,66,865	(c)26,917,514	1 4-083
1912-13	..	..	..	..	38,83,20,062	25,983,549	1 4-059
1913-14	..	..	..	..	(c)46,59,75,774	(c)31,200,757	1 4-069
1914-15	..	..	..	..	(c)10,79,06,333	(c)7,198,205	1 4-009

*Compiled from special returns

(a) Includes amount drawn against the Gold Reserve Fund Rs. 2,90,86,395=£1,939,093 in 1901-02, Rs. 39,45,000=£263,000 in 1902-03, Rs. 3,30,00,000=£2,200,000 in 1903-04, Rs. 1,05,05,940=£700,396 in 1904-05

(b) „ Rs. 7,31,45,000=£4,876,333 drawn against the Gold Reserve Fund and Paper Currency Reserve

(c) „ amounts drawn against the Gold Standard Reserve, Rs. 78,94,856=£526,324 in 1907-08, Rs. 2,23,72,303=£1,491,487 in 1908-09, Rs. 2,98,25,000=£1,988,333 in 1911-12, Rs. 3,22,50,000=£2,150,000 in 1913-14 and Rs. 90,00,000=£600,000 in 1914-15

(d) „ amounts drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000=£9,090,000 in 1909-10 and Rs. 4,71,75,000=£3,145,000 in 1910-11

COUNCIL BILLS

No. 45—BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on INDIA by the SECRETARY of STATE in each month of the year, and the AVERAGE RATE of EXCHANGE during each year, from 1893-94 to 1914-15

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL	Average rate of exchange according to the Finance and Revenue Accounts
	£	£	£	£	£	£	£	£	£	£	£	£	£	d.
1893-94	1,864,907	1,397,204	2,460,688	51,750	78,250	6,671	4,792	609,543	20,937	90,657	1,018,712	1,926,123	9,530,234	14·546
1894-95	1,367,823	2,213,788	1,365,572	1,242,788	1,557,439	977,582	1,182,171	1,117,346	1,027,524	1,234,160	1,598,181	2,015,678	16,905,102	13·100
1895-96	1,457,952	1,704,932	1,400,656	1,691,772	1,668,492	1,310,963	1,402,848	1,447,986	1,493,628	1,515,420	1,715,436	854,407	17,664,492	13·638
1896-97	1,350,702	1,691,053	1,958,173	1,630,376	1,183,232	1,099,806	1,470,546	471,824	670,954	1,109,647	1,315,768	1,074,466	15,526,547	14·450
1897-98	865,116	802,892	930,494	949,511	641,619	63,255	..	..	793,581	931,839	1,519,916	2,007,804	9,506,077	15·406
1898-99	2,054,022	1,959,580	1,370,054	1,281,887	696,337	1,228,514	1,214,667	1,198,451	1,776,571	1,912,316	1,892,381	2,107,597	18,692,377	15·978
1899-1900	1,318,143	1,034,102	1,627,680	1,317,765	1,156,426	1,703,315	2,643,284	1,468,525	1,211,416	2,733,226	1,298,593	1,554,547	19,067,022	16·067
1900-01	551,095	685,271	1,026,471	801,530	563,178	616,737	660,137	1,091,049	1,141,511	1,951,904	1,984,992	2,226,402	13,300,277	15·973
1901-02	1,432,677	2,054,988	1,003,636	246,979	695,103	952,327	1,331,310	1,815,705	1,621,279	2,866,939	2,360,129	2,107,949	18,539,071*	15·987
1902-03	1,197,875	1,037,604	997,571	1,238,250	1,265,897	866,734	1,147,153	1,435,561	1,634,853	2,480,040	2,739,301	2,359,108	18,499,947*	16·002
1903-04	1,396,176	1,843,875	1,588,953	1,718,891	1,420,706	1,534,238	1,721,436	1,489,803	1,784,344	3,775,057	3,369,324	2,216,450	23,859,303*	16·049
1904-05	1,606,966	1,449,610	1,506,378	1,404,676	1,535,117	1,490,482	1,635,002	2,900,464	2,530,122	2,791,884	2,299,298	3,275,559	24,425,558*	16·045
1905-06	1,388,135	933,509	1,220,595	1,632,726	2,604,953	2,399,850	2,639,875	2,789,583	3,370,929	4,895,261	4,363,518	3,327,948	31,566,972†	16·042
1906-07	850,746	1,637,014	1,556,801	1,637,518	2,876,897	2,658,831	2,434,642	2,302,903	4,695,806	4,328,595	5,088,333	3,364,110	33,432,196‡	16·084
1907-08	2,594,935	1,551,298	1,720,022	1,981,013	1,165,705	858,896	921,678	427,344	571,905	2,286,640	1,054,951	172,669	15,307,061§	16·029
1908-09	66,634	62,764	169,810	186,847	262,217	1,431,012	1,258,798	431,160	2,361,187	4,196,550	2,104,894	1,883,553	13,915,426||	15·964
1909-10	2,748,192	2,400,575	2,039,575	1,753,652	694,056	608,644	1,421,231	1,980,933	3,218,559	2,335,258	2,555,215	5,660,696	27,416,586¶	16·041
1910-11	3,998,335	1,868,797	1,185,109	1,269,825	1,218,367	1,575,481	1,463,462	2,330,260	2,449,294	3,390,186	2,742,360	2,971,827	26,463,303*	16·060
1911-12	2,772,242	2,845,777	1,779,154	1,421,637	1,369,370	1,831,704	1,599,233	1,379,964	1,436,058	4,766,761	3,291,963	2,564,687	27,058,550||	16·083
1912-13	1,816,654	1,883,186	1,401,649	1,555,414	1,606,109	1,546,175	1,909,890	2,600,920	3,229,734	3,585,227	2,964,281	1,660,467	25,759,706	16·058
1913-14	2,569,224	1,948,416	999,100	750,454	938,054	3,055,653	4,094,505	2,764,000	3,846,703	4,658,494	3,294,078	2,282,146	31,200,827¶	16·070
1914-15	1,750,990	462,187	448,451	441,711	479,831	149,956	287,524	210,165	186,565	205,885	1,210,876	1,913,970	7,748,111¶	16·004

* Includes £1,939,093, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively

† Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve, and £3,640,000 on account of Australian Gold. Differs from Home Accounts by £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March. The figure also excludes £13,480 being allotments of the 28th March taken up in April 1906

‡ Includes £3,320,000 on account of Australian Gold. Differs from the Home Accounts by £525,000 (£925,000—£400,000), £925,000 being Telegraphic Transfers against Australian Gold issued in March but taken in the Home Accounts, for April 1907 and £400,000 representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906. The figure also includes £13,480, being allotments of the 28th March 1906 which were taken up in April 1906

§ Includes £526,324 drawn against Gold Standard Reserve. Differs from the Home Accounts for March 1908 by £925,000, representing Telegraphic Transfers issued against Australian Gold in March 1907 but taken in the Home Account for April 1907

|| Includes amount drawn against Gold Standard Reserve, viz., £1,491,487 in 1908-09, £1,988,333 in 1911-12, £2,150,000 in 1913-14, and £600,000 in 1914-15

¶ Includes £9,090,000 drawn against Gold Standard Reserve and Paper Currency Reserve

** Includes £3,145,000 drawn against Gold Standard Reserve and Paper Currency Reserve. Differs from the Home Accounts for March 1911 by £320,000 issued against Gold in transit

No. 46.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on CALCUTTA, BOMBAY, and MADRAS, with the drawing rates; the PAYMENT of RAILWAY CAPITAL into the HOME TREASURY, less WITHDRAWALS in ENGLAND; and the SUMS BORROWED in ENGLAND; in each year from 1893-94 to 1914-15

	EXCHANGE PER RUPEE (IN PENCE)*													TOTAL AMOUNT	Payment of Railway Capital into the Home Treasury, less withdrawals in England†	Borrowed in England	
	Calcutta	Bombay	Madras	CALCUTTA			BOMBAY			MADRAS			India average				
				Average	High-est	Low-est	Average	High-est	Low-est	Average	High-est	Low-est					
	£	£	£											£	£	£	
1893-94	4,218,059	4,347,740	964,435	14½	16	13½	14½	16½	13½	14½	16	13½	14½	14.546	9,530,234	—658,936	13,436,000
1894-95	9,618,006	5,347,234	1,939,862	13	13½	12	13	13½	12½	13	13½	12½	13	13.100	16,905,102	—526,686	9,000,000
1895-96	9,354,322	6,154,658	2,155,512	13½	14½	13	13½	14½	13½	13½	14½	13	13	13.638	17,664,492	—62,337	2,000,000
1896-97	9,061,743	4,607,223	1,857,581	14½	15½	13½	14½	15½	13½	14½	15½	13½	14	14.450	15,526,547	1,256,400	3,900,000
1897-98	4,589,230	3,292,033	1,624,814	15½	16½	14½	15½	16½	14½	15½	16½	14½	15	15.406	9,506,077	—348,550	9,500,000
1898-99	8,062,116	8,366,517	2,263,744	15½	16½	15½	16	16½	15½	15½	16½	15½	15½	15.978	18,692,377	—577,015	9,797,654
1899-1900	11,001,873	5,005,464	3,059,685	16	16½	15½	16	16½	15½	16	16½	15½	16	16.067	19,067,022	—1,014,163	6,500,000
1900-01	7,731,361	2,764,513	2,804,403	16	16½	15½	15½	16½	15½	16	16	16	15	15.973	13,300,277	49,171	14,422,350
1901-02	9,620,623	6,310,920	2,607,528	15½	16	15½	15½	16½	15½	16	16½	15½	15½	15.987	18,539,071	741,962	6,009,500
1902-03	10,415,090	5,216,589	2,868,268	15½	16	15½	16	16½	15½	16	16½	15½	16	16.002	18,499,947	—91,264	5,000,000
1903-04	11,150,944	10,046,590	2,661,769	16	16½	15½	16½	16½	15½	16	16½	15½	16	16.049	23,859,303	—1,356,216	3,500,000
1904-05	12,495,784	9,476,987	2,452,787	16	16	15½	16	16½	15½	16	16½	16	16	16.045	24,425,558	370,190	3,000,000
1905-06	18,064,699	9,922,253	3,580,021	16	16½	15½	16	16½	15½	16	16½	16	16	16.042	31,566,972	—1,217,250	14,480,446
1906-07	19,067,726	10,205,392	4,159,078	16	16½	15½	16	16½	15½	16	16½	16	16	16.084	33,432,196	—1,568,256	2,000,000
1907-08	7,764,215	5,187,284	2,355,562	16	16½	15½	16	16½	15½	16	16½	15½	16	16.029	15,307,061	—1,692,327	10,777,747
1908-09	5,890,507	5,287,082	2,737,857	15½	16	15½	15½	16	15½	15½	16	15½	15½	15.964	13,915,426	1,290,048	11,342,053
1909-10	10,654,394	12,184,682	4,577,510	16½	16½	15½	16	16½	15½	16	16½	15½	16	16.041	27,416,566	—1,422,402	15,069,573
1910-11	11,844,805	10,416,565	4,201,933	16	16½	15½	16	16½	15½	16	16½	15½	16	16.06	26,463,303	—1,120,034	13,878,820
1911-12	13,005,264‡	10,244,816	3,308,470	16	16½	15½	16	16½	15½	16	16½	15½	16	16.083	27,058,550	—713,946	7,355,103
1912-13	13,225,244	8,603,000	3,031,462	16	16½	15½	16	16½	15½	16	16½	15½	16	16.058	25,759,706	—488,506	3,000,000
1913-14	13,242,670	12,959,691	4,998,466	16	16½	15½	16	16½	15½	16	16½	15½	16	16.07	31,200,827	2,759,671	..
1914-15	2,892,758	3,242,482	1,612,871	16	16½	15½	16	16½	15½	16	16½	15½	16	16.004	7,748,111	23,638	..

* Fractions below ½ have been omitted.
† Exclusive of Transfer Fees and Miscellaneous Refunds.
‡ Includes £1,870,000 on account of the sale-proceeds of India four per cent stock, and £2,000,000 advanced from H. M.'s Treasury under the "Indian Advance Act, 1879".
Note.—The figures in this table include drawings against Gold Standard and Paper Currency Reserves, the amounts of which are stated at the foot of table No. 45

No. 47.—HIGHEST and LOWEST RATES of EXCHANGE (in pence)* on BILLS DRAWN by the

					1904-05		1905-06		1906-07		1907-08		1908-09	
					Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest
CALCUTTA														
April	..	..	..	..	16	16	16	15 $\frac{1}{2}$	16	15 $\frac{1}{2}$	16 $\frac{1}{2}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
May	..	..	..	..	16	16	16	15 $\frac{2}{3}$	16	16	16 $\frac{1}{2}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
June	..	..	..	..	16	15 $\frac{1}{2}$	16	15 $\frac{1}{2}$	16	16	16 $\frac{1}{2}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
July	..	..	..	..	16	15 $\frac{1}{2}$	16	16	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{2}{3}$
August	..	..	..	..	16	16	16	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
September	..	..	..	..	16	16	16	16	16 $\frac{1}{2}$	16	16	15 $\frac{1}{2}$	16	15 $\frac{2}{3}$
October	..	..	..	..	16	16	16	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
November	..	..	..	..	16 $\frac{1}{2}$	16	16	16	16 $\frac{5}{8}$	16	16	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
December	..	..	..	..	16	16	16 $\frac{5}{8}$	16	16 $\frac{3}{4}$	16	15 $\frac{3}{4}$	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
January	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{5}{8}$	16	16 $\frac{3}{4}$	16	15 $\frac{3}{4}$	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
February	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{5}{8}$	16	16 $\frac{3}{4}$	16	15 $\frac{1}{2}$	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
March	..	..	..	..	16 $\frac{5}{8}$	16	16	15 $\frac{1}{2}$	16 $\frac{3}{4}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
BOMBAY														
April	..	..	..	..	16	16	16	15 $\frac{1}{2}$	16	15 $\frac{1}{2}$	16 $\frac{1}{2}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
May	..	..	..	..	16	16	16	15 $\frac{2}{3}$	16	16	16 $\frac{5}{8}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
June	..	..	..	..	16	15 $\frac{1}{2}$	16	15 $\frac{1}{2}$	16	16	16 $\frac{5}{8}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
July	..	..	..	..	16	15 $\frac{1}{2}$	16	16	16	16	16	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$
August	..	..	..	..	16	16	16	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{2}{3}$	15 $\frac{2}{3}$
September	..	..	..	..	16	16	16	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
October	..	..	..	..	16	16	16	16	16	16	16	15 $\frac{1}{2}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
November	..	..	..	..	16 $\frac{5}{8}$	16	16	16	16 $\frac{5}{8}$	16	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$	15 $\frac{2}{3}$
December	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{5}{8}$	16	16	16	15 $\frac{3}{4}$	15 $\frac{2}{3}$	16	15 $\frac{2}{3}$
January	..	..	..	..	16	16	16 $\frac{5}{8}$	16	16 $\frac{3}{4}$	16	15 $\frac{3}{4}$	15 $\frac{2}{3}$	16	15 $\frac{2}{3}$
February	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{5}{8}$	16	16 $\frac{3}{4}$	16	15 $\frac{3}{4}$	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
March	..	..	..	..	16 $\frac{5}{8}$	16	16	15 $\frac{1}{2}$	16 $\frac{3}{4}$	16	15 $\frac{2}{3}$	15 $\frac{2}{3}$	15 $\frac{1}{2}$	15 $\frac{2}{3}$
MADRAS														
April	..	..	..	..	16 $\frac{1}{2}$	16	16	16	16	16	16 $\frac{1}{2}$	16 $\frac{1}{2}$	15 $\frac{7}{8}$	15 $\frac{7}{8}$
May	..	..	..	..	16	16	16	16	16	16	16 $\frac{1}{2}$	16	15 $\frac{7}{8}$	15 $\frac{7}{8}$
June	..	..	..	..	16	16	16	16	16	16	16 $\frac{1}{2}$	16	15 $\frac{7}{8}$	15 $\frac{7}{8}$
July	..	..	..	..	16	16	16	16	16	16	16 $\frac{1}{2}$	16	16	15 $\frac{7}{8}$
August	..	..	..	..	16	16	16 $\frac{1}{2}$	16	16	16	16	16	15 $\frac{7}{8}$	15 $\frac{7}{8}$
September	..	..	..	..	16	16	16	16	16 $\frac{1}{2}$	16	16	16	16	15 $\frac{7}{8}$
October	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16	16	16	15 $\frac{7}{8}$
November	..	..	..	..	16 $\frac{1}{2}$	16	16	16	16 $\frac{1}{2}$	16	16	16	15 $\frac{7}{8}$	15 $\frac{7}{8}$
December	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16	15 $\frac{7}{8}$	16	15 $\frac{7}{8}$
January	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16	15 $\frac{7}{8}$	16	15 $\frac{7}{8}$
February	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16	15 $\frac{7}{8}$	16	15 $\frac{7}{8}$
March	..	..	..	..	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	16 $\frac{1}{2}$	16	15 $\frac{7}{8}$	15 $\frac{7}{8}$	16	15 $\frac{7}{8}$

* Fractions below $\frac{1}{2}$ have been omitted

SECRETARY of STATE for INDIA in each month from 1904-05 to 1914-15

1909-10		1910-11		1911-12		1912-13		1913-14		1914-15		
Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	
CALCUTTA												
16	$15\frac{3}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16	April
16	$15\frac{1}{2}$	16	$15\frac{2}{3}$	$16\frac{1}{8}$	16	16	16	16	16	16	$15\frac{1}{2}$	May
16	$15\frac{3}{4}$	16	$15\frac{2}{3}$	16	$16\frac{1}{8}$	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	June
16	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16	16	16	16	$15\frac{1}{2}$	16	$15\frac{3}{4}$	July
$15\frac{1}{2}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16	16	16	16	$15\frac{1}{2}$	16	16	August
$15\frac{3}{4}$	$15\frac{2}{3}$	16	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16	$15\frac{3}{4}$	$15\frac{1}{2}$	September
16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	October
$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16	$15\frac{3}{4}$	$15\frac{1}{2}$	November
$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	16	$15\frac{3}{4}$	$15\frac{1}{2}$	December
$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{1}{2}$	January
16	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	16	$16\frac{5}{8}$	16	16	$15\frac{3}{4}$	February
$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	$15\frac{3}{4}$	16	16	16	$15\frac{1}{2}$	March
BOMBAY												
16	$15\frac{2}{3}$	16	16	$16\frac{1}{8}$	16	16	16	16	16	16	16	April
16	$15\frac{1}{2}$	16	$15\frac{2}{3}$	16	16	16	16	16	16	16	$15\frac{1}{2}$	May
16	$15\frac{3}{4}$	16	$15\frac{2}{3}$	16	$15\frac{1}{2}$	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	June
$15\frac{3}{4}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16	16	16	$15\frac{3}{4}$	$15\frac{1}{2}$	16	$15\frac{1}{2}$	July
$15\frac{1}{2}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16	16	16	16	$15\frac{3}{4}$	16	$15\frac{1}{2}$	August
16	$15\frac{3}{4}$	16	16	16	16	16	16	$16\frac{5}{8}$	16	$15\frac{3}{4}$	$15\frac{1}{2}$	September
$16\frac{1}{8}$	16	16	16	16	16	16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	October
$16\frac{5}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	$16\frac{1}{8}$	16	$15\frac{3}{4}$	$15\frac{1}{2}$	November
$16\frac{5}{8}$	$16\frac{3}{4}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{1}{2}$	December
$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{1}{2}$	January
$16\frac{3}{4}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	16	$16\frac{5}{8}$	16	16	16	February
$16\frac{5}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{3}{4}$	16	16	16	$15\frac{1}{2}$	March
MADRAS												
16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	16	16	16	April
16	16	16	$15\frac{7}{8}$	16	16	16	16	16	16	16	$15\frac{1}{2}$	May
16	16	16	$15\frac{7}{8}$	16	$15\frac{1}{2}$	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	June
16	$15\frac{7}{8}$	16	16	16	16	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	July
16	$15\frac{7}{8}$	16	16	16	16	16	16	16	$15\frac{3}{4}$	..	..	August
16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16	$15\frac{3}{4}$	$15\frac{1}{2}$	September
16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16	$15\frac{3}{4}$	$16\frac{1}{8}$	October
$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16	16	$15\frac{3}{4}$	November
$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	16	$15\frac{3}{4}$	$15\frac{1}{2}$	December
$16\frac{1}{8}$	16	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{5}{8}$	16	16	16	$16\frac{1}{8}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	January
$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	February
$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{3}{4}$	16	16	16	$15\frac{1}{2}$	March

* Fractions below $\frac{1}{8}$ have been omitted

COUNCIL BILLS

(76)

No. 48—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) drawn and the AVERAGE RATE of EXCHANGE, in each month from 1904-05 to 1914-15

	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15
	£	£	£	£	£	£	£	£	£	£	£
CALCUTTA											
April . . .	678,847	819,091	346,503	1,112,637	39,029	969,553	1,473,958	914,027	538,486	534,672	559,666
May . . .	633,914	259,112	878,378	447,297	20,604	572,298	613,483	886,285	842,284	373,213	142,321
June . . .	731,060	329,703	833,817	681,342	8,152	496,443	454,335	634,068	726,322	350,208	67,358
July . . .	853,875	816,633	709,112	948,281	149,341	788,349	735,669	688,507	910,808	498,816	123,252
August . . .	1,029,987	1,842,159	1,916,143	664,418	143,192	393,369	646,883	694,210	1,180,732	632,420	46,693
September . . .	967,147	1,645,681	1,950,075	562,298	820,609	272,064	1,123,322	1,328,783	1,123,780	2,184,874	43,607
October . . .	878,660	2,079,151	1,678,272	637,553	720,517	679,174	713,009	1,020,206	1,209,113	2,122,312	103,439
November . . .	1,299,033	1,584,231	1,447,623	302,981	84,644	731,079	1,218,026	669,197	1,681,121	1,247,354	57,588
December . . .	1,356,118	1,322,238	2,707,523	264,287	953,147	1,150,220	731,074	711,903	1,111,445	1,390,650	49,420
January . . .	1,741,075	2,721,643	2,711,849	1,480,613	1,859,873	1,189,090	1,451,344	2,779,639	1,962,442	1,945,449	110,010
February . . .	909,544	2,709,968	2,771,323	602,197	741,473	1,480,257	1,641,744	1,480,837	1,555,371	1,204,454	689,504
March . . .	1,416,524	1,935,089	1,117,108	60,311	349,927	1,932,498	1,041,958	1,247,602	389,340	758,248	899,901
BOMBAY											
April . . .	795,555	424,339	329,510	1,229,308	8,757	1,028,077	1,813,328	1,428,040	863,250	1,465,701	806,912
May . . .	605,200	569,672	429,345	672,936	8,644	1,255,691	849,045	1,401,241	739,105	1,114,733	172,438
June . . .	476,432	666,334	517,985	761,242	40,724	1,095,114	304,887	780,834	450,529	558,320	229,426
July . . .	387,984	625,435	685,887	751,554	20,546	727,669	272,367	491,117	430,864	84,161	93,375
August . . .	400,601	468,880	574,495	341,236	1,657	134,156	222,774	490,763	230,286	138,631	433,138
September . . .	457,642	498,657	358,850	192,724	285,002	254,106	191,751	227,625	259,433	419,764	83,699
October . . .	510,775	370,606	538,463	212,509	381,164	582,314	529,244	279,187	493,311	1,674,899	152,939
November . . .	1,488,358	885,776	625,826	118,369	276,371	1,034,944	883,826	519,697	598,679	1,323,241	84,910
December . . .	960,330	1,737,013	1,594,454	187,603	917,688	1,590,484	1,294,299	499,899	1,089,990	1,854,802	134,817
January . . .	713,527	1,644,829	1,288,930	492,389	1,829,204	820,776	1,565,697	1,703,775	1,183,047	1,957,391	94,875
February . . .	1,211,653	1,191,300	1,725,233	197,568	789,494	730,817	799,868	1,481,131	944,741	1,361,488	387,464
March . . .	1,468,930	839,412	1,536,414	29,846	727,811	2,930,534	1,689,479	941,507	719,765	1,006,560	568,489
MADRAS											
April . . .	132,564	144,705	174,733	252,990	18,848	750,562	711,049	430,175	414,918	568,851	384,412
May . . .	210,496	104,815	329,291	431,065	33,516	572,586	406,269	608,252	301,797	460,470	147,428
June . . .	298,886	224,558	204,999	277,438	120,934	448,018	425,887	364,252	230,798	90,572	151,667
July . . .	162,817	190,658	242,519	281,183	16,960	237,634	261,789	242,013	213,742	167,477	225,084
August . . .	104,529	293,914	386,259	160,051	117,368	166,531	345,710	184,397	195,091	167,003	..
September . . .	65,693	255,512	349,906	103,874	325,401	82,474	260,408	275,296	162,962	451,015	22,650
October . . .	245,567	190,119	217,907	71,616	157,117	159,743	221,209	299,840	207,466	297,294	31,146
November . . .	113,073	319,576	229,454	5,994	70,145	214,910	228,408	191,070	321,120	193,405	67,667
December . . .	213,674	311,678	393,829	120,015	490,352	477,855	423,921	224,256	428,299	601,251	2,328
January . . .	337,282	528,789	327,816	313,638	507,473	325,392	373,145	283,347	439,738	755,654	1,000
February . . .	178,101	462,250	591,777	255,186	573,927	344,141	300,748	329,995	464,169	728,136	133,908
March . . .	390,105	553,447	710,588	82,512	305,815	797,664	240,390	375,578	551,362	517,338	445,580

AVERAGE RATE OF EXCHANGE (IN PENCE)

CALCUTTA	16	16	16	16	15 ³ / ₄	15 ³ / ₄	16	16	16	16	16
April . . .	16	16	16	16	15 ³ / ₄	16	15 ³ / ₄	16	16	16	16
May . . .	16	16	16	16	15 ³ / ₄	15 ³ / ₄	15 ³ / ₄	16	16	15 ³ / ₄	16
June . . .	16	16	16	16	15 ³ / ₄	15 ³ / ₄	15 ³ / ₄	16	16	15 ³ / ₄	16
July . . .	16	16	16	16	15 ³ / ₄	15 ³ / ₄	15 ³ / ₄	16	16	15 ³ / ₄	16
August . . .	16	16	16	16	15 ³ / ₄	15 ³ / ₄	16	16	16	16	16
September . . .	16	16	16	16	15 ³ / ₄	15 ³ / ₄	16	16	16	16	16
October . . .	16	16	16	16	15 ³ / ₄	16	16	16	16	16	16
November . . .	16	16	16	15 ¹ / ₂	15 ³ / ₄	16	16	16	16	16	16
December . . .	16	16	16 ¹ / ₂	15 ³ / ₄	15 ³ / ₄	16 ¹ / ₂	16	16	16	16	16
January . . .	16	16	16	15 ³ / ₄	15 ³ / ₄	16	16 ¹ / ₂	16 ¹ / ₂	16	16	16
February . . .	16	16	16	15 ³ / ₄	15 ³ / ₄	16	16	16 ¹ / ₂	16	16	16
March . . .	16	16	16	15 ³ / ₄	15 ³ / ₄	16	16	16	16	16	16
BOMBAY	16	15 ⁷ / ₈	15 ⁷ / ₈	16 ¹ / ₂	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	16	16
April . . .	16	15 ⁷ / ₈	16	16	15 ⁷ / ₈	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈
May . . .	16	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈
June . . .	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	15 ⁷ / ₈	16	16	15 ⁷ / ₈	15 ⁷ / ₈
July . . .	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	15 ⁷ / ₈	16	16	15 ⁷ / ₈	15 ⁷ / ₈
August . . .	16	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈
September . . .	16	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	16	15 ⁷ / ₈
October . . .	16	16	16	16	15 ⁷ / ₈	16	16	16	16	16	15 ⁷ / ₈
November . . .	16	16	16	15 ¹ / ₂	15 ⁷ / ₈	16	16	16	16	16	15 ⁷ / ₈
December . . .	16	16	16 ¹ / ₂	15 ¹ / ₂	15 ⁷ / ₈	16	16	16	16	16	15 ⁷ / ₈
January . . .	16	16	16 ¹ / ₂	15 ¹ / ₂	15 ⁷ / ₈	16	16	16 ¹ / ₂	16	16	15 ⁷ / ₈
February . . .	16	16	16 ¹ / ₂	15 ¹ / ₂	15 ⁷ / ₈	16	16	16 ¹ / ₂	16	16	16
March . . .	16	16	16	15 ³ / ₄	15 ⁷ / ₈	16	16	16	16	16	15 ⁷ / ₈
MADRAS	16	16	16	16 ¹ / ₂	15 ⁷ / ₈	16	16	16	16	16	16
April . . .	16	16	16	16	15 ⁷ / ₈	16	16	16	16	16	16
May . . .	16	16	16	16 ¹ / ₂	15 ⁷ / ₈	16	16	16	16	16	16
June . . .	16	16	16	16	15 ⁷ / ₈	16	16	16	16	16	16
July . . .	16	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	16	16
August . . .	16	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	16	16
September . . .	16	16	16	16	16	16	16	16	16	16	16
October . . .	16	16	16	16	15 ⁷ / ₈	16	16	16	16	16	16
November . . .	16	16	16	16	15 ⁷ / ₈	16	16	16	16	16	16
December . . .	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16 ¹ / ₂	16	16	16	16	16
January . . .	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	16 ¹ / ₂	16	16	16
February . . .	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16 ¹ / ₂	16	16	16
March . . .	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16 ¹ / ₂	16	16 ¹ / ₂	16	16	16

No. 49.—COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in CALCUTTA, BOMBAY, MADRAS, from 1862-63 to 1914-15

	AMOUNT in (Rs.) of BILLS PAID in INDIA				EQUIVALENT in £ STERLING				AVERAGE RATE of EXCHANGE			
	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1862-63 .	3,78,88,540	1,87,37,000	27,40,500	5,93,66,040	3,762,377	1,880,746	273,762	5,916,885	1 11-832	2 0-09	1 11-975	1 11-920
1863-64 .	5,07,57,010	3,95,16,223	38,38,012	9,41,11,245	5,022,918	3,978,783	381,463	9,383,164	1 11-75	2 01-64	1 11-854	1 11-929
1864-65 .	4,28,11,294	2,56,32,552	34,09,896	7,18,53,742	4,251,294	2,566,146	339,392	7,156,832	1 11-832	2 0-027	1 11-887	1 11-905
1865-66 .	4,16,49,989	1,83,20,000	42,04,000	6,41,73,989	4,110,347	1,831,022	415,782	6,357,151	1 11-685	1 11-987	1 11-736	1 11-774
1866-67 .	3,80,83,876	1,87,82,705	24,95,952	5,93,62,533	3,656,378	1,826,643	244,626	5,727,647	1 11-042	1 11-340	1 11-522	1 11-157
1867-68 .	2,67,98,178	91,06,400	23,00,200	3,82,04,778	2,596,751	887,647	224,047	3,708,445	1 11-256	1 11-394	1 11-376	1 11-296
1868-69 .	4,13,02,000	3,64,000	43,68,000	4,60,34,000	3,976,552	34,862	422,854	4,434,268	1 11-107	1 10-986	1 11-234	1 11-118
1869-70 .	5,23,44,500	..	64,58,800	5,88,03,300	5,075,552	..	625,529	5,701,081	1 11-271	..	1 11-244	1 11-268
1870-71 .	8,17,41,321	1,33,39,000	20,01,379	9,70,81,700	7,704,393	1,246,362	192,863	9,143,618	1 10-62	1 10-425	1 11-127	1 10-604
1871-72 .	7,79,68,000	1,99,47,000	16,49,000	9,95,64,000	7,484,738	1,916,824	159,363	9,560,925	1 11-08	1 11-063	1 11-194	1 11-047
1872-73 .	10,81,62,000	3,90,80,000	33,32,000	15,05,74,000	10,277,288	3,719,670	316,905	14,313,863	1 10-71	1 10-843	1 10-826	1 10-815
1873-74 .	11,51,42,609	2,68,62,391	6,29,000	14,26,34,000	10,717,323	2,504,185	59,298	13,280,806	1 10-33	1 10-25	1 10-5	1 10-347
1874-75 .	8,21,48,000	3,59,19,000	19,25,000	11,99,92,000	7,804,624	3,327,996	177,355	11,109,975	1 10-21	1 10-12	1 10-25	1 10-221
1875-76 .	9,04,59,000	5,15,56,000	30,27,000	14,50,42,000	8,148,722	4,658,520	273,842	13,081,084	1 9-61	1 9-68	1 9-71	1 9-645
1876-77 .	8,71,91,683	5,29,12,944	48,32,556	14,49,37,183	7,472,657	4,494,814	412,506	12,379,977	1 8-56	1 8-33	1 8-48	1 8-499
1877-78 .	7,40,26,594	2,81,51,500	11,27,845	10,33,05,939	6,420,772	2,439,272	97,412	8,957,556	1 8-81	1 8-79	1 8-72	1 8-81
1878-79 .	13,80,88,888	3,53,11,000	13,03,862	17,46,53,700	11,460,448	2,937,584	109,709	14,507,741	1 7-92	1 7-96	1 8-19	1 7-936
1879-80 .	13,93,24,785	3,88,53,116	17,39,011	17,99,16,912	11,555,478	3,215,111	143,505	14,914,094	1 7-90	1 7-86	1 7-8	1 7-895
1880-81 .	14,31,31,000	3,53,89,000	35,37,000	18,20,57,000	11,921,250	2,928,915	292,050	15,142,215	1 7-98	1 7-86	1 7-81	1 7-961
1881-82 .	14,80,75,813	7,13,54,537	18,50,000	22,12,80,350	12,271,235	5,911,859	153,903	18,336,997	1 7-88	1 7-88	1 7-96	1 7-888
1882-83 .	10,72,84,360	7,28,09,064	40,59,169	18,41,52,593	8,756,708	5,930,070	331,252	15,018,030	1 7-54	1 7-54	1 7-59	1 7-572
1883-84 .	12,35,77,669	8,51,47,000	1,23,92,000	22,11,16,669	10,057,519	6,929,054	1,010,667	17,997,240	1 7-53	1 7-53	1 7-57	1 7-53
1884-85 .	7,39,70,244	7,40,71,400	1,22,43,268	16,02,84,912	5,925,075	5,977,048	991,777	12,921,332	1 7-31	1 7-36	1 7-44	1 7-347
1885-86 .	8,18,24,554	5,20,93,557	1,01,07,659	14,40,25,770	6,223,260	3,999,169	770,311	10,992,746	1 6-25	1 6-42	1 6-29	1 6-318
1886-87 .	9,08,29,800	7,11,42,950	54,10,000	16,73,82,750	6,598,973	5,180,181	398,534	12,177,688	1 5-43	1 5-47	1 5-68	1 5-467
1887-88 .	9,77,35,327	9,44,14,771	1,60,26,569	20,81,76,667	6,894,600	6,657,655	1,130,225	14,682,540	1 4-93	1 4-923	1 4-925	1 4-932
1888-89 .	9,89,57,706	10,16,49,500	1,95,07,326	22,01,14,532	6,757,011	6,940,837	1,333,122	15,030,970	1 4-38	1 4-387	1 4-4	1 4-389
1889-90 .	12,74,33,390	6,75,18,239	3,10,96,024	22,60,97,653	8,799,201	4,667,061	2,136,730	15,602,997	1 4-56	1 4-59	1 4-49	1 4-562
1890-91 .	8,87,03,000	8,16,91,300	2,05,52,000	19,09,46,300	6,621,194	6,145,074	1,554,432	14,320,700	1 5-914	1 6-053	1 6-152	1 5-999
1891-92 .	13,78,25,572	7,54,98,800	2,61,61,291	23,94,85,663	9,643,711	5,313,466	1,839,364	16,796,541	1 4-793	1 4-890	1 4-874	1 4-833
1892-93 .	15,27,50,580	8,06,76,874	3,63,47,505	26,97,74,959	9,532,201	5,091,458	2,266,624	16,890,283	1 2-976	1 3-146	1 2-966	1 3-026
1893-94 .	7,29,05,492	7,40,35,170	1,72,87,331	16,42,27,993	4,436,865	4,480,975	1,042,336	9,960,176	1 2-606	1 2-526	1 2-47	1 2-556
1894-95 .	16,78,77,606	8,76,55,581	3,33,07,437	28,88,40,624	9,168,820	4,784,296	1,817,417	15,770,533	1 1-107	1 1-099	1 1-095	1 1-100
1895-96 .	17,25,35,428	11,84,08,355	8,98,64,972	38,08,08,755	9,809,790	6,669,235	2,262,491	18,742,216	1 1-64	1 1-519	1 1-62	1 1-401
1896-97 .	14,55,09,655	7,66,76,704	3,00,92,215	25,22,78,574	8,762,284	4,604,818	1,803,444	15,170,546	1 2-45	1 2-413	1 2-38	1 2-433
1897-98 .	7,54,76,531	4,69,81,321	2,54,91,157	14,79,49,009	4,827,066	3,026,991	1,618,687	9,472,744	1 3-349	1 3-463	1 3-24	1 3-366
1898-99 .	12,06,33,349	12,87,11,416	3,48,61,906	28,37,56,671	8,033,813	8,564,891	2,285,175	18,883,879	1 3-976	1 3-97	1 3-96	1 3-972
1899-1900	15,99,87,505	7,54,87,475	4,38,74,138	27,93,49,118	10,711,717	5,056,308	2,935,736	18,703,761	1 4-068	1 4-075	1 4-059	1 4-069
1900-01 .	11,07,11,058(a)	4,10,20,358	4,08,67,932	19,25,99,848	7,371,163	2,734,184	2,719,144	12,824,491	1 3-979	1 3-997	1 3-968	1 3-981
1901-02 .	14,94,85,073(a)	8,63,67,500	4,24,91,147	27,83,43,720	9,951,507(a)	5,756,145	2,823,190	18,535,842	1 3-977	1 3-995	1 3-974	1 3-982
1902-03 .	15,41,22,571(a)	8,54,58,700	4,12,43,994	28,08,25,265	10,272,404(a)	5,704,833	2,746,784	18,724,021	1 3-996	1 4-021	1 3-984	1 4-002
1903-04 .	16,91,41,303(a)	14,78,65,648	4,00,54,894	35,70,61,845	11,308,793(a)	9,890,451	2,675,214	23,874,458	1 4-023	1 4-053	1 4-029	1 4-047
1904-05 .	18,38,36,958(b)	14,17,02,699	3,56,82,165	36,12,21,822	12,286,287(a)	9,479,548	2,384,194	24,150,029	1 4-039	1 4-055	1 4-036	1 4-045
1905-06 .	27,00,80,278	15,25,23,239	5,43,83,581	47,69,87,098	18,054,161(b)	10,199,041	3,632,861	31,886,063	1 4-043	1 4-048	1 4-032	1 4-042
1906-07 .	29,19,00,672(c)	14,98,19,268	6,30,22,568	50,47,42,508	19,559,005	10,614,787	4,215,574	33,819,366	1 4-081	1 4-091	1 4-053	1 4-087
1907-08 .	11,84,24,911(c)	8,08,69,011	3,64,45,268	23,57,39,190	7,902,713(c)	5,410,883	2,433,097	15,746,693	1 4-015	1 4-058	1 4-022	1 4-031
1908-09 .	8,57,99,834(b)	7,48,80,019	4,00,28,365	20,07,08,218	5,696,383(c)	4,970,486	2,656,444	13,323,313	1 3-934	1 3-931	1 3-927	1 3-931
1909-10 .	16,13,27,782(c)	18,61,17,063	6,98,82,457	41,73,27,302	10,782,171(b)	12,439,410	4,665,011	27,886,592	1 4-04	1 4-04	1 4-02	1 4-037
1910-11 .	17,61,76,923(c)	15,55,60,059	6,25,99,551	39,43,45,533	11,788,584(c)	10,417,163	4,184,046	26,389,793	1 4-058	1 4-07	1 4-039	1 4-06
1911-12 .	19,21,70,357	15,29,51,971	5,65,44,537	40,16,66,865	12,878,975(c)	10,251,975	3,786,564	26,917,514	1 4-083	1 4-08	1 4-071	1 4-083
1912-13 .	20,07,00,825(c)	12,82,34,058	5,93,85,179	38,83,20,062	13,426,885(c)	8,582,799	3,973,865	25,983,549	1 4-056	1 4-06	1 4-060	1 4-059
1913-14 .	19,76,75,095	19,34,82,769	7,48,17,910	46,59,75,774	13,235,310	12,956,584	5,008,863	31,200,757	1 4-069	1 4-07	1 4-067	1 4-069
1914-15 .	4,11,97,558(c)	4,60,06,971	2,07,01,804	10,79,06,333	2,748,239(c)	3,068,498	1,381,468	7,198,205	1 4-01	1 4-007	1 4-015	1 4-009

(a) Includes amount drawn against the Gold Reserve Fund Rs. 2,90,86,395 = £1,939,093 in 1901-02, Rs. 39,45,000 = £263,000 in 1902-03, Rs. 3,30,00,000 = £2,209,000 in 1903-04 and Rs. 1,05,05,940 = £700,396 in 1904-05

(b) Includes amount drawn against the Gold Reserve Fund and Paper Currency Reserve Rs. 7,31,45,000 = £4,876,333 in 1905-06 and Rs. 13,63,50,000 = £9,090,000 in 1909-10

(c) Includes amount drawn against Gold Standard Reserve Rs. 78,94,856 = £526,324 in 1907-08, Rs. 2,23,72,303 = £1,491,487 in 1908-09, Rs. 4,71,75,000 = £2,145,000 in 1910-11, Rs. 2,98,25,000 = £1,988,333 in 1911-12, Rs. 3,22,50,000 = £2,150,000 in 1913-14 and Rs. 90,00,000 = £600,000 in 1914-15

*

WAYS AND MEANS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 80 TO 84]

In the early years of the period for which figures are given in table No. 50, the disbursements in London of the East India Company were met not only by the sale of bills but, to a considerable extent, by the realisation of commercial assets and by repayments of advances made on goods in India and China. These "ways and means" gradually declined and became extinct about 1850. Thereafter the Government was financed in England mainly by means of Council bills, supplemented by borrowing, by deposits made by railway companies against expenditure in India, and by very occasional resort to remittances in gold or silver from India. The last remittance of silver was made in 1870-71. No gold was remitted between 1879-80 and 1900-01, when gold was again remitted to the amount of £3,967,362; the subsequent remittances have been as follows: a remittance of about a million in 1901-02, nearly half a million in 1902-03, about four millions in each of the years 1903-04 and 1904-05, about 1½ millions in 1905-06, a quarter of a million in 1906-07, and to the amount of £239,950 in 1908-09. There was no remittance from 1909-10 to 1911-12, but a remittance of £327,501 was made in 1912-13, £453,024 in 1913-14, and £604,754 in 1914-15. In the ten years from 1905-06 to 1914-15 the disbursements amounted to £438,032,478, and, on the other side, Council bills represented £239,868,739 and borrowings £84,903,842, both items totalling £324,772,581.

No. 50--Disbursements in England and the Ways and Means by
which they were met from 1834-35 to 1914-15

WAYS AND MEANS OF THE HOME GOVERNMENT*

No. 50—DISBURSEMENTS in ENGLAND, in each year from 1834-35 to 1914-15,

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts) †	WAYS AND MEANS BY WHICH THE					
		Realisation of commer- cial assets	AMOUNTS RECEIVED IN ENGLAND				
			In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1834-35 to 1838-39	26,402,929	9,619,268	6,645,403	374,310	8,873,066	20,000	..
1839-40 „ 1843-44	17,836,301	119,938	4,030,377	2,664,318	9,202,427	30,000	..
1844-45 „ 1848-49	20,014,588	1,967	3,073,088	757,737	12,110,701	..	..
1849-50	4,167,705	2,294	1,314,942	118,041	2,935,118	..	..
1850-51	3,862,558	..	694,533	186,033	2,236,458	..	..
1851-52	3,510,829	..	26	205,556	2,777,523	..	..
1852-53	3,796,802	..	..	116,160	3,317,122	..	..
1853-54	4,369,009	..	60	339,531	3,850,565	..	..
1854-55	4,272,589	..	..	90,352	3,669,678	..	412,021
1855-56	5,036,793	..	..	207,392	1,484,040	..	7,202
1856-57	4,988,849	..	..	184,684	2,819,711	..	..
1857-58	9,354,728	..	..	1,768,023	628,499	..	..
1858-59	13,470,617	..	..	136,501	25,901	..	..
1859-60	15,253,578	..	..	544,428	4,694	..	..
1860-61	10,646,185	..	..	1,003,160	797	..	..
1861-62	11,242,685	..	..	1,011,666	1,193,729	120,000	..
1862-63	10,863,137	..	..	306,938	6,041,576	..	..
1863-64	16,818,982	..	..	60,232	8,979,521	..	..
1864-65	9,480,062	..	..	106,881	6,789,473	..	..
1865-66	10,419,741	..	..	106,565	6,998,899	..	159,858
1866-67 (11 months)	10,924,952	..	..	169,575	5,613,746	..	..
1867-68	12,681,606	..	..	1,253,721	4,137,285	..	..
1868-69	13,661,553	..	..	4,526,730	3,705,741	..	..
1869-70	14,509,939	..	..	1,470,631	6,980,122	..	..
1870-71	13,523,477	..	..	229,748	8,443,509	..	..
1871-72	13,486,813	..	..	88,102	10,310,339	..	..
1872-73	13,831,718	..	..	195,558	13,939,095	403,040	..
1873-74	15,532,843	..	..	167,348	13,285,678	..	..
1874-75	14,480,644	..	..	132,570	10,841,615	..	..
1875-76	14,356,599	..	..	94,390	12,389,613	..	..
1876-77	15,696,371	..	..	131,710	12,695,799	..	..
1877-78	15,904,685	..	..	106,735	10,134,455	..	..
1878-79	18,749,736	..	..	495,126	13,948,565	1,516,193	..
1879-80	(a) 27,863,324	..	..	167,982	15,261,810	..	486,947
1880-81	17,958,519	..	..	274,107	15,239,676	..	..

* Compiled from the Home Accounts of the Government of India.

† For particulars of large or exceptional payments included in this column, see next table

(a) Includes £2,000,000, being an advance from His Majesty's Treasury under the Indian Advance Act, 1879.

and the WAYS and MEANS by which they were met (in pounds sterling)

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA					Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on invest- ments	Paper currency reserve	Release of gold held in England as a reserve to secure the pay- ment of currency notes issued in India	Total receipts, excluding miscellane- ous receipts	Cash balance at end of the year	
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances	Borrowed in England	Sale of stock in the public funds						
26,113	...	15,938,892	...	...				25,558,160	2,928,132	1834-35 to 1838-39
...	...	15,927,122	268,900	..				16,315,960	1,407,791	1839-40 to 1843-44
918,224	90,000	16,949,750	2,200,819	798,692				19,951,228	1,344,431	1844-45 to 1848-49
322,365	237,491	4,927,957	..	..				4,930,251	2,106,977	1849-50
..	395,017	4,512,041	..	..				4,512,041	2,756,460	1850-51
...	137,113	3,120,217	..	..				3,120,217	2,365,848	1851-52
...	208,029	3,641,311	..	..				3,641,311	2,210,357	1852-53
...	378,776	4,568,932	..	..				4,568,932	2,410,280	1853-54
...	2,457,840	6,629,891	..	..				6,629,891	4,767,582	1854-55
...	2,002,130	3,700,764	..	..				3,700,764	3,431,553	1855-56
...	1,589,845	4,594,240	..	..				4,594,240	3,041,944	1856-57
..	1,638,240	4,034,762	5,688,173	941,449				10,664,384	4,351,600	1857-58
...	4,888,899	5,051,301	6,887,114	..				11,938,415	2,819,398	1858-59
...	3,275,621	3,824,743	12,805,530	..				16,630,273	4,196,093	1859-60
...	3,434,593	4,438,550	4,664,605	..				9,103,155	2,658,063	1860-61
...	7,002,551	9,327,946	4,995,387	..				14,323,333	5,733,711	1861-62
...	3,429,822	10,378,336	..	..				10,378,336	5,248,910	1862-63
..	4,685,593	13,725,346	2,441,000	..				16,166,346	4,596,274	1863-64
...	1,902,325	8,798,679	..	..				8,798,679	3,914,891	1864-65
..	1,175,508	8,440,830	882,800	..				9,323,630	2,818,780	1865-66
882,302	2,807,427	9,473,050	2,731,901	..				12,204,951	4,098,779	1866-67 11 (months)
...	4,860,423	10,251,429	1,164,407	..				11,415,836	2,833,009	1867-68
..	4,087,914	12,320,385	1,534,140	..				13,854,525	3,025,981	1868-69
..	1,886,276	10,337,029	4,039,412	..				14,376,441	2,892,483	1869-70
571,193	2,268,660	11,513,110	2,423,856	..				13,936,966	3,305,972	1870-71
..	1,190,085	11,588,526	1,413,406	..				13,001,932	2,821,091	1871-72
...	-528,622*	14,009,071	..	..				14,009,071	2,998,444	1872-73
..	57,553	13,510,579	1,037,458	..				14,548,037	2,013,638	1873-74
...	-781,648*	10,192,537	5,070,839	..				15,263,376	2,796,370	1874-75
...	-1,210,174*	11,273,829	1,206,299	..				12,480,128	919,899	1875-76
...	-1,553,238*	11,274,271	6,216,168	..				17,490,439	2,713,967	1876-77
..	-312,956*	9,928,234	4,339,141	..				14,267,375	1,076,657	1877-78
...	-925,545*	15,034,339	3,746,640	..				18,791,004	1,117,925	1878-79
...	-457,556*	15,459,183	13,552,781	..				29,015,506	2,270,107	1879-80
...	-738,572*	14,775,211	5,037,244	..				19,816,161	4,127,749	1880-81

* The withdrawals exceeded the receipts to this extent

[Continued on next page]

No. 50—DISBURSEMENTS in ENGLAND, in each year from 1834-35 to 1914-15,

WAYS AND MEANS BY WHICH THE							
DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts)*		AMOUNTS RECEIVED IN ENGLAND					
		Realisation of commer- cial assets	In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1881-82	21,793,502	..	..	267,081	18,412,429(a)	..	..
1882-83	22,063,250	..	..	330,960	14,119,128	..	..
1883-84	18,724,622	..	..	371,594	17,599,805	..	..
1884-85	21,112,152	..	..	384,608	13,758,909	..	..
1885-86	19,074,130	..	..	1,036,077	10,292,692	..	..
1886-87	23,021,259	..	..	189,297	12,136,278	..	..
1887-88	17,382,835	..	..	186,568	15,358,577	..	..
1888-89	30,675,794	..	..	129,935	14,262,859	..	..
1889-90	17,366,312	..	..	148,029	15,474,496	..	..
1890-91	22,427,394	..	..	161,882	15,969,034	..	..
1891-92	19,156,320	..	..	158,632	16,093,854	..	..
1892-93	20,495,342	..	..	150,790	16,532,215	..	..
1893-94	23,426,483	..	..	147,327	9,530,235	..	..
1894-95	24,328,065	..	..	148,471	16,905,102	..	..
1895-96	18,894,013	..	..	170,979	17,664,492	..	..
1896-97	21,513,891	..	..	262,859	15,526,547	..	..
1897-98	19,140,204	..	..	180,506	9,506,077	..	..
1898-99	27,546,515	..	..	201,819	18,692,377	..	..
1899-1900	25,909,192	..	..	1,536,647	19,067,022	..	..
1900-01	34,869,343	..	..	2,287,982	13,300,277	..	3,967,362
1901-02	27,459,555	..	..	2,245,166	18,539,071(b)	..	1,001,995
1902-03	25,730,325	..	..	802,988	18,499,946(b)	..	497,207
1902-04	31,491,699	..	..	2,645,332	23,859,303(b)	..	3,997,128
1904-05	31,168,251	..	..	936,980	24,425,558(b)	..	4,090,388
1905-06	51,429,591	..	..	724,929	31,166,973(c)	..	1,400,309 (d)
1906-07	43,047,986	..	..	547,575	32,907,196(e)	..	250,000 (f)
1907-08	36,669,171	..	..	1,008,834	16,232,061(g)	..	..
1908-09	37,925,455	..	..	510,093	13,915,426(h)	..	239,950
1909-10	40,082,753	..	..	358,213	27,096,586(i)	..	..
1910-11	51,411,496	..	..	905,356	26,783,303(j)	..	..
1911-12	43,092,806	..	..	1,194,909	27,058,550(k)	..	..
1912-13	52,717,391	..	..	1,473,611	25,759,706	..	327,501
1913-14	45,274,314	..	..	1,644,409	31,200,827(l)	..	453,021
1914-15	36,381,515	..	..	10,318,902(n)	7,748,111(m)	..	604,754
TOTAL	1,441,769,372	9,743,467	15,758,429	53,561,881	867,861,568	2,089,233	17,895,646

* For particulars of large or exceptional payments included in this column, see next table

(a) Exclusive of £1,001,393 received on account of the Commission for the Reduction of Debt

(b) Include £1,939,093, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively

(c) Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve, and £3,240,000 on account of Australian Gold, but excludes £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March, and £13,480, being allotments of the 28th March taken up in April 1906

(d) Includes £1,000,000 on account of special Telegraphic Transfers sold against Gold in India

(e) Includes £2,895,000 on account of Australian Gold, £400,000, representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906, and £13,480, being allotments of the 28th March taken up in April 1906. Excludes £925,000, being Telegraphic Transfers against Australian Gold issued in March 1907 but taken in the Home Accounts for April 1907

(f) Special Telegraphic Transfers sold against Gold in India

(g) Includes £526,324 drawn against Gold Standard Reserve, and £925,000, representing Telegraphic Transfers issued against Australian Gold in March 1907 but taken in the Home Accounts for April 1907

(h) Includes £1,491,487 drawn against Gold Standard Reserve

(i) Excludes £320,000 on account of Telegraphic Transfers issued against Gold in transit from Egypt and Australia not included in the Home Accounts for March 1910, but includes £8,090,000 and £1,000,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(j) Includes £320,000 issued against Gold in transit from Egypt and Australia and £600,000 and £2,545,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(k) Includes £1,988,333 drawn against Paper Currency Reserve

(l) Includes £2,150,000 drawn against Gold Standard Reserve

(m) Includes £600,172 appropriated to Gold Standard Reserve

(n) Includes £9,229,436 on account of advances by the War Office in respect of expenditure incurred in India in connection with Expeditionary Forces.

and the WAYS and MEANS by which they were met (in pounds sterling)—continued

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA			Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on invest- ments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellane- ous receipts	Cash balance at end of the year	
Remit- ted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remit- tances								
...	—852,529*	17,826,981	2,455,647	..				20,286,662	2,620,909	1881-82
...	1,687,694	16,137,783	6,730,333	..				22,872,215	3,429,874	1882-83
...	—408,770*	17,562,629	1,841,001	..				19,407,969	4,113,221	1883-84
...	50,288	14,193,805	5,049,956	..				19,248,309	2,249,378	1884-85
...	5,151,537	16,480,306	5,071,031	..				21,551,337	4,726,585	1885-86
...	1,127,935	13,453,510	10,121,992	..				23,575,502	5,280,828	1886-87
...	2,457,559	18,002,704	..	..				18,002,704	5,900,697	1887-88
...	—724,490*	13,668,304	14,366,726	..				28,035,030	3,258,933	1888-89
...	—274,273*	15,348,252	4,161,000	..				19,509,252	5,402,873	1889-90
...	—2,166,345*	13,964,571	6,895,000	..				20,859,571	3,835,050	1890-91
...	—1,408,590*	14,843,896	4,600,000	..				19,443,896	4,122,626	1891-92
...	658,099	17,341,104	1,300,000	..				18,641,104	2,268,388	1892-93
...	—654,903*	9,022,659	13,436,000	..				22,458,659	1,300,564	1893-94
...	—522,948*	16,530,625	9,000,000	..				25,530,625	2,503,124	1894-95
...	—50,784*	17,784,687	2,000,000	..				19,784,687	3,393,798	1895-96
...	1,268,041	17,052,447	3,900,000	..				20,952,447	2,832,354	1896-97
...	—344,489*	9,342,094	9,500,000	..				18,842,094	2,534,244	1897-98
...	—533,811*	18,360,385	9,797,654	..				28,158,039	3,145,768	1898-99
...	—1,009,302*	19,594,367	6,500,000	..				26,094,367	3,330,943	1899-1900
...	52,355	19,607,976	14,422,350	..			1,600,000	35,630,326	4,091,926	1900-01
...	749,882	22,543,114	6,009,500	..	1,515,152		..	30,060,766	6,693,137	1901-02
...	—88,252*	19,711,889	5,000,000	..	93,085		..	24,804,974	5,767,786	1902-03
...	—1,349,257*	29,152,506	3,500,000	..	366,189		..	33,018,695	7,294,782	1903-04
...	383,408	29,836,334	3,000,000	..	1,299,716		..	34,136,050	10,262,581	1904-05
...	—1,214,522*	32,077,689	14,480,446	..	2,945,401		100,000	49,603,536	8,436,519	1905-06
...	—1,566,699*	32,138,072	2,000,000	..	3,353,481	1,076,728	1,650,000	40,218,279	5,606,812	1906-07
...	206,444	17,447,339	10,777,747	..	4,261,063	3,394,698	920,000	36,800,847	5,738,488	1907-08
...	4,070,405	18,735,874	11,342,053	..	7,893,845	2,668,910	..	40,640,682	8,453,715	1908-09
..	1,037,024	28,491,823	15,069,573	..	3,877,260	..	..	47,438,656	15,809,618	1909-10
..	1,174,244	28,862,903	13,878,920	..	11,034,403	..	..	53,776,226	18,174,348	1910-11
...	—711,916*	27,141,543	7,355,103	..	9,485,534	..	..	44,382,180	19,463,722	1911-12
..	—481,592*	27,079,226	3,000,000	..	11,364,076	1,600,000	..	43,043,302	9,789,633	1912-13
..	2,765,308	36,063,568	..	..	7,578,845	..	..	43,642,413	8,157,732	1913-14
..	44,044	18,715,811	7,000,000	..	9,421,208	1,000,000	..	36,137,019	7,913,236	1914-15
2,720,197	58,035,215	1,017,982,169	(a) 327,910,052	1,740,141	74,489,258	9,740,334	4,270,000	1,445,909,708	..	TOTAL

* The withdrawals exceeded the receipts to this extent

(a) The actual debt created amounted, however, to £339,257,170, the difference representing discount on loans which has been or is being discharged by means of a Sinking Fund. £156,086,813 of debt has been discharged in the same period, and the amount of Debt existing at the end of 1914-15 was £133,190,357

WAYS AND MEANS—
HOME GOVERNMENT

(84) ,

No. 51.—PARTICULARS of LARGE or EXCEPTIONAL PAYMENTS included in the DISBURSEMENTS in each year from 1834-35 to 1914-15

	Debt, permanent and temporary, discharged	Investments in the public funds	Cost of silver shipped to India	Purchase of gold to be held as a reserve to secure the payment of currency notes issued in India	Gold Standard reserve(a)	Paper Currency reserve	East Indian Railway, portion of the purchase money and redemption of annuity, etc.	Eastern Bengal Railway, redemption of debenture stock annuity	Purchase of the Oudh and Rohilkhand Railway	South Indian Railway debentures	Great Indian Peninsula Railway: redemption of liabilities	TOTAL
1834-35	£ 2,213,852	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ 2,213,852
1836-37	5,318,806	..	..	..	..	..	..	..	..	..	..	5,318,806
1838-39	1,771,850	700,884	..	..	..	..	..	..	..	..	..	2,472,734
1848-49	..	277,875	..	..	..	..	..	..	..	..	..	277,875
1849-50	..	479,887	..	..	..	..	..	..	..	..	..	479,887
1855-56	352,869	..	..	..	..	..	..	..	..	..	..	352,869
1857-58	900,000	..	1,031,033	..	..	..	..	..	..	..	..	1,931,033
1858-59	653,900	..	2,348,765	..	..	..	..	..	..	..	..	3,002,665
1859-60	2,123,000	..	3,636,082	..	..	..	..	..	..	..	..	5,759,082
1860-61	956,200	..	364,497	..	..	..	..	..	..	..	..	1,320,697
1861-62	1,301,600	..	735,005	..	..	..	..	..	..	..	..	2,036,605
1862-63	1,756,200	..	..	..	..	..	..	..	..	..	..	1,756,200
1863-64	7,968,500	..	..	..	..	..	..	..	..	..	..	7,968,500
1868-69	502,500	..	..	..	..	..	..	..	..	..	..	502,500
1869-70	501,300	..	..	..	..	..	..	..	..	..	..	501,300
1873-74	1,019,000	..	..	..	..	..	..	..	..	..	..	1,019,000
1876-77	500,000	..	..	..	..	..	..	..	..	..	..	500,000
1878-79	3,374,500	..	..	..	..	..	..	..	..	..	..	3,374,500
1879-80	2,609,500	..	..	..	..	..	9,565,939	..	..	..	..	12,175,439
1880-81	4,444,911	..	..	..	..	..	..	..	..	..	..	4,444,911
1881-82	5,717,328	..	..	..	..	..	586,300	..	..	..	..	6,303,628
1882-83	6,256,785	..	..	..	..	..	400,333	..	..	..	..	6,737,118
1883-84	1,290,031	..	..	..	..	..	510,319	55,942	..	..	..	1,856,292
1884-85	3,849,723	..	..	..	..	..	341,958	972,788	..	..	..	5,164,469
1885-86	1,006,200	..	..	..	..	..	544,991	541,054	..	..	..	2,092,245
1886-87	411,020	..	..	..	..	..	4,914,546(b)	..	..	..	..	5,325,566
1888-89	3,667,626	..	..	..	..	..	..	10,336,049	..	..	..	14,003,675
1889-90	912,865	..	..	..	..	..	..	..	..	..	..	912,865
1890-91	35,976	..	..	..	..	..	..	500,000	..	..	..	535,976
1891-92	1,390,262	..	..	..	..	..	..	31,000	86,100	..	..	1,507,362
1892-93	1,340	..	..	..	..	..	..	1,770,300	150,000	..	..	1,921,640
1893-94	4,752,015	..	..	..	..	..	..	729,000	520,200	..	..	6,001,215
1894-95	7,005,000	..	..	..	..	..	..	..	..	..	..	7,005,000
1895-96	2,001,600	..	..	..	..	..	..	..	..	..	..	2,001,600
1896-97	4,818,890	..	..	..	..	..	..	..	..	..	..	4,818,890
1897-98	1,002,802	..	..	..	..	..	..	..	..	..	..	1,002,802
1898-99	9,383,978	..	..	..	..	..	..	..	..	..	..	9,383,978
1899-1900	6,501,300	..	405,000	1,500,000	..	..	..	..	..	..	..	8,406,300
1900-01	5,000,000	..	5,849,924	100,000	..	..	..	..	..	..	5,922,350	16,672,274
1901-02	5,000,202	..	2,885	..	3,454,245	..	..	..	..	..	..	8,457,332
1902-03	5,368,800	..	285,000	..	356,085	..	..	..	..	..	..	6,009,885
1903-04	4,100,000	..	4,055,327	..	2,566,189	..	..	..	..	..	..	10,721,516
1904-05	3,002,206	..	4,540,378	..	2,000,112	..	..	..	..	..	..	9,542,696
1905-06	750,060	..	8,218,043	..	6,488,401	2,378,333(c)	..	..	..	..	..	834,837
1906-07	749,300	..	12,370,929	..	3,353,481	31,726	..	..	..	..	..	16,506,036
1907-08	634,738	..	4,516,255	..	4,576,164	69,698	..	..	..	..	..	9,796,855
1908-09	1,865,800	..	..	..	10,046,727	463,910	..	..	..	..	..	12,376,447
1909-10	6,179,400	..	..	..	9,426,560	1,000,000	..	..	..	..	..	16,605,950
1910-11	6,817,900	..	..	..	13,167,572	2,545,000	..	..	..	..	..	22,530,472
1911-12	7,276,200	..	..	..	9,889,128	1,988,333	..	..	..	..	..	19,153,716
1912-13	6,477,600	..	7,058,619	..	11,432,122	1,600,000	..	..	..	..	..	26,568,341
1913-14	1,781,200	..	..	..	10,709,546	..	..	..	..	..	..	12,490,746
1914-15	500,000	..	..	..	10,038,020	..	..	..	..	..	..	10,538,020

(a) Invested in British funds and Treasury bills

(b) Includes £4,911,621 on account of redemption of annuity, etc., of the Sind, Punjab, and Delhi Railways

(c) Includes £1,933,333 invested in Consols and Exchequer Bonds and £1,045,000 representing the transfer of gold at the Bank of England

PRICES OF GOLD, SILVER AND STOCKS AND RATES OF EXCHANGE

[FOR TABLES, SEE PAGES 86 TO 106D]

Table No. 52 is a record, from the year 1835, of the minimum and maximum prices of standard silver in London during each month, the yearly value of silver coined in England, the imports and exports of silver into and from England, and the annual sum of Council Bills and the Bank of England average rate of discount.

Table No. 53 shows the prices of standard silver in London and of bar gold in India, ruling at or about the close of each fortnight; also the relative values of the two metals in London and India. The mint price in London of Gold $\frac{1}{2}$ fine is £3-17-10 $\frac{1}{2}$ per ounce troy, but as standard silver is $\frac{3}{4}$ fine, the comparative value per ounce of gold $\frac{3}{4}$ fine or £3-18-7 is divided by the market price of an ounce of standard silver and thus the relative value of the two metals is obtained. In India up till June 1893, when the mints were closed to the coinage of silver for the public, the comparison was made between the price of a tola of bar gold and the rupee which itself weighs one tola (180 grains) and contains 165 grains of pure silver. Thus the rupee price of a tola of gold was multiplied by a fraction of which 165 was the numerator and the denominator the number of grains of pure gold per tola of bar gold, that is to say 179.1 up to the close of 1887, when the touch of the bar gold was 99 $\frac{1}{2}$ and 180 from January 1888, from which month prices were quoted for gold of 100 touch. From the latter half of June 1893, when the mints were closed, the relative values in India have been calculated on the market prices of the two metals at Bombay, excluding the import duty levied on silver (5 per cent from 10th March 1894 to 24th February 1910 and 4 annas per ounce from 25th February 1910).

Table No. 54 shows the course of the prices of silver in London since January, 1894, the figures representing the average for each half month, and the variations are worked out on the basis of the price of silver on the 1st June, 1893, the month in which the mints were closed.

Table No. 55 shows the course of the rates of exchange in Calcutta since January, 1894, the figures representing the average for each half month, and the variations are also worked out on the basis of the rate of exchange on the 1st June, 1893, being taken as 100.

Table No. 56 shows from the year 1894, the course of exchange on London, the Bank of England rate of discount, and the Bank of Bengal rates of interest.

Table No. 57 shows, from the year 1894, the price of sovereigns (British and Australian) and the price per tola of uncoined gold (China leaf of 100 touch) in India.

Table No. 58 records the course of the price of bar silver in Bombay, inclusive of import duty, from 1894-95.

Table No. 59 records the course of the rate of exchange between India and China, from 1894-95.

Table No. 60 shows the price of Government Securities in Calcutta; table No. 61 of India Stock in London and table No. 61 A of Enfaced Rupee Paper in London.

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE *

No. 52.—MINIMUM and MAXIMUM PRICE in LONDON of STANDARD

—	January	February	March	April	May	June	July	August	September	October	November
	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
1835 . . .	59 $\frac{7}{8}$	60	60	59 $\frac{3}{4}$	59 $\frac{3}{4}$	59 $\frac{3}{8}$ —59 $\frac{3}{4}$	59 $\frac{3}{4}$	59 $\frac{1}{2}$	59 $\frac{3}{8}$	59 $\frac{3}{8}$	59 $\frac{1}{2}$
1840 . . .	60 $\frac{1}{2}$ —60 $\frac{1}{2}$	60 $\frac{1}{2}$	60 $\frac{1}{2}$ —60 $\frac{3}{8}$	60 $\frac{1}{2}$ —60 $\frac{1}{2}$	60 $\frac{3}{8}$ —60 $\frac{1}{2}$	60 $\frac{1}{2}$	60 $\frac{3}{8}$ —60 $\frac{1}{2}$	60 $\frac{1}{2}$ —60 $\frac{3}{8}$	60 $\frac{1}{2}$ —60 $\frac{3}{8}$	60 $\frac{1}{2}$ —60 $\frac{3}{8}$	60 $\frac{1}{2}$
1845 . . .	59 $\frac{1}{2}$	59 $\frac{3}{8}$ —59 $\frac{1}{2}$	58 $\frac{7}{8}$ —59 $\frac{3}{8}$	58 $\frac{7}{8}$	58 $\frac{7}{8}$ —59 $\frac{1}{2}$	59—59 $\frac{1}{2}$	59 $\frac{1}{2}$ —59 $\frac{1}{2}$	59 $\frac{3}{8}$ —59 $\frac{3}{8}$	59 $\frac{3}{8}$	59 $\frac{1}{2}$ —59 $\frac{3}{8}$	59 $\frac{3}{8}$ —59 $\frac{7}{8}$
1850 . . .	59 $\frac{3}{8}$ —59 $\frac{3}{4}$	59 $\frac{1}{2}$ —59 $\frac{3}{8}$	59 $\frac{3}{8}$ —59 $\frac{1}{2}$	59 $\frac{3}{8}$	59 $\frac{3}{8}$	59 $\frac{3}{8}$	59 $\frac{3}{8}$ —59 $\frac{7}{8}$	59 $\frac{7}{8}$	60—60 $\frac{3}{8}$	60 $\frac{3}{8}$ —60 $\frac{3}{8}$	60 $\frac{3}{8}$ —61 $\frac{1}{4}$
1855 . . .	61 $\frac{1}{2}$ —61 $\frac{1}{8}$	61 $\frac{1}{2}$ —61 $\frac{1}{8}$	60 $\frac{7}{8}$	60 $\frac{3}{8}$	61 $\frac{1}{2}$ —61 $\frac{3}{8}$	61 $\frac{1}{2}$	61 $\frac{1}{2}$ —61 $\frac{3}{8}$	61 $\frac{1}{2}$	61 $\frac{1}{2}$	61 $\frac{1}{2}$	60—61 $\frac{3}{8}$
1860 . . .	62—62 $\frac{3}{8}$	62—62 $\frac{3}{8}$	61 $\frac{1}{2}$ —62 $\frac{1}{8}$	61 $\frac{1}{2}$	61 $\frac{3}{8}$	61 $\frac{3}{8}$ —61 $\frac{1}{2}$	61 $\frac{1}{2}$	61 $\frac{3}{8}$ —61 $\frac{3}{8}$	61 $\frac{3}{8}$	61 $\frac{3}{8}$ —61 $\frac{1}{2}$	61 $\frac{1}{2}$ —61 $\frac{3}{8}$
1865 . . .	61 $\frac{1}{2}$ —61 $\frac{1}{8}$	61 $\frac{3}{8}$ —61 $\frac{1}{2}$	61—61 $\frac{3}{8}$	60 $\frac{3}{8}$	60 $\frac{9}{16}$ —60 $\frac{3}{4}$	60 $\frac{1}{2}$ —60 $\frac{3}{4}$	60 $\frac{1}{2}$ —60 $\frac{3}{4}$	60 $\frac{3}{4}$ —60 $\frac{3}{4}$	60 $\frac{3}{8}$ —61	61 $\frac{3}{8}$ —61 $\frac{1}{2}$	61 $\frac{1}{2}$ —61 $\frac{3}{4}$
1870 . . .	60 $\frac{1}{2}$ —60 $\frac{3}{4}$	60 $\frac{3}{8}$ —60 $\frac{1}{2}$	60 $\frac{3}{8}$ —60 $\frac{3}{8}$	60 $\frac{3}{8}$ —60 $\frac{1}{2}$	60 $\frac{3}{8}$ —60 $\frac{1}{2}$	60 $\frac{3}{8}$ —60 $\frac{1}{2}$	60 $\frac{1}{2}$ —62	60 $\frac{3}{8}$ —60 $\frac{3}{8}$	60 $\frac{1}{2}$ —60 $\frac{3}{8}$	60 $\frac{3}{8}$ —60 $\frac{3}{8}$	60 $\frac{1}{2}$ —60 $\frac{3}{8}$
1875 . . .	57 $\frac{1}{2}$ —57 $\frac{3}{8}$	57 $\frac{3}{8}$ —57 $\frac{1}{2}$	57—57 $\frac{1}{2}$	57 $\frac{3}{8}$ —57 $\frac{3}{8}$	56 $\frac{1}{2}$ —57	55 $\frac{1}{2}$ —55 $\frac{3}{8}$	55 $\frac{1}{2}$ —55 $\frac{3}{8}$	56—56 $\frac{3}{8}$	56 $\frac{1}{2}$ —56 $\frac{3}{8}$	56 $\frac{3}{8}$ —57 $\frac{3}{8}$	56 $\frac{3}{8}$ —56 $\frac{1}{2}$
1880 . . .	52 $\frac{1}{2}$ —52 $\frac{1}{2}$	52—52 $\frac{9}{16}$	51 $\frac{1}{2}$ —52 $\frac{1}{2}$	51 $\frac{1}{2}$ —52 $\frac{1}{2}$	52 $\frac{1}{16}$ —52 $\frac{1}{2}$	52 $\frac{3}{8}$ —52 $\frac{3}{8}$	52 $\frac{1}{2}$ —52 $\frac{7}{8}$	52 $\frac{1}{2}$ —52 $\frac{7}{8}$	52 $\frac{3}{8}$ —52 $\frac{3}{8}$	51 $\frac{3}{8}$ —52 $\frac{5}{8}$	51 $\frac{3}{8}$ —51 $\frac{7}{8}$
1885 . . .	49 $\frac{3}{8}$ —50	48 $\frac{1}{8}$ —49 $\frac{9}{16}$	49—49 $\frac{9}{16}$	48 $\frac{3}{8}$ —49 $\frac{3}{8}$	48 $\frac{1}{8}$ —50	49—49 $\frac{3}{8}$	49 $\frac{3}{8}$ —49 $\frac{1}{2}$	48 $\frac{7}{8}$ —49 $\frac{3}{8}$	47 $\frac{1}{2}$ —48 $\frac{3}{8}$	47 $\frac{1}{2}$ —47 $\frac{3}{8}$	47 $\frac{5}{8}$ —47 $\frac{3}{8}$
1890 . . .	44 $\frac{1}{2}$ —44 $\frac{1}{2}$	43 $\frac{1}{8}$ —44 $\frac{5}{8}$	43 $\frac{3}{8}$ —44 $\frac{3}{8}$	43 $\frac{1}{8}$ —48	46—47 $\frac{1}{2}$	46 $\frac{1}{2}$ —49	47 $\frac{9}{16}$ —50 $\frac{3}{8}$	50 $\frac{3}{4}$ —54 $\frac{1}{2}$	50—54 $\frac{3}{8}$	48 $\frac{3}{8}$ —51 $\frac{1}{2}$	45—48 $\frac{3}{8}$
1894 . . .	30 $\frac{1}{2}$ —31 $\frac{3}{8}$	27 $\frac{1}{2}$ —30 $\frac{1}{16}$	27—27 $\frac{3}{4}$	28 $\frac{1}{8}$ —29 $\frac{7}{16}$	28 $\frac{1}{8}$ —29 $\frac{5}{8}$	28 $\frac{5}{8}$ —28 $\frac{1}{8}$	28 $\frac{3}{8}$ —28 $\frac{1}{8}$	28 $\frac{1}{8}$ —30 $\frac{1}{2}$	29 $\frac{3}{8}$ —30 $\frac{1}{2}$	28 $\frac{7}{8}$ —29 $\frac{3}{8}$	28 $\frac{3}{8}$ —29 $\frac{1}{2}$
1895 . . .	27 $\frac{3}{8}$ —27 $\frac{7}{8}$	27 $\frac{1}{2}$ —27 $\frac{5}{8}$	27 $\frac{3}{8}$ —30	29 $\frac{3}{8}$ —30 $\frac{7}{8}$	30 $\frac{3}{8}$ —30 $\frac{3}{8}$	30 $\frac{3}{8}$ —30 $\frac{1}{8}$	30 $\frac{3}{8}$ —30 $\frac{5}{8}$	30 $\frac{1}{2}$ —30 $\frac{9}{16}$	30 $\frac{7}{8}$ —30 $\frac{3}{8}$	30 $\frac{5}{8}$ —31 $\frac{3}{8}$	30 $\frac{3}{8}$ —30 $\frac{1}{2}$
1896 . . .	30 $\frac{1}{2}$ —30 $\frac{7}{8}$	30 $\frac{3}{4}$ —31 $\frac{9}{16}$	31 $\frac{3}{8}$ —31 $\frac{9}{16}$	30 $\frac{1}{8}$ —31 $\frac{3}{8}$	30 $\frac{1}{8}$ —31 $\frac{1}{4}$	31 $\frac{3}{8}$ —31 $\frac{9}{16}$	31 $\frac{3}{8}$ —31 $\frac{1}{2}$	30 $\frac{3}{8}$ —31 $\frac{3}{8}$	30—30 $\frac{1}{16}$	29 $\frac{3}{4}$ —30 $\frac{1}{8}$	29 $\frac{3}{4}$ —30 $\frac{3}{8}$
1897 . . .	29 $\frac{1}{8}$ —29 $\frac{1}{8}$	29 $\frac{1}{8}$ —29 $\frac{1}{4}$	28 $\frac{5}{8}$ —29 $\frac{5}{8}$	28 $\frac{3}{8}$ —28 $\frac{3}{8}$	27 $\frac{1}{2}$ —28 $\frac{3}{8}$	27 $\frac{1}{2}$ —27 $\frac{3}{4}$	26 $\frac{3}{8}$ —27 $\frac{1}{8}$	23 $\frac{3}{4}$ —26 $\frac{1}{2}$	23 $\frac{3}{4}$ —27 $\frac{1}{2}$	25 $\frac{9}{16}$ —27 $\frac{1}{2}$	26 $\frac{3}{8}$ —27 $\frac{1}{2}$
1898 . . .	26 $\frac{1}{2}$ —26 $\frac{7}{8}$	25 $\frac{3}{8}$ —26 $\frac{1}{4}$	25—26 $\frac{1}{16}$	25 $\frac{1}{8}$ —26 $\frac{5}{16}$	25 $\frac{1}{8}$ —26 $\frac{3}{8}$	26 $\frac{1}{8}$ —27 $\frac{1}{2}$	27—27 $\frac{3}{8}$	27 $\frac{1}{8}$ —27 $\frac{3}{8}$	27 $\frac{1}{8}$ —28 $\frac{5}{16}$	27 $\frac{9}{16}$ —28 $\frac{7}{8}$	27 $\frac{1}{2}$ —28 $\frac{7}{8}$
1899 . . .	27 $\frac{1}{4}$ —27 $\frac{3}{8}$	27 $\frac{3}{8}$ —27 $\frac{3}{4}$	27 $\frac{3}{8}$ —27 $\frac{9}{16}$	27 $\frac{3}{8}$ —28 $\frac{7}{8}$	28—28 $\frac{3}{4}$	27 $\frac{1}{8}$ —28	27 $\frac{3}{8}$ —27 $\frac{3}{4}$	27 $\frac{3}{8}$ —27 $\frac{1}{2}$	26 $\frac{1}{8}$ —27 $\frac{3}{8}$	26 $\frac{3}{8}$ —26 $\frac{1}{8}$	26 $\frac{1}{8}$ —27 $\frac{3}{8}$
1900 . . .	27—27 $\frac{1}{8}$	27 $\frac{5}{8}$ —27 $\frac{3}{4}$	27 $\frac{7}{8}$ —27 $\frac{1}{2}$	27 $\frac{5}{8}$ —27 $\frac{1}{2}$	27 $\frac{1}{2}$ —27 $\frac{5}{8}$	27 $\frac{9}{16}$ —28 $\frac{9}{16}$	27 $\frac{3}{4}$ —28 $\frac{9}{16}$	27 $\frac{1}{2}$ —28 $\frac{7}{8}$	28 $\frac{1}{8}$ —29 $\frac{1}{2}$	29 $\frac{1}{8}$ —30 $\frac{1}{8}$	29 $\frac{1}{8}$ —29 $\frac{1}{8}$
1901 . . .	27 $\frac{3}{4}$ —29 $\frac{9}{16}$	27 $\frac{3}{8}$ —28 $\frac{1}{2}$	27 $\frac{5}{8}$ —28 $\frac{3}{8}$	26 $\frac{1}{8}$ —27 $\frac{1}{4}$	27 $\frac{3}{8}$ —27 $\frac{5}{8}$	27 $\frac{1}{2}$ —27 $\frac{9}{16}$	26 $\frac{1}{8}$ —27 $\frac{1}{2}$	26 $\frac{3}{4}$ —27 $\frac{3}{8}$	26 $\frac{1}{8}$ —27	26 $\frac{3}{8}$ —26 $\frac{7}{8}$	25 $\frac{3}{8}$ —26 $\frac{1}{2}$
1902 . . .	25 $\frac{7}{8}$ —26 $\frac{1}{8}$	25 $\frac{5}{8}$ —25 $\frac{1}{2}$	24 $\frac{1}{8}$ —25 $\frac{7}{16}$	23 $\frac{5}{8}$ —24 $\frac{7}{8}$	23 $\frac{5}{8}$ —24	23 $\frac{1}{8}$ —24 $\frac{7}{8}$	24 $\frac{9}{16}$ —24 $\frac{9}{16}$	24 $\frac{1}{8}$ —24 $\frac{7}{8}$	23 $\frac{9}{16}$ —24 $\frac{3}{8}$	23 $\frac{1}{2}$ —23 $\frac{1}{2}$	21 $\frac{1}{8}$ —23 $\frac{1}{2}$
1903 . . .	21 $\frac{1}{8}$ —22 $\frac{3}{8}$	21 $\frac{7}{8}$ —22 $\frac{5}{16}$	22 $\frac{3}{8}$ —22 $\frac{7}{8}$	22 $\frac{5}{8}$ —25 $\frac{1}{16}$	24 $\frac{9}{16}$ —25 $\frac{1}{4}$	24 $\frac{1}{8}$ —24 $\frac{9}{16}$	24 $\frac{1}{2}$ —25 $\frac{1}{2}$	25 $\frac{5}{8}$ —26 $\frac{3}{4}$	26 $\frac{1}{2}$ —27 $\frac{9}{16}$	27 $\frac{7}{8}$ —28 $\frac{1}{2}$	26 $\frac{1}{2}$ —27 $\frac{5}{8}$
1904 . . .	25 $\frac{1}{2}$ —27 $\frac{5}{8}$	25 $\frac{3}{8}$ —27 $\frac{1}{2}$	25 $\frac{1}{8}$ —26 $\frac{1}{16}$	24 $\frac{7}{8}$ —25 $\frac{1}{2}$	25 $\frac{1}{8}$ —25 $\frac{1}{8}$	25 $\frac{5}{8}$ —26 $\frac{3}{8}$	26 $\frac{3}{8}$ —27	26 $\frac{3}{8}$ —27	26—26 $\frac{7}{8}$	26 $\frac{1}{2}$ —26 $\frac{5}{8}$	26 $\frac{3}{8}$ —27 $\frac{1}{2}$
1905 . . .	27 $\frac{9}{16}$ —28 $\frac{3}{8}$	27 $\frac{3}{8}$ —28 $\frac{5}{16}$	25 $\frac{1}{8}$ —27 $\frac{1}{16}$	25 $\frac{7}{8}$ —26 $\frac{3}{8}$	26 $\frac{3}{8}$ —27 $\frac{5}{16}$	26 $\frac{7}{8}$ —27 $\frac{1}{8}$	26 $\frac{7}{8}$ —27 $\frac{5}{8}$	27 $\frac{1}{4}$ —28 $\frac{3}{4}$	28—28 $\frac{3}{4}$	28 $\frac{5}{8}$ —28 $\frac{1}{2}$	28 $\frac{5}{8}$ —30 $\frac{1}{8}$
1906 . . .	29 $\frac{1}{8}$ —30 $\frac{1}{4}$	30 $\frac{1}{8}$ —30 $\frac{3}{8}$	29—30 $\frac{7}{16}$	29 $\frac{3}{8}$ —30 $\frac{9}{16}$	30 $\frac{9}{16}$ —31 $\frac{3}{8}$	29 $\frac{9}{16}$ —31 $\frac{3}{8}$	29 $\frac{1}{8}$ —30 $\frac{7}{16}$	29 $\frac{7}{8}$ —30 $\frac{1}{8}$	30 $\frac{1}{8}$ —31 $\frac{3}{4}$	31 $\frac{1}{8}$ —32 $\frac{9}{16}$	32—33 $\frac{7}{8}$
1907 . . .	31 $\frac{5}{8}$ —32 $\frac{7}{8}$	31 $\frac{1}{2}$ —32 $\frac{1}{8}$	30 $\frac{7}{8}$ —32 $\frac{1}{8}$	30—30 $\frac{1}{2}$	29 $\frac{1}{8}$ —31 $\frac{1}{8}$	30 $\frac{3}{8}$ —31 $\frac{1}{8}$	31—31 $\frac{3}{8}$	31 $\frac{1}{8}$ —32 $\frac{1}{4}$	31 $\frac{1}{8}$ —31 $\frac{9}{16}$	27 $\frac{7}{8}$ —30 $\frac{7}{8}$	26 $\frac{1}{2}$ —28 $\frac{1}{2}$
1908 . . .	24 $\frac{1}{2}$ —27	25 $\frac{3}{8}$ —26 $\frac{5}{8}$	25 $\frac{7}{8}$ —25 $\frac{1}{8}$	24 $\frac{5}{8}$ —25 $\frac{1}{2}$	24—24 $\frac{1}{8}$	24 $\frac{1}{2}$ —25 $\frac{3}{8}$	24 $\frac{1}{8}$ —24 $\frac{7}{8}$	23 $\frac{5}{8}$ —24 $\frac{3}{8}$	23 $\frac{9}{16}$ —24 $\frac{3}{8}$	23 $\frac{1}{8}$ —24	22 $\frac{3}{8}$ —23 $\frac{5}{8}$
1909 . . .	23 $\frac{3}{8}$ —24 $\frac{3}{8}$	23 $\frac{5}{8}$ —24 $\frac{1}{8}$	23 $\frac{1}{8}$ —23 $\frac{3}{8}$	23 $\frac{1}{2}$ —24 $\frac{7}{16}$	24 $\frac{3}{8}$ —24 $\frac{7}{8}$	23 $\frac{1}{8}$ —24 $\frac{1}{2}$	23 $\frac{3}{8}$ —23 $\frac{7}{8}$	23 $\frac{1}{8}$ —24	23 $\frac{3}{8}$ —23 $\frac{7}{8}$	23 $\frac{1}{8}$ —23 $\frac{1}{8}$	23 $\frac{1}{8}$ —23 $\frac{3}{8}$
1910 . . .	24—24 $\frac{1}{4}$	23 $\frac{5}{8}$ —24 $\frac{1}{8}$	23 $\frac{3}{8}$ —24 $\frac{3}{8}$	24—24 $\frac{1}{8}$	24 $\frac{3}{8}$ —24 $\frac{1}{2}$	24 $\frac{1}{2}$ —24 $\frac{3}{4}$	24 $\frac{1}{2}$ —24 $\frac{3}{4}$	24 $\frac{1}{2}$ —24 $\frac{5}{8}$	24 $\frac{5}{8}$ —24 $\frac{7}{8}$	24 $\frac{1}{8}$ —26 $\frac{1}{2}$	25 $\frac{5}{8}$ —26
1911 . . .	24 $\frac{3}{8}$ —25 $\frac{3}{8}$	23 $\frac{1}{8}$ —24 $\frac{7}{8}$	24 $\frac{1}{2}$ —24 $\frac{1}{2}$	24 $\frac{5}{8}$ —24 $\frac{1}{2}$	24 $\frac{7}{8}$ —24 $\frac{1}{2}$	24 $\frac{5}{8}$ —24 $\frac{3}{4}$	23 $\frac{1}{8}$ —24 $\frac{7}{8}$	24—24 $\frac{3}{8}$	24 $\frac{1}{8}$ —24 $\frac{5}{8}$	24 $\frac{3}{8}$ —25 $\frac{3}{8}$	25—26 $\frac{1}{2}$
1912 . . .	25 $\frac{1}{8}$ —26 $\frac{1}{8}$	26 $\frac{3}{8}$ —27 $\frac{3}{8}$	26 $\frac{1}{8}$ —27 $\frac{3}{8}$	26 $\frac{3}{4}$ —28 $\frac{3}{8}$	27 $\frac{1}{8}$ —28 $\frac{1}{2}$	27 $\frac{1}{8}$ —28 $\frac{9}{16}$	27 $\frac{3}{8}$ —28 $\frac{3}{4}$	27 $\frac{9}{16}$ —29 $\frac{3}{8}$	28 $\frac{1}{8}$ —29 $\frac{7}{8}$	29—29 $\frac{3}{8}$	28 $\frac{3}{8}$ —29 $\frac{3}{8}$
1913 . . .	28 $\frac{5}{8}$ —29 $\frac{3}{8}$	27 $\frac{1}{8}$ —28 $\frac{1}{8}$	26 $\frac{1}{8}$ —27 $\frac{7}{8}$	26 $\frac{7}{8}$ —28 $\frac{1}{8}$	27 $\frac{3}{8}$ —28 $\frac{3}{8}$	26 $\frac{3}{8}$ —27 $\frac{1}{8}$	26 $\frac{1}{8}$ —27 $\frac{1}{2}$	27 $\frac{3}{8}$ —27 $\frac{9}{16}$	27 $\frac{7}{8}$ —28 $\frac{1}{8}$	27 $\frac{1}{2}$ —28 $\frac{7}{8}$	26 $\frac{7}{8}$ —27 $\frac{1}{2}$
1914 . . .	26 $\frac{7}{8}$ —26 $\frac{3}{4}$	26 $\frac{3}{8}$ —26 $\frac{1}{8}$	26 $\frac{1}{8}$ —27	26 $\frac{1}{8}$ —27 $\frac{1}{4}$	25 $\frac{1}{8}$ —27 $\frac{3}{8}$	25 $\frac{1}{8}$ —26 $\frac{1}{4}$	23 $\frac{1}{2}$ —26 $\frac{1}{8}$	23 $\frac{3}{8}$ —27 $\frac{3}{8}$	23 $\frac{9}{16}$ —25 $\frac{3}{8}$	22 $\frac{3}{8}$ —24 $\frac{3}{8}$	22 $\frac{1}{2}$ —23

* Compiled from Messrs. Pixley and Abell's annual circular, the Prices Current of the Chambers of Commerce, and from special official returns

SILVER per Ounce in each MONTH from January 1835 to December 1914

December	Yearly average	Silver coin in England	Amount of bills drawn in England on the Government of India†	Export of silver from England to the East*	Import of silver into England	Import of silver into British India†	Average bank rate of discount	REMARKS
d.	d.	£	£	£	£	£		
59 $\frac{5}{8}$	59 $\frac{11}{16}$	146,665	732,803	2,036,167	No statistics of imports of silver obtainable before 1858	1,222,449	Between 4 and 5 p. c.	Extinction of United States National Debt; Bank of United States wound up owing to refusal of Congress to recharter it.
60 $\frac{1}{4}$ —60 $\frac{1}{2}$	60 $\frac{3}{8}$	207,900	1,439,525	1,841,335		1,138,322	5 "	Misunderstanding with France. Treaty of London for settlement of Eastern Question.
59 $\frac{1}{8}$ —59 $\frac{1}{4}$	59 $\frac{1}{4}$	647,658	2,516,951	2,939,922		1,207,571	3 "	Railway mania. Sikh war.
61 $\frac{1}{2}$	60 $\frac{1}{16}$	129,096	2,935,118	5,052,059		1,770,999	2 $\frac{1}{2}$ "	Average of consols 96 $\frac{1}{4}$.
61 $\frac{3}{8}$	61 $\frac{5}{16}$	195,510	3,670,028	6,431,733		5,861,162	4 $\frac{3}{4}$ "	Loan of £16 millions. Fall of Sebastopol.
61 $\frac{1}{4}$ —61 $\frac{3}{8}$	61 $\frac{11}{16}$	218,403	4,694	8,478,739	10,394,000	4,289,257	4 $\frac{1}{2}$ "	Commercial Treaty with France.
61 $\frac{9}{16}$ —61 $\frac{7}{8}$	61 $\frac{1}{16}$	501,732	6,789,473	3,598,058	6,980,000	13,465,271	4 $\frac{1}{2}$ "	Close of American war.
60 $\frac{1}{2}$ —60 $\frac{5}{8}$	60 $\frac{9}{16}$	336,798	6,980,122	1,579,473	10,649,000	17,749,825	3 "	Franco-Prussian war. Panics.
56 $\frac{1}{8}$ —56 $\frac{3}{8}$	56 $\frac{7}{8}$	594,001	10,841,614	3,714,404	9,506,757	2,709,561	3 $\frac{1}{4}$ "	Heavy commercial failures. Large export of gold to Germany. Continued decline in price of silver.
51 $\frac{3}{8}$ —52	52 $\frac{1}{4}$	761,508	15,261,810	6,135,520	6,827,471	3,514,104	2 $\frac{3}{4}$ "	Consols touched 100 $\frac{1}{2}$: reported existence of large quantities of gold in South India.
46 $\frac{7}{8}$ —47 $\frac{1}{2}$	48 $\frac{5}{8}$	720,918	13,758,909	8,010,925	9,377,601	8,257,107	2 $\frac{7}{8}$ "	Suspension of the coinage of the Bland dollar recommended by the President of the United States.
47 $\frac{1}{4}$ —49 $\frac{1}{2}$	47 $\frac{11}{16}$	1,712,161	15,474,496	8,456,709	10,385,659	10,589,103	4 $\frac{1}{2}$ "	Serious panics in London and New York. Extension of silver legislation in United States, the Treasury purchase being raised to 54,000,000 ounces annually. Great fluctuations in exchange.
27 $\frac{9}{16}$ —28 $\frac{1}{2}$	28 $\frac{5}{16}$	822,492	9,530,224	10,041,162	11,005,507	5,216,618	2 $\frac{1}{16}$ "	Duty of 5% imposed on silver [entering India. War between China and Japan.
29 $\frac{1}{16}$ —30 $\frac{11}{16}$	29 $\frac{7}{8}$	1,187,010	16,905,102	6,484,933	10,669,682	5,559,144	2 "	Speculation in South African Gold Mines. Large indemnity from China to Japan. Consols touched 108 $\frac{1}{4}$. United States currency difficulties.
29 $\frac{1}{16}$ —30	30 $\frac{1}{2}$	1,329,570	17,664,492	6,897,015	14,329,116	5,728,923	2 $\frac{1}{4}$ "	Consols touched 114. Defeat of silver party in United States election. Extensive coinage of silver by Russia.
25 $\frac{1}{16}$ —27 $\frac{3}{4}$	27 $\frac{9}{16}$	941,886	15,526,547	7,223,397	18,032,091	8,132,930	2 $\frac{5}{8}$ "	War between Turkey and Greece. Famine and plague in India. Gold standard adopted by Japan.
27 $\frac{1}{4}$ —27 $\frac{5}{8}$	26 $\frac{1}{16}$	1,269,180	9,506,077	5,949,285	14,677,799	6,037,059	3 $\frac{1}{4}$ "	War between Spain and United States. Appointment of Indian Currency Committee. Indian Exchange steady at about 16d.
26 $\frac{1}{16}$ —27 $\frac{5}{16}$	27 $\frac{7}{16}$	1,544,400	18,692,377	7,742,829	12,729,989	6,349,926	3 $\frac{3}{4}$ "	Boer War. 6% Bank rate in December. Consols touched 97 $\frac{1}{4}$. Gold standard established in India and gold sovereigns declared legal tender at the rate of 15 rupees each.
29 $\frac{1}{2}$ —29 $\frac{7}{8}$	28 $\frac{1}{4}$	2,077,020	19,067,022	9,985,642	13,322,300	8,412,495	2 $\frac{1}{16}$ "	Continuation of Boer War. Large coinage of rupees by the Indian Government. Boxer rebellion in China and military occupation by the allied Powers. Famine in India.
24 $\frac{1}{16}$ —25 $\frac{3}{4}$	27 $\frac{3}{16}$	860,508	13,300,277	9,018,419	11,501,678	8,663,623	3 $\frac{3}{4}$ "	Death of Queen Victoria. Assassination of President McKinley. Continuation of Boer War. Combination of American smelters.
21 $\frac{1}{16}$ —22 $\frac{5}{8}$	24 $\frac{1}{16}$	1,099,890	18,539,071	7,565,305	9,764,296	8,489,924	3 $\frac{3}{8}$ "	End of Boer War. Heavy fall in silver. War indemnity unsettled China trade.
25—26 $\frac{7}{16}$	24 $\frac{3}{4}$	538,164	18,499,947	8,051,780	10,310,330	8,818,644	3 $\frac{1}{4}$ "	Straits Settlements and Siam adopt Gold Standard. Large purchases by the Indian Government. United States of America buy for new Philippine coinage. Mexican Currency Commission.
27 $\frac{3}{8}$ —28 $\frac{9}{16}$	26 $\frac{3}{8}$	623,898	23,559,303	10,038,319	11,687,339	14,483,747	3 $\frac{1}{4}$ "	Russo-Japanese War. Monetary reform in Mexico. Continued buying by Indian Government.
29 $\frac{3}{8}$ —30 $\frac{5}{16}$	27 $\frac{1}{16}$	316,206	24,425,558	8,643,405	12,992,014	8,212,730	3 "	Mexican mints closed to free coinage of silver. End of Russo-Japanese War. Internal troubles in Russia. Continued buying by Indian Government.
31 $\frac{9}{16}$ —32 $\frac{3}{8}$	30 $\frac{7}{8}$	1,821,798	31,566,973	15,565,334	17,288,063	19,180,050	4 $\frac{1}{4}$ "	Heavy purchases by Indian Government. Large exports of dollars from Mexico. Resumption of purchases by United States Government. Straits exchange fixed at 2-4 per dollar.
24 $\frac{3}{16}$ —26 $\frac{3}{4}$	30 $\frac{5}{16}$	2,039,400	33,432,196	12,752,230	15,983,892	16,009,592	4 $\frac{1}{8}$ "	Cessation of Indian buying. Sharp fall in silver. Financial crisis in United States of America. Bank rate 7%.
22—23 $\frac{3}{16}$	24 $\frac{3}{8}$	1,009,206	15,307,061	10,243,968	10,326,889	9,962,824	3 "	Large gold exports to Paris. General depression of trade. Political unrest in South Eastern Europe.
23 $\frac{9}{16}$ —24 $\frac{5}{16}$	23 $\frac{1}{16}$	1,202,256	13,915,426	8,936,715	11,814,889	8,801,874	3 $\frac{1}{16}$ "	Some improvement in trade. Good crops, especially of cotton in India.
24 $\frac{1}{16}$ —25 $\frac{3}{8}$	24 $\frac{5}{8}$	2,606,670	27,416,586	8,648,443	14,100,310	7,378,115	3 $\frac{1}{16}$ "	Death of King Edward VII. Indian Import duty on silver increased from 5% <i>ad valorem</i> to 4 annas per ounce.
25 $\frac{1}{16}$ —25 $\frac{11}{16}$	24 $\frac{9}{16}$	2,264,130	26,463,303	9,865,796	14,293,747	8,475,525	3 $\frac{7}{8}$ "	Strikes and Labour unrest in England. Rebellion in China. Italian war in Tripoli.
28 $\frac{3}{4}$ —29 $\frac{11}{16}$	28 $\frac{3}{8}$	2,610,432	27,558,550	14,345,474	16,778,304	12,378,114	3 $\frac{3}{4}$ "	Establishment of Provisional Government in China. Indian Government purchased £6,000,000 silver. War between Turkey and Balkan States.
25 $\frac{1}{16}$ —27 $\frac{1}{4}$	27 $\frac{9}{16}$	1,093,494	25,759,706	10,739,978	14,495,049	11,113,289	4 $\frac{3}{4}$ "	China Loan of £25,000,000. Indian Government bought £5,500,000 silver. Failure of Indian Specie Bank. Civil War in Mexico.
22 $\frac{3}{8}$ —23 $\frac{1}{4}$	25 $\frac{5}{16}$	6,250,524	31,200,327	5,745,468	11,952,790	7,190,050	4 "	Outbreak of Great European War and consequent disorganization of Money and Stock Markets. Record home coinage of Silver Bank rate reached 10 per cent. in August.

* The figures from 1835 to 1850 include exports from England as well as other countries; from 1851 to 1875 from Southampton only; from 1876 shipments *via* Southampton, Venice, and Marseilles

† The figures represent the value of the imports of silver coin and bullion registered in the calendar year, but those prior to 1901 are for the official year

‡ For the year ended the 30th April from 1835 to 1866 and the 31st March from 1867 onwards

PRICES AND EXCHANGE

No. 53.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON.

		IN LONDON		IN INDIA				IN LONDON		IN INDIA	
		Price of standard silver ($\frac{37}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]			Price of standard silver ($\frac{37}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]
1865		s. d.		Rs. a.		1880		s. d.		Rs. a.	
FORTNIGHT						FORTNIGHT					
January	1st	5 1½	15·3	16 5	15·02	January	1st	4 4½	18·02		
	2nd	5 1½	15·33	16 5	15·02		2nd	4 4½	17·94		
February	1st	5 1½	15·33	16 5	15·02	February	1st	4 4½	18·		
	2nd	5 1½	15·33	16 5	15·02		2nd	4 4	18·13		
March	1st	5 1½	15·36	16 5	15·02	March	1st	4 3½	18·17		
	2nd	5 1	15·45	16 5	15·02		2nd	4 4½	18·11		
April	1st	5 0½	15·55	16 5	15·02	April	1st	4 4½	18·09		
	2nd	5 0½	15·55	16 5	15·02		2nd	4 4½	18·09		
May	1st	5 0½	15·52	16 5	15·02	May	1st	4 3½	18·06		
	2nd	5 0½	15·67	16 5	15·02		2nd	4 4½	18·11		
June	1st	5 0½	15·55	16 5	15·02	June	1st	4 4½	18·02		
	2nd	5 0½	15·55	16 5	15·02		2nd	4 4½	17·83	19 6	17·85
July	1st	5 0½	15·58	16 5	15·02	July	1st	4 4½	17·94		
	2nd	5 0½	15·52	16 5	15·02		2nd	4 4½	17·85		
August	1st	5 0½	15·52	16 5	15·02	August	1st	4 4½	17·91		
	2nd	5 0½	15·52	16 5	15·02		2nd	4 4½	17·96		
September	1st	5 0½	15·49	16 5	15·02	September	1st	4 4½	17·96		
	2nd	5 0½	15·52	16 5	15·02		2nd	4 4½	18·09		
October	1st	5 1½	15·41	16 7	15·14	October	1st	4 4½	17·98		
	2nd	5 1½	15·41	16 7	15·14		2nd	4 3½	18·17		
November	1st	5 1½	15·39	16 7	15·14	November	1st	4 3½	18·20		
	2nd	5 1½	15·27	16 7	15·14		2nd	4 3½	18·24		
December	1st	5 1½	15·33	16 7	15·14	December	1st	4 3½	18·17		
	2nd	5 0½	15·31	16 7	15·14		2nd	4 3½	18·22		
1870						1885					
FORTNIGHT						FORTNIGHT					
January	1st	5 0½	15·58	16 5½	15·05	January	1st	4 1½	18·93	20 2	18·54
	2nd	5 0½	15·58	16 5½	15·05		2nd	4 1½	19·1	20 1	18·48
February	1st	5 0½	15·58	16 5½	15·05	February	1st	4 1½	19·17	20 4	18·65
	2nd	5 0½	15·62	16 5½	15·05		2nd	4 1½	19·19	20 5	18·71
March	1st	5 0½	15·55	16 5½	15·05	March	1st	4 1	19·24	No information	
	2nd	5 0½	15·58	16 10½	15·34		2nd	4 1	19·24	20 10	19
April	1st	5 0½	15·58	16 10½	15·34	April	1st	4 0½	19·29	20 10	19
	2nd	5 0½	15·62	16 10½	15·34		2nd	4 1½	19·05	20 10	19
May	1st	5 0½	15·49	16 13	15·48	May	1st	4 1½	19·05	20 5	18·71
	2nd	5 0½	15·62	16 13	15·48		2nd	4 1½	19·17	20 6	18·77
June	1st	5 0½	15·58	16 13	15·48	June	1st	4 1½	19·17	20 6	18·77
	2nd	5 0½	15·58	16 13	15·48		2nd	4 1½	19·17	20 8	18·89
July	1st	5 0½	15·52	16 14½	15·57	July	1st	4 1½	19·15	20 8	18·89
	2nd	5 0½	15·55	16 14½	15·57		2nd	4 1½	19·17	20 8	18·89
August	1st	5 0½	15·68	17 —	15·66	August	1st	4 1½	19·22	20 8½	18·91
	2nd	5 0½	15·68	17 —	15·66		2nd	4 0½	19·44	20 10	19
September	1st	5 0½	15·65	17 —	15·66	September	1st	3 11½	19·72	20 12	19·12
	2nd	5 0½	15·62	17 —	15·66		2nd	3 11½	19·85	20 13½	19·3
October	1st	5 0½	15·57	17 —	15·66	October	1st	3 11½	19·85	21 1½	19·43
	2nd	5 0½	15·55	17 —	15·66		2nd	3 11	20·06	21 1	19·4
November	1st	5 0½	15·57	17 —	15·66	November	1st	3 11½	19·85	21 1	19·4
	2nd	5 0½	15·58	17 —	15·66		2nd	3 11½	19·88	21 3½	19·55
December	1st	5 0½	15·58	17 —	15·66	December	1st	3 11½	19·96	21 3½	19·55
	2nd	5 0½	15·58	17 —	15·66		2nd	3 10½	20·12	21 6	19·69
1875						1890					
FORTNIGHT						FORTNIGHT					
January	1st	4 9½	16·36	17 6	16	January	1st	3 8½	21·13	22 7½	20·69
	2nd	4 9½	16·4	17 5	15·94		2nd	3 8½	21·13	22 10	20·74
February	1st	4 9½	16·4	17 6	16	February	1st	3 7½	21·57	22 14	20·97
	2nd	4 9½	16·43	17 6	16		2nd	3 8	21·43	22 10	20·74
March	1st	4 9½	16·52	17 6	16	March	1st	3 7½	21·49	23 —	21·08
	2nd	4 9½	16·5	17 13	16·4		2nd	3 7½	21·49	23 1	21·13
April	1st	4 9½	16·43	17 8	16·12	April	1st	3 9	20·95	22 14	20·97
	2nd	4 9½	16·5	17 10	16·23		2nd	3 10½	20·25	22 8	20·62
May	1st	4 9	16·53	17 10	16·23	May	1st	3 11½	19·91	22 —	20·16
	2nd	4 8½	16·59	17 12	16·35		2nd	3 10½	20·25	22 —	20·16
June	1st	4 7½	16·95	17 13	16·4	June	1st	3 11½	19·75	21 9	19·77
	2nd	4 7½	16·91	17 13	16·4		2nd	3 11½	19·75	21 2	19·36
July	1st	4 7½	16·93	17 11	16·29	July	1st	4 2	18·86	21 2	19·36
	2nd	4 8	16·83	17 10	16·23		2nd	4 2½	18·65	20 —	18·33
August	1st	4 8½	16·76	17 10	16·23	August	1st	4 3½	18·36	19 5	17·7
	2nd	4 8½	16·65	17 10	16·23		2nd	4 6½	17·30	18 10	17·07
September	1st	4 8½	16·61	17 9	16·17	September	1st	4 5½	17·68	18 15½	17·39
	2nd	4 9½	16·63	17 9	16·17		2nd	4 2	18·86	19 14	18·21
October	1st	4 9	16·53	17 8	16·12	October	1st	4 1½	19·05	20 4	18·56
	2nd	4 9	16·53	17 8	16·12		2nd	4 0½	19·44	21 2	19·36
November	1st	4 8½	16·5	17 10	16·23	November	1st	3 11½	19·91	21 6	19·59
	2nd	4 8½	16·61	17 10	16·23		2nd	4 0½	19·34	21 2	19·36
December	1st	4 8½	16·65	17 12	16·35	December	1st	4 1	19·24	21 8	19·71
	2nd	4 8½	16·8	..	..		2nd	4 —	19·65	21 4	19·48

* The exact amount is £3-18-6-99, but for convenience £3-18-7 has been adopted. It represents the equivalent of gold $\frac{37}{100}$ fine (the silver standard) derived from the mint price of £3-17-10½ per ounce for gold $\frac{11}{16}$ fine (the gold standard).

NOTE.—On the 26th June 1893 the mints were closed to the coinage of silver for the public and from that date the relative value of gold and silver in India ceased to be derivable from the rupee price of gold.

(a) From January 1888 the figures represent the price of bar gold of 100 touch at or about the close of each fortnight, as given in the "Current Quotations," published by the Chamber of Commerce, Bombay. Previously, the touch was 99½.

PRICES AND EXCHANGE

PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1913

IN LONDON						IN INDIA					IN LONDON						IN INDIA						
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{23}{32}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{23}{32}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{23}{32}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			
		s. d.		R. a.	R. a.				s. d.		R. a.	R. a.				s. d.		R. a.	R. a.				
1894						1897						1898						1899					
FORTNIGHT						FORTNIGHT						FORTNIGHT						FORTNIGHT					
January	{ 1st	2 7 $\frac{3}{8}$	29-70	25 12	89 8	28-65	January	{ 1st	2 5 $\frac{1}{8}$	31-76	25 4	78 15	31-85	January	{ 1st	2 3 $\frac{1}{8}$	35-25	24 5	69 5	34-93			
	{ 2nd	2 6 $\frac{1}{8}$	30-60	26 4	87 12	29-79		{ 2nd	2 5 $\frac{1}{8}$	31-76	25 6	79 12	31-68		{ 2nd	2 2 $\frac{3}{8}$	36-1	24 6	69 5	35-02			
February	{ 1st	2 5 $\frac{3}{8}$	32-30	27 12	88 —	31-4	February	{ 1st	2 5 $\frac{3}{8}$	31-70	25 6	80 8	31-39	February	{ 1st	2 1 $\frac{3}{8}$	36-53	24 3	68 3	35-32			
	{ 2nd	2 3 $\frac{3}{8}$	34-14	28 2	85 12	32-6		{ 2nd	2 5 $\frac{1}{8}$	31-76	25 9	80 8	31-62		{ 2nd	2 1 $\frac{3}{8}$	36-80	24 4	67 6	35-87			
March	{ 1st	2 3 $\frac{3}{8}$	34-76	27 8	80 15	33-84	March	{ 1st	2 4 $\frac{1}{8}$	32-66	25 11	80 —	31-98	March	{ 1st	2 1 $\frac{3}{8}$	36-80	24 4	67 6	36-21			
	{ 2nd	2 3 $\frac{3}{8}$	33-98	27 9	80 8	34-1		{ 2nd	2 4 $\frac{1}{8}$	33-31	25 9	78 1	32-61		{ 2nd	2 1 $\frac{1}{8}$	36-71	24 8	67 6	36-21			
April	{ 1st	2 5	32-52	28 —	84 5	33-07	April	{ 1st	2 4 $\frac{1}{8}$	33-09	25 11	78 1	32-77	April	{ 1st	2 1 $\frac{1}{8}$	36-44	24 5	67 4	36			
	{ 2nd	2 5 $\frac{3}{8}$	32-31	28 11	88 13	32-17		{ 2nd	2 4 $\frac{3}{8}$	33-45	25 13 $\frac{1}{2}$	77 2	33-37		{ 2nd	2 1 $\frac{1}{8}$	36-44	24 5	67 4	36			
May	{ 1st	2 4 $\frac{3}{8}$	32-94	29 7 $\frac{1}{2}$	92 2	32-85	May	{ 1st	2 4 $\frac{3}{8}$	33-60	26 9	78 1	33-83	May	{ 1st	2 2 $\frac{3}{8}$	35-92	24 5 $\frac{1}{2}$	68 7	35-51			
	{ 2nd	2 4 $\frac{1}{8}$	33-38	29 3	89 —	31-66		{ 2nd	2 4 $\frac{3}{8}$	34-14	26 10	77 6	34-12		{ 2nd	2 2 $\frac{3}{8}$	35-09	24 6	69 —	35-18			
June	{ 1st	2 4 $\frac{3}{8}$	32-94	29 6	92 6	31-67	June	{ 1st	2 3 $\frac{3}{8}$	34-21	26 3	77 7	33-68	June	{ 1st	2 2 $\frac{3}{8}$	35-09	24 6	69 —	35-18			
	{ 2nd	2 4 $\frac{3}{8}$	32-8	30 8	92 2	32-97		{ 2nd	2 3 $\frac{3}{8}$	34-21	26 1 $\frac{1}{2}$	76 5	34-05		{ 2nd	2 2 $\frac{3}{8}$	35-09	24 6	69 —	35-18			
July	{ 1st	2 4 $\frac{7}{8}$	33-16	29 15	90 8	32-94	July	{ 1st	2 3 $\frac{1}{8}$	34-21	25 8	74 5	34-17	July	{ 1st	2 2 $\frac{3}{8}$	34-53	24 7	70 12	34-39			
	{ 2nd	2 4 $\frac{1}{8}$	32-73	29 12	91 4	32-47		{ 2nd	2 3 $\frac{1}{8}$	34-21	25 8	74 5	34-17		{ 2nd	2 3 $\frac{1}{8}$	34-53	24 7	70 12	34-39			
August	{ 1st	2 4 $\frac{1}{8}$	32-59	29 9	90 11	32-42	August	{ 1st	2 1 $\frac{3}{8}$	36-98	24 14	67 10	36-63	August	{ 1st	2 3 $\frac{1}{8}$	34-53	24 5	69 12	34-71			
	{ 2nd	2 6 $\frac{3}{8}$	31-11	27 10	89 5	30-8		{ 2nd	1 11 $\frac{3}{8}$	39-78	24 8	64 1	38-08		{ 2nd	2 3 $\frac{1}{8}$	34-93	24 4 $\frac{1}{2}$	70 4	34-42			
September	{ 1st	2 5 $\frac{3}{8}$	31-70	28 8	88 7	32-09	September	{ 1st	2 1 $\frac{3}{8}$	36-62	24 10	67 14	36-13	September	{ 1st	2 3 $\frac{1}{8}$	34-29	24 3	70 8	34-16			
	{ 2nd	2 5 $\frac{3}{8}$	32-31	28 12	89 3	32-1		{ 2nd	2 1 $\frac{3}{8}$	36-98	24 15	67 2	42-93		{ 2nd	2 3 $\frac{1}{8}$	34-14	24 3	70 11	34-07			
October	{ 1st	2 5 $\frac{3}{8}$	32-45	28 10 $\frac{1}{2}$	88 15	32-09	October	{ 1st	2 3 $\frac{3}{8}$	34-69	24 10	70 4	34-91	October	{ 1st	2 3 $\frac{1}{8}$	34-14	24 3	70 11	34-07			
	{ 2nd	2 5 $\frac{3}{8}$	32-31	28 9 $\frac{1}{2}$	89 —	31-99		{ 2nd	2 3 $\frac{3}{8}$	34-29	24 10	69 10	35-22		{ 2nd	2 3 $\frac{1}{8}$	34-14	24 3	70 11	34-07			
November	{ 1st	2 4 $\frac{3}{8}$	32-59	28 10	89 4	31-94	November	{ 1st	2 2 $\frac{3}{8}$	35-25	24 10	70 —	35-03	November	{ 1st	2 3 $\frac{1}{8}$	34-29	23 15	70 4	33-93			
	{ 2nd	2 4 $\frac{3}{8}$	33-02	28 13	88 8	32-42		{ 2nd	2 3 $\frac{3}{8}$	34-29	25 1	74 12	33-39		{ 2nd	2 3 $\frac{1}{8}$	34-29	23 15	70 4	33-93			
December	{ 1st	2 3 $\frac{1}{8}$	33-91	29 4 $\frac{1}{2}$	88 1	33-11	December	{ 1st	2 2 $\frac{5}{8}$	35-01	25 2	72 6	34-57	December	{ 1st	2 3 $\frac{1}{8}$	34-29	23 15	70 4	33-93			
	{ 2nd	2 3 $\frac{1}{8}$	34-61	29 9	86 11	33-96		{ 2nd	2 2 $\frac{5}{8}$	35-42	24 15	70 8	35-22		{ 2nd	2 3 $\frac{1}{8}$	34-53	23 14 $\frac{1}{2}$	69 10	34-19			
1895						1896						1897						1898					
FORTNIGHT						FORTNIGHT						FORTNIGHT						FORTNIGHT					
January	{ 1st	2 3 $\frac{3}{8}$	34-69	29 15	87 14	33-96	January	{ 1st	2 2 $\frac{3}{8}$	35-25	24 5	69 5	34-93	January	{ 1st	2 3 $\frac{1}{8}$	35-25	24 5	69 5	34-93			
	{ 2nd	2 3 $\frac{7}{8}$	34-37	30 5	87 14	34-35		{ 2nd	2 2 $\frac{3}{8}$	36-1	24 6	69 5	35-02		{ 2nd	2 3 $\frac{1}{8}$	36-1	24 6	69 5	35-02			
February	{ 1st	2 3 $\frac{7}{8}$	34-53	29 10	88 7	33-36	February	{ 1st	2 1 $\frac{3}{8}$	36-53	24 3	68 3	35-32	February	{ 1st	2 3 $\frac{1}{8}$	36-53	24 3	68 3	35-32			
	{ 2nd	2 3 $\frac{7}{8}$	34-21	29 8	88 5	33-26		{ 2nd	2 1 $\frac{3}{8}$	36-80	24 2 $\frac{1}{2}$	68 2	35-31		{ 2nd	2 3 $\frac{1}{8}$	36-80	24 2 $\frac{1}{2}$	68 2	35-31			
March	{ 1st	2 4 $\frac{1}{8}$	33-60	29 5	88 —	33-18	March	{ 1st	2 1 $\frac{3}{8}$	36-80	24 4	67 6	35-87	March	{ 1st	2 3 $\frac{1}{8}$	36-80	24 4	67 6	35-87			
	{ 2nd	2 6	31-43	29 3	90 —	32-29		{ 2nd	2 1 $\frac{3}{8}$	36-71	24 8	67 6	36-21		{ 2nd	2 3 $\frac{1}{8}$	36-71	24 8	67 6	36-21			
April	{ 1st	2 6 $\frac{3}{8}$	31-05	28 10	91 9	31-14	April	{ 1st	2 1 $\frac{3}{8}$	36-44	24 5	67 4	36	April	{ 1st	2 3 $\frac{1}{8}$	36-44	24 5	67 4	36			
	{ 2nd	2 6 $\frac{1}{8}$	31-17	28 11 $\frac{1}{2}$	94 5	30-32		{ 2nd	2 1 $\frac{3}{8}$	35-84	24 7 $\frac{1}{2}$	66 9	36-61		{ 2nd	2 3 $\frac{1}{8}$	35-84	24 7 $\frac{1}{2}$	66 9	36-61			
May	{ 1st	2 6 $\frac{3}{8}$	30-67	28 14	94 10	30-39	May	{ 1st	2 2 $\frac{3}{8}$	35-92	24 5 $\frac{1}{2}$	68 7	35-51	May	{ 1st	2 3 $\frac{1}{8}$	35-92	24 5 $\frac{1}{2}$	68 7	35-51			
	{ 2nd	2 6 $\frac{3}{8}$	30-79	28 11 $\frac{1}{2}$	94 6	30-30		{ 2nd	2 2 $\frac{3}{8}$	35-09	24 6 $\frac{1}{2}$	69 —	35-18		{ 2nd	2 3 $\frac{1}{8}$	35-09	24 6	69 —	35-18			
June	{ 1st	2 6 $\frac{1}{8}$	30-92	28 12 $\frac{1}{2}$	94 8	30-33	June	{ 1st	2 2 $\frac{3}{8}$	35-09	24 6	69 —	35-18	June	{ 1st	2 3 $\frac{1}{8}$	35-09	24 6	69 —	35-18			
	{ 2nd	2 6 $\frac{1}{8}$	30-98	29 2	93 10	30-98		{ 2nd	2 3 $\frac{3}{8}$	34-53	24 7	70 12	34-39		{ 2nd	2 3 $\frac{1}{8}$	34-53	24 7	70 12	34-39			
July	{ 1st	2 6 $\frac{1}{8}$	30-85	29 0 $\frac{1}{2}$	93 13	30-32	July	{ 1st	2 3 $\frac{3}{8}$	34-53	24 5	69 12	34-71	July	{ 1st	2 3 $\frac{1}{8}$	34-53	24 5	69 12	34-71			
	{ 2nd	2 6 $\frac{1}{8}$	31-17	28 14 $\frac{1}{2}$	93 13	30-67		{ 2nd	2 3	34-93	24 4 $\frac{1}{2}$	70 4	34-42		{ 2nd	2 3	34-93	24 4 $\frac{1}{2}$	70 4	34-42			
August	{ 1st	2 6 $\frac{3}{8}$	31-05	28 11 $\frac{1}{2}$	93 13	30-9	August	{ 1st	2 3 $\frac{1}{8}$	34-29	24 3	70 8	34-16	August	{ 1st	2 3 $\frac{1}{8}$	34-29	24 3	70 8	34-16			
	{ 2nd	2 6 $\frac{3}{8}$	30-92	28 11	93 10	30-61		{ 2nd	2 3 $\frac{3}{8}$	34-14	24 3	70 11	34-07		{ 2nd	2 3 $\frac{3}{8}$	34-14	24 3	70 11	34-07			
September	{ 1st	2 6 $\frac{3}{8}$	30-92	28 13 $\frac{1}{2}$	90 13	31-63	September	{ 1st	2 4	33-68	24 —	71 3	33-57	September	{ 1st	2 4	33-68	24 —	71 3	33-57			
	{ 2nd	2 6 $\frac{3}{8}$	30-79	28 6 $\frac{1}{2}$	92 —	30-75		{ 2nd	2 4 $\frac{1}{2}$	33-38	24 2	72 2	33-31		{ 2nd	2 4 $\frac{1}{2}$	33-38	24 2	72 2	33-31			
October	{ 1st	2 7 $\frac{3}{8}$	30-3	27 15	92 2	30-20	October	{ 1st	2 5 $\frac{1}{8}$	34-06	24 2	71 1	33-81	October									

PRICES AND EXCHANGE

No. 53.— PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE

		IN LONDON		IN INDIA					IN LONDON		IN INDIA		
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{3}{16}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{3}{16}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
1900		s. d.		Rs. a.	Rs. a.		1903		s. d.		Rs. a.	Rs. a.	
FORTNIGHT							FORTNIGHT						
January	1st	2 3 $\frac{3}{8}$	34.45	24 —	68 8	34.89	January	1st	1 10	42.86	24 0 $\frac{1}{2}$	56 9	42.31
	2nd	2 3 $\frac{3}{8}$	33.98	24 2	69 8	34.55		2nd	1 9 $\frac{7}{8}$	43.11	24 0 $\frac{1}{2}$	55 11	42.97
February	1st	2 3 $\frac{1}{8}$	34.21	24 —	69 9	34.36	February	1st	1 10 $\frac{1}{4}$	42.38	24 0 $\frac{1}{2}$	57 7	41.66
	2nd	2 3 $\frac{1}{8}$	34.29	23 15	69 8	34.30		2nd	1 10 $\frac{1}{4}$	42.62	24 0 $\frac{1}{2}$	56 13	42.12
March	1st	2 3 $\frac{1}{8}$	34.14	23 15	69 8	34.30	March	1st	1 10 $\frac{3}{8}$	41.68	24 1 $\frac{1}{2}$	57 14	41.46
	2nd	2 3 $\frac{1}{8}$	34.29	24 —	69 14	34.2		2nd	1 10 $\frac{3}{8}$	41.45	24 2 $\frac{1}{2}$	58 3	41.34
April	1st	2 3 $\frac{3}{8}$	34.45	24 —	69 13	34.23	April	1st	1 11 $\frac{1}{16}$	40.88	24 1 $\frac{1}{2}$	58 14	40.75
	2nd	2 3 $\frac{7}{16}$	34.37	24 0 $\frac{1}{2}$	69 14	34.24		2nd	2 0 $\frac{1}{8}$	38.29	24 2 $\frac{1}{2}$	63 2	38.11
May	1st	2 3 $\frac{9}{16}$	34.21	24 2	70 10	34.02	May	1st	2 1 $\frac{1}{8}$	37.53	24 3	64 3	37.53
	2nd	2 3 $\frac{9}{16}$	34.21	24 1	70 2	34.17		2nd	2 0 $\frac{1}{2}$	38.49	24 3 $\frac{1}{4}$	63 2	38.18
June	1st	2 3 $\frac{11}{16}$	34.06	24 —	70 2	34.08	June	1st	2 0 $\frac{1}{4}$	38.89	24 2	61 1	39.34
	2nd	2 4 $\frac{1}{4}$	33.38	24 —	71 7	33.45		2nd	2 0 $\frac{1}{4}$	38.89	24 2 $\frac{1}{2}$	61 13	38.92
July	1st	2 4 $\frac{5}{16}$	33.31	24 —	72 3	33.11	July	1st	2 0 $\frac{3}{4}$	38.1	24 2 $\frac{1}{2}$	63 3	38.07
	2nd	2 4 $\frac{5}{16}$	33.45	24 0 $\frac{1}{2}$	71 15	33.23		2nd	2 1 $\frac{1}{16}$	37.25	24 2 $\frac{1}{2}$	64 9	37.23
August	1st	2 4 $\frac{7}{16}$	33.60	24 1	72 2	33.22	August	1st	2 1 $\frac{1}{8}$	36.98	24 2	65 15	36.43
	2nd	2 4 $\frac{7}{16}$	33.16	24 1	72 6	33.11		2nd	2 2 $\frac{3}{4}$	35.25	24 2 $\frac{1}{4}$	67 6	35.68
September	1st	2 4 $\frac{11}{16}$	32.59	24 1	73 9	32.57	September	1st	2 2 $\frac{3}{8}$	35.75	24 1	67 2	35.69
	2nd	2 5 $\frac{1}{4}$	32.24	24 1	74 5	32.24		2nd	2 3 $\frac{1}{8}$	34.14	24 1 $\frac{1}{2}$	69 3	34.68
October	1st	2 5 $\frac{1}{8}$	32.38	24 1	73 15	32.41	October	1st	2 4 $\frac{1}{8}$	33.53	24 1 $\frac{1}{2}$	72 2	33.26
	2nd	2 5 $\frac{1}{8}$	31.63	24 1 $\frac{1}{2}$	75 8	31.78		2nd	2 4	33.68	24 1 $\frac{1}{2}$	70 4	34.15
November	1st	2 5 $\frac{1}{2}$	31.90	24 1 $\frac{1}{2}$	75 8	31.78	November	1st	2 3 $\frac{3}{8}$	34.76	24 1 $\frac{1}{2}$	68 9	34.99
	2nd	2 5 $\frac{1}{2}$	31.76	24 1 $\frac{1}{2}$	75 2	31.94		2nd	2 2 $\frac{1}{4}$	35.92	24 1 $\frac{1}{2}$	68 2	35.27
December	1st	2 5 $\frac{3}{8}$	31.83	24 0 $\frac{1}{2}$	74 14	31.96	December	1st	2 1 $\frac{1}{2}$	36.53	24 1 $\frac{1}{4}$	64 12	37.03
	2nd	2 5 $\frac{3}{8}$	31.00	24 —	74 6	32.13		2nd	2 1 $\frac{1}{2}$	36.36	24 1	64 14	36.86
1901							1904						
FORTNIGHT							FORTNIGHT						
January	1st	2 5 $\frac{1}{2}$	32.38	24 —	74 2	32.5	January	1st	2 3 $\frac{5}{16}$	34.53	24 1	69 12	34.35
	2nd	2 3 $\frac{15}{16}$	33.75	24 0 $\frac{1}{2}$	71 5	33.56		2nd	2 1 $\frac{3}{4}$	36.62	24 1	65 15	36.34
February	1st	2 3 $\frac{1}{2}$	33.75	24 1	71 3	33.66	February	1st	2 3 $\frac{1}{2}$	34.61	24 1	67 14	35.3
	2nd	2 4 $\frac{1}{16}$	33.45	24 0 $\frac{1}{2}$	71 9	33.44		2nd	2 2 $\frac{7}{8}$	35.09	24 1 $\frac{1}{4}$	68 7	34.66
March	1st	2 4 $\frac{1}{16}$	33.60	24 0 $\frac{1}{2}$	72 —	33.24	March	1st	2 2 $\frac{3}{8}$	36.1	24 2	67 6	36.75
	2nd	2 3 $\frac{5}{8}$	33.75	24 1	70 6	34.05		2nd	2 1 $\frac{1}{2}$	36.98	24 1 $\frac{1}{2}$	65 6	36.69
April	1st	2 3 $\frac{1}{8}$	34.76	24 1	70 —	34.23	April	1st	2 0 $\frac{1}{2}$	38.58	24 1 $\frac{1}{4}$	64 5	37.49
	2nd	2 3 $\frac{1}{8}$	34.69	24 0 $\frac{1}{2}$	70 6	34.01		2nd	2 1 $\frac{1}{16}$	37.44	24 1 $\frac{1}{2}$	65 11	36.53
May	1st	2 3 $\frac{3}{8}$	34.45	24 1 $\frac{1}{2}$	70 10	33.97	May	1st	2 1 $\frac{1}{8}$	36.62	24 1 $\frac{1}{2}$	64 12	37.08
	2nd	2 3 $\frac{7}{16}$	34.37	24 1 $\frac{1}{2}$	71 1	33.77		2nd	2 1 $\frac{3}{8}$	37.16	24 1 $\frac{3}{4}$	65 2	36.87
June	1st	2 3 $\frac{7}{16}$	34.37	24 3	70 13	34.01	June	1st	2 1 $\frac{1}{16}$	37.07	24 2	65 —	36.96
	2nd	2 3 $\frac{1}{2}$	34.61	24 3	70 10	34.1		2nd	2 2 $\frac{1}{8}$	36.1	24 1 $\frac{3}{4}$	66 3	36.27
July	1st	2 2 $\frac{7}{8}$	35.09	24 3	69 4	34.78	July	1st	2 2 $\frac{1}{4}$	35.5	24 1 $\frac{3}{4}$	67 14	35.37
	2nd	2 2 $\frac{5}{8}$	35.01	24 3	69 3	34.81		2nd	2 2 $\frac{1}{8}$	35.09	24 1 $\frac{1}{2}$	69 6	34.59
August	1st	2 2 $\frac{1}{2}$	35.17	24 3	68 12	35.03	August	1st	2 2 $\frac{3}{8}$	35.42	24 1 $\frac{1}{2}$	68 2	35.22
	2nd	2 3	34.93	24 2 $\frac{1}{2}$	69 1	34.83		2nd	2 2 $\frac{1}{4}$	34.97	24 1 $\frac{1}{2}$	67 2	35.74
September	1st	2 3	34.93	24 —	68 12	34.99	September	1st	2 2 $\frac{1}{16}$	36.01	24 1	66 14	35.83
	2nd	2 2 $\frac{1}{2}$	35.01	24 —	68 5	35.17		2nd	2 2 $\frac{1}{16}$	35.33	24 1	67 10	35.43
October	1st	2 2 $\frac{1}{8}$	35.5	24 2	67 12	35.46	October	1st	2 2 $\frac{1}{16}$	35.5	24 1	67 10	35.43
	2nd	2 2 $\frac{1}{8}$	35.5	24 2	67 10	35.63		2nd	2 2 $\frac{1}{16}$	35.01	24 0 $\frac{1}{2}$	68 3	35.1
November	1st	2 2 $\frac{1}{8}$	36.1	24 2	66 8	36.12	November	1st	2 2 $\frac{1}{8}$	35.01	24 0 $\frac{1}{2}$	68 14	34.75
	2nd	2 1 $\frac{1}{2}$	37.16	24 2	65 3	36.85		2nd	2 3 $\frac{1}{16}$	34.53	24 0 $\frac{1}{2}$	70 8	33.67
December	1st	2 1 $\frac{1}{8}$	37.07	24 1 $\frac{1}{2}$	64 14	36.98	December	1st	2 3 $\frac{1}{8}$	33.75	24 0 $\frac{1}{2}$	71 —	33.71
	2nd	2 1 $\frac{1}{8}$	36.71	24 1 $\frac{1}{2}$	65 10	36.56		2nd	2 4 $\frac{1}{2}$	33.09	24 0 $\frac{1}{4}$	73 2	32.75
1902							1905						
FORTNIGHT							FORTNIGHT						
January	1st	2 1 $\frac{5}{8}$	36.80	24 0 $\frac{1}{2}$	65 2	36.75	January	1st	2 3 $\frac{11}{16}$	34.06	24 0 $\frac{1}{2}$	71 11	33.46
	2nd	2 1 $\frac{1}{2}$	36.98	24 —	65 —	36.77		2nd	2 3 $\frac{1}{16}$	33.75	24 0 $\frac{1}{2}$	71 11	33.44
February	1st	2 1 $\frac{1}{2}$	36.98	24 1	65 —	36.86	February	1st	2 4 $\frac{1}{4}$	33.38	24 0 $\frac{1}{2}$	70 15	33.76
	2nd	2 1 $\frac{1}{2}$	37.16	24 1 $\frac{1}{2}$	64 5	37.32		2nd	2 3 $\frac{5}{8}$	34.14	24 0 $\frac{1}{2}$	69 13	34.28
March	1st	2 0 $\frac{3}{8}$	38.01	24 1 $\frac{1}{2}$	63 8	37.78	March	1st	2 2 $\frac{1}{2}$	35.01	24 0 $\frac{1}{2}$	69 5	34.53
	2nd	2 0 $\frac{3}{8}$	38.01	24 1 $\frac{1}{2}$	63 11	37.67		2nd	2 1 $\frac{1}{2}$	36.53	24 0 $\frac{1}{4}$	66 14	35.81
April	1st	2 0 $\frac{3}{8}$	38.49	24 2	63 —	38.13	April	1st	2 2 $\frac{3}{8}$	35.75	24 1	67 8	35.5
	2nd	1 11 $\frac{1}{16}$	40.13	24 2 $\frac{1}{2}$	60 4	39.93		2nd	2 2 $\frac{3}{8}$	35.75	24 1	66 13	35.86
May	1st	1 11 $\frac{1}{8}$	39.91	24 2 $\frac{1}{2}$	61 —	39.44	May	1st	2 2 $\frac{3}{8}$	35.42	24 1	67 7	33.22
	2nd	1 11 $\frac{1}{8}$	39.60	24 3	60 15	39.53		2nd	2 2 $\frac{3}{8}$	35.17	24 1 $\frac{1}{2}$	69 3	34.68
June	1st	2 0	39.29	24 2 $\frac{1}{2}$	61 11	39	June	1st	2 3 $\frac{1}{16}$	34.84	24 1 $\frac{1}{2}$	69 5	34.62
	2nd	2 0 $\frac{1}{4}$	38.89	24 2 $\frac{1}{2}$	62 —	38.80		2nd	2 2 $\frac{1}{16}$	35.17	24 1 $\frac{1}{2}$	68 12	34.9
July	1st	2 0 $\frac{1}{8}$	38.58	24 2	62 9	38.4	July	1st	2 3 $\frac{1}{16}$	34.53	24 1	69 1	36.69
	2nd	2 0 $\frac{1}{8}$	38.58	24 2	62 14	38.21		2nd	2 3 $\frac{1}{16}$	34.53	24 1	69 10	32.17
August	1st	2 0 $\frac{1}{8}$	38.98	24 2	62 —	38.75	August	1st	2 3 $\frac{1}{8}$	34.14	24 1	70 —	34.23
	2nd	2 0 $\frac{1}{8}$	38.98	24 2	61 12	38.91		2nd	2 4	33.68	24 0 $\frac{1}{2}$	71 3	33.62
September	1st	1 11 $\frac{1}{4}$	3										

PRICES AND EXCHANGE

of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1913—continued

		IN LONDON			IN INDIA					IN LONDON			IN INDIA				
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]		Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{2}{10}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]		Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{2}{10}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold		
		s. d.			R. a.	R. a.				s. d.			R. a.	R. a.			
1906																	
FORTNIGHT																	
January	{ 1st	2 6 $\frac{1}{8}$	31-17	24 0 $\frac{1}{2}$	77 14	34-07	January	{ 1st	2 1 $\frac{1}{8}$	36-71	24 6	65 11	36-95				
	{ 2nd	2 6 $\frac{3}{8}$	31-24	24 0 $\frac{1}{2}$	76 7	31-31		{ 2nd	2 1 $\frac{1}{8}$	36-98	24 7	67 2	36-25				
February	{ 1st	2 6 $\frac{5}{8}$	30-79	24 0 $\frac{1}{2}$	75 15	31-51	February	{ 1st	2 2 $\frac{5}{8}$	35-84	24 10	67 14	36-13				
	{ 2nd	2 6 $\frac{5}{8}$	30-79	24 0 $\frac{1}{2}$	77 —	31-08		{ 2nd	2 1 $\frac{1}{2}$	36-98	24 4	66 11	36-21				
March	{ 1st	2 5 $\frac{7}{8}$	31-56	24 0 $\frac{1}{2}$	75 5	31-78	March	{ 1st	2 1 $\frac{5}{8}$	36-80	24 2	66 13	35-96				
	{ 2nd	2 6	31-43	24 2 $\frac{1}{4}$	76 3	31-55		{ 2nd	2 1 $\frac{5}{8}$	36-89	24 3	66 11	36-12				
April	{ 1st	2 5 $\frac{3}{4}$	31-7	24 2 $\frac{1}{2}$	77 10	30-99	April	{ 1st	2 1 $\frac{1}{2}$	37-34	24 4 $\frac{1}{2}$	66 5	36-54				
	{ 2nd	2 6 $\frac{1}{2}$	30-92	24 5	79 8	30-45		{ 2nd	2 0 $\frac{5}{8}$	38-79	24 6	64 8	37-63				
May	{ 1st	2 6 $\frac{1}{8}$	30-73	24 4	78 3	30-88	May	{ 1st	2 0 $\frac{3}{8}$	38-98	24 8	63 9	38-38				
	{ 2nd	2 7 $\frac{1}{8}$	30-3	24 3	78 11	30-61		{ 2nd	2 0 $\frac{3}{8}$	38-59	24 7	63 13	38-14				
June	{ 1st	2 5 $\frac{5}{8}$	31-83	24 1	75 5	31-82	June	{ 1st	2 0 $\frac{7}{8}$	37-9	24 5 $\frac{1}{2}$	64 3	37-74				
	{ 2nd	2 6 $\frac{3}{8}$	31-24	24 2	76 9	31-38		{ 2nd	2 0 $\frac{3}{4}$	38-1	24 4 $\frac{1}{2}$	64 1	37-77				
July	{ 1st	2 6 $\frac{5}{8}$	31-11	24 2	76 11	31-33	July	{ 1st	2 0 $\frac{5}{8}$	38-29	24 4 $\frac{1}{2}$	63 15	37-86				
	{ 2nd	2 6 $\frac{1}{8}$	31-37	24 1 $\frac{1}{2}$	76 9	31-34		{ 2nd	2 0 $\frac{1}{8}$	38-98	24 5 $\frac{1}{2}$	62 13	38-59				
August	{ 1st	2 6 $\frac{5}{8}$	30-79	24 1 $\frac{1}{2}$	77 4	31-06	August	{ 1st	1 11 $\frac{1}{10}$	39-81	24 6	60 5	40-25				
	{ 2nd	2 6 $\frac{5}{8}$	30-54	24 1 $\frac{1}{2}$	78 1	30-74		{ 2nd	1 11 $\frac{1}{8}$	39-91	24 5 $\frac{1}{2}$	60 9	40-03				
September	{ 1st	2 7 $\frac{7}{8}$	29-99	24 1	79 11	30-07	September	{ 1st	2 0 $\frac{1}{8}$	29-19	24 3 $\frac{1}{2}$	61 1	39-47				
	{ 2nd	2 7 $\frac{1}{2}$	29-94	24 1	79 10	30-09		{ 2nd	1 11 $\frac{7}{8}$	29-49	24 3	61 1	39-45				
October	{ 1st	2 8 $\frac{1}{8}$	29-24	24 0 $\frac{1}{2}$	82 4	29-09	October	{ 1st	1 11 $\frac{1}{10}$	39-81	24 3 $\frac{1}{2}$	60 13	39-63				
	{ 2nd	2 8 $\frac{1}{8}$	29-07	24 —	82 2	29-1		{ 2nd	1 11 $\frac{1}{8}$	40-88	24 3 $\frac{1}{2}$	60 11	39-77				
November	{ 1st	2 8 $\frac{1}{8}$	28-63	23 15 $\frac{1}{2}$	83 2	28-71	November	{ 1st	1 11 $\frac{1}{10}$	40-88	24 3 $\frac{1}{2}$	58 13	41-00				
	{ 2nd	2 8	29-47	24 —	81 7	29-35		{ 2nd	1 10 $\frac{3}{8}$	41-67	24 3 $\frac{1}{2}$	56 13	46-28				
December	{ 1st	2 7 $\frac{1}{8}$	29-76	24 —	79 8	30-06	December	{ 1st	1 10 $\frac{1}{2}$	41-91	24 3	57 —	42-26				
	{ 2nd	2 8 $\frac{3}{8}$	29-13	24 —	81 8	29-33		{ 2nd	1 10 $\frac{1}{8}$	41-11	24 3	58 3	41-39				
1907																	
FORTNIGHT																	
January	{ 1st	2 7 $\frac{5}{8}$	29-82	24 1 $\frac{1}{2}$	80 15	29-81	January	{ 1st	2 0 $\frac{1}{8}$	39-09	24 2 $\frac{1}{2}$	60 11	39-64				
	{ 2nd	2 7 $\frac{1}{2}$	29-94	24 1	79 10	30-09		{ 2nd	1 11 $\frac{1}{8}$	39-50	24 2 $\frac{1}{2}$	60 10	39-68				
February	{ 1st	2 7 $\frac{1}{8}$	29-76	24 2 $\frac{1}{2}$	80 —	30-07	February	{ 1st	1 11 $\frac{1}{10}$	39-81	24 3 $\frac{1}{2}$	61 3	39-42				
	{ 2nd	2 8 $\frac{1}{8}$	29-35	24 2	80 1	30-01		{ 2nd	1 11 $\frac{5}{8}$	40-45	24 3	59 9	40-44				
March	{ 1st	2 7 $\frac{7}{8}$	30	24 1	80 6	29-81	March	{ 1st	1 11 $\frac{5}{8}$	40-45	24 3	59 11	40-35				
	{ 2nd	2 6 $\frac{1}{8}$	30-73	24 1	78 10	30-48		{ 2nd	1 11 $\frac{5}{8}$	40-67	24 3	59 7	40-52				
April	{ 1st	2 6 $\frac{7}{8}$	30-98	24 1	77 8	30-88	April	{ 1st	1 11 $\frac{1}{2}$	40-13	24 3	60 8	39-81				
	{ 2nd	2 6 $\frac{1}{8}$	30-98	24 1 $\frac{1}{2}$	78 13	30-44		{ 2nd	2 0 $\frac{7}{8}$	38-59	24 2 $\frac{1}{2}$	62 2	38-72				
May	{ 1st	2 6 $\frac{5}{8}$	31-11	24 3	79 5	30-37	May	{ 1st	2 0 $\frac{5}{8}$	38-79	24 2 $\frac{1}{2}$	61 15	38-84				
	{ 2nd	2 6 $\frac{1}{8}$	30-88	24 1 $\frac{1}{2}$	78 13	30-44		{ 2nd	2 0 $\frac{3}{8}$	38-69	24 3 $\frac{1}{2}$	62 10	38-51				
June	{ 1st	2 6 $\frac{3}{8}$	30-67	24 —	78 8	30-45	June	{ 1st	2 0	39-29	24 3	61 7	39-21				
	{ 2nd	2 7	30-42	23 15 $\frac{1}{2}$	78 8	30-43		{ 2nd	1 11 $\frac{1}{10}$	39-39	24 2 $\frac{1}{2}$	62 —	38-82				
July	{ 1st	2 7 $\frac{3}{8}$	30-24	24 —	80 —	29-87	July	{ 1st	1 11 $\frac{3}{8}$	40-13	24 2 $\frac{1}{2}$	60 3	39-97				
	{ 2nd	2 7 $\frac{1}{8}$	29-76	24 —	82 5	29-03		{ 2nd	1 11 $\frac{7}{10}$	40-23	24 3 $\frac{1}{2}$	60 —	40-17				
August	{ 1st	2 7 $\frac{3}{8}$	29-64	24 —	81 9	29-26	August	{ 1st	1 11 $\frac{9}{10}$	40-02	24 3	60 9	39-77				
	{ 2nd	2 7 $\frac{1}{8}$	30	24 0 $\frac{1}{4}$	79 9	30-06		{ 2nd	2 0	39-29	24 2 $\frac{1}{2}$	61 2	39-38				
September	{ 1st	2 7 $\frac{5}{8}$	30-12	23 15 $\frac{1}{2}$	79 8	30-02	September	{ 1st	1 11 $\frac{3}{8}$	39-60	24 3	60 10	39-73				
	{ 2nd	2 7 $\frac{1}{8}$	30-24	24 —	79 3	30-18		{ 2nd	1 11 $\frac{1}{2}$	39-71	24 1	60 1	39-90				
October	{ 1st	2 5 $\frac{1}{4}$	32-24	24 —	71 14	33-25	October	{ 1st	1 11 $\frac{7}{8}$	40-23	24 —	59 6	40-25				
	{ 2nd	2 3 $\frac{1}{8}$	34-21	24 —	70 2	34-08		{ 2nd	1 11 $\frac{1}{8}$	40-89	24 —	58 3	41-07				
November	{ 1st	2 2 $\frac{1}{8}$	35-01	24 2	68 15	34-85	November	{ 1st	1 11 $\frac{1}{4}$	40-56	24 —	58 7	40-90				
	{ 2nd	2 2 $\frac{1}{8}$	35-33	24 2 $\frac{1}{2}$	68 13	34-96		{ 2nd	1 11 $\frac{5}{8}$	39-92	23 15	58 14	40-49				
December	{ 1st	2 1	37-72	24 4	66 14	36-11	December	{ 1st	2 0 $\frac{1}{8}$	39-09	23 15 $\frac{1}{2}$	60 10	39-37				
	{ 2nd	2 0 $\frac{3}{8}$	38-69	24 4	65 11	36-45		{ 2nd	2 0 $\frac{1}{4}$	38-89	24 —	60 10	39-42				

PRICES AND EXCHANGE

No. 53.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1913—concluded

	IN LONDON					IN INDIA						IN LONDON					IN INDIA							
		s.	d.	Price of standard silver (17 dwt better-ness or $\frac{23}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold containing 180 grains fine] = £3-18-7		R.	a.	Price of silver (17 dwt better-ness or $\frac{23}{100}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			s.	d.	Price of standard silver (17 dwt better-ness or $\frac{23}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold containing 180 grains fine] = £3-18-7		R.	a.	Price of silver (17 dwt better-ness or $\frac{23}{100}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			
1910	FORTNIGHT										1912	FORTNIGHT												
January	{ 1st	2	0 $\frac{3}{8}$	38-98	24 —	60 13	39-30	January	{ 1st	2	1 $\frac{1}{8}$	36-98	23 15	65 4	36-53	January	{ 1st	2	1 $\frac{1}{8}$	36-98	23 15	65 4	36-53	
	{ 2nd	2	0 $\frac{3}{8}$	39-09	24 —	60 10	39-42		{ 2nd	2	2 $\frac{1}{8}$	35-17	23 15 $\frac{1}{2}$	67 8	35-36		{ 2nd	2	2 $\frac{1}{8}$	35-17	23 15 $\frac{1}{2}$	67 8	35-36	
February	{ 1st	2	0	39-29	23 15 $\frac{1}{2}$	60 1	39-74	February	{ 1st	2	3 $\frac{5}{8}$	34-14	24 —	69 5	34-48	February	{ 1st	2	3 $\frac{5}{8}$	34-14	24 —	69 5	34-48	
	{ 2nd	1	11 $\frac{5}{16}$	40-45	23 15 $\frac{1}{2}$	57 8*	41-51		{ 2nd	2	3	34-93	24 —	68 7	34-92		{ 2nd	2	3	34-93	24 —	68 7	34-92	
March	{ 1st	1	11 $\frac{1}{2}$	39-81	23 15 $\frac{1}{2}$	59 14	39-89	March	{ 1st	2	2 $\frac{7}{8}$	35-09	23 14 $\frac{1}{2}$	68 5	34-85	March	{ 1st	2	2 $\frac{7}{8}$	35-09	23 14 $\frac{1}{2}$	68 5	34-85	
	{ 2nd	2	0 $\frac{3}{8}$	38-99	24 —	61 2	39-10		{ 2nd	2	2 $\frac{1}{8}$	35-33	23 14 $\frac{1}{2}$	70 10	33-71		{ 2nd	2	2 $\frac{1}{8}$	35-33	23 14 $\frac{1}{2}$	70 10	33-71	
April	{ 1st	2	0 $\frac{3}{8}$	38-29	24 2	62 8	38-44	April	{ 1st	2	2 $\frac{7}{8}$	35-09	23 15	69 —	34-55	April	{ 1st	2	2 $\frac{7}{8}$	35-09	23 15	69 —	34-55	
	{ 2nd	2	0 $\frac{3}{8}$	38-01	24 1 $\frac{1}{2}$	62 13	38-20		{ 2nd	2	4 $\frac{1}{8}$	33-45	23 15 $\frac{1}{2}$	70 11	33-77		{ 2nd	2	4 $\frac{1}{8}$	33-45	23 15 $\frac{1}{2}$	70 11	33-77	
May	{ 1st	2	0 $\frac{3}{8}$	37-91	24 1	63 2	37-96	May	{ 1st	2	4	33-68	23 15 $\frac{3}{4}$	71 2	33-58	May	{ 1st	2	4	33-68	23 15 $\frac{3}{4}$	71 2	33-58	
	{ 2nd	2	0 $\frac{3}{8}$	38-29	24 2	62 14	38-21		{ 2nd	2	4 $\frac{1}{8}$	33-60	23 15 $\frac{1}{4}$	71 2	33-54		{ 2nd	2	4 $\frac{1}{8}$	33-60	23 15 $\frac{1}{4}$	71 2	33-54	
June	{ 1st	2	0 $\frac{3}{8}$	38-29	24 4	63 —	38-33	June	{ 1st	2	4 $\frac{5}{8}$	33-31	23 15 $\frac{1}{2}$	71 14	33-19	June	{ 1st	2	4 $\frac{5}{8}$	33-31	23 15 $\frac{1}{2}$	71 14	33-19	
	{ 2nd	2	0 $\frac{1}{16}$	38-20	24 1 $\frac{1}{2}$	62 14	38-16		{ 2nd	2	4 $\frac{3}{8}$	33-45	23 15 $\frac{1}{4}$	71 4	33-48		{ 2nd	2	4 $\frac{3}{8}$	33-45	23 15 $\frac{1}{4}$	71 4	33-48	
July	{ 1st	2	1 $\frac{1}{4}$	37-34	24 2	63 12	37-68	July	{ 1st	2	3 $\frac{3}{4}$	33-98	23 15 $\frac{3}{4}$	70 7	33-89	July	{ 1st	2	3 $\frac{3}{4}$	33-98	23 15 $\frac{3}{4}$	70 7	33-89	
	{ 2nd	2	0 $\frac{3}{8}$	38-29	24 2 $\frac{1}{2}$	62 8	38-49		{ 2nd	2	3 $\frac{3}{4}$	33-98	23 15 $\frac{3}{4}$	70 2	34-06		{ 2nd	2	3 $\frac{3}{4}$	33-98	23 15 $\frac{3}{4}$	70 2	34-06	
August	{ 1st	2	0 $\frac{3}{8}$	38-29	24 4	62 5	38-75	August	{ 1st	2	4 $\frac{3}{8}$	32-8	24 0 $\frac{1}{4}$	72 —	33-22	August	{ 1st	2	4 $\frac{3}{8}$	32-8	24 0 $\frac{1}{4}$	72 —	33-22	
	{ 2nd	2	0 $\frac{1}{16}$	38-79	24 4	61 3	39-47		{ 2nd	2	4 $\frac{1}{8}$	32-66	24 0 $\frac{1}{4}$	72 14	32-82		{ 2nd	2	4 $\frac{1}{8}$	32-66	24 0 $\frac{1}{4}$	72 14	32-82	
September	{ 1st	2	0 $\frac{3}{8}$	38-39	24 2	62 2	38-67	September	{ 1st	2	5 $\frac{1}{8}$	32-45	23 15 $\frac{3}{4}$	73 9	32-47	September	{ 1st	2	5 $\frac{1}{8}$	32-45	23 15 $\frac{3}{4}$	73 9	32-47	
	{ 2nd	2	0 $\frac{3}{8}$	37-91	24 1 $\frac{1}{2}$	62 15	38-12		{ 2nd	2	5 $\frac{1}{8}$	32-03	23 15 $\frac{1}{4}$	74 11	31-94		{ 2nd	2	5 $\frac{1}{8}$	32-03	23 15 $\frac{1}{4}$	74 11	31-94	
October	{ 1st	2	1 $\frac{1}{8}$	36-80	24 1 $\frac{1}{2}$	65 3	36-81	October	{ 1st	2	5 $\frac{1}{8}$	32-17	23 14 $\frac{3}{4}$	74 3	32-11	October	{ 1st	2	5 $\frac{1}{8}$	32-17	23 14 $\frac{3}{4}$	74 3	32-11	
	{ 2nd	2	1 $\frac{1}{8}$	36-71	24 0 $\frac{1}{2}$	65 1	36-78		{ 2nd	2	5	32-52	23 14 $\frac{1}{2}$	73 7	32-42		{ 2nd	2	5	32-52	23 14 $\frac{1}{2}$	73 7	32-42	
November	{ 1st	2	1 $\frac{3}{8}$	36-53	24 —	65 7	36-52	November	{ 1st	2	4 $\frac{3}{8}$	32-66	23 14 $\frac{1}{4}$	72 9	32-79	November	{ 1st	2	4 $\frac{3}{8}$	32-66	23 14 $\frac{1}{4}$	72 9	32-79	
	{ 2nd	2	1 $\frac{3}{8}$	37-16	24 —	64 6	37-12		{ 2nd	2	5 $\frac{1}{4}$	32-24	23 14	73 7	32-38		{ 2nd	2	5 $\frac{1}{4}$	32-24	23 14	73 7	32-38	
December	{ 1st	2	1 $\frac{1}{4}$	37-34	24 —	63 13	37-45	December	{ 1st	2	5 $\frac{1}{2}$	31-97	23 14 $\frac{1}{4}$	73 9	32-3	December	{ 1st	2	5 $\frac{1}{2}$	31-97	23 14 $\frac{1}{4}$	73 9	32-3	
	{ 2nd	2	0 $\frac{5}{16}$	37-81	24 —	63 —	37-93		{ 2nd	2	4 $\frac{5}{16}$	32-59	23 14 $\frac{3}{8}$	72 5	32-9		{ 2nd	2	4 $\frac{5}{16}$	32-59	23 14 $\frac{3}{8}$	72 5	32-9	
1911	FORTNIGHT										1913	FORTNIGHT												
January	{ 1st	2	1	37-72	24 —	64 9	37-02	January	{ 1st	2	5 $\frac{1}{8}$	32-45	23 15	71 14	33-17	January	{ 1st	2	5 $\frac{1}{8}$	32-45	23 15	71 14	33-17	
	{ 2nd	2	0 $\frac{3}{8}$	38-69	24 —	61 8	38-86		{ 2nd	2	4 $\frac{1}{2}$	33-09	24 —	71 15	33-22		{ 2nd	2	4 $\frac{1}{2}$	33-09	24 —	71 15	33-22	
February	{ 1st	1	11 $\frac{1}{2}$	39-60	24 —	60 2	39-75	February	{ 1st	2	4 $\frac{7}{8}$	33-16	24 —	73 7	32-54	February	{ 1st	2	4 $\frac{7}{8}$	33-16	24 —	73 7	32-54	
	{ 2nd	2	0 $\frac{1}{4}$	38-89	23 15 $\frac{1}{2}$	61 7	38-85		{ 2nd	2	3 $\frac{7}{8}$	34-53	24 0 $\frac{1}{4}$	73 10	32-59		{ 2nd	2	3 $\frac{7}{8}$	34-53	24 0 $\frac{1}{4}$	73 10	32-59	
March	{ 1st	2	0 $\frac{3}{8}$	38-69	23 15 $\frac{1}{2}$	61 10	38-71	March	{ 1st	2	2 $\frac{3}{8}$	36-01	24 0 $\frac{1}{2}$	71 10	33-41	March	{ 1st	2	2 $\frac{3}{8}$	36-01	24 0 $\frac{1}{2}$	71 10	33-41	
	{ 2nd	2	0 $\frac{1}{4}$	38-89	23 15 $\frac{1}{2}$	61 12	38-65		{ 2nd	2	2 $\frac{1}{2}$	35-58	24 0 $\frac{1}{2}$	67 9	35-42		{ 2nd	2	2 $\frac{1}{2}$	35-58	24 0 $\frac{1}{2}$	67 9	35-42	
April	{ 1st	2	0 $\frac{1}{2}$	38-49	23 15 $\frac{1}{2}$	62 10	38-11	April	{ 1st	2	3 $\frac{5}{8}$	34-53	24 0 $\frac{1}{2}$	68 5	35-03	April	{ 1st	2	3 $\frac{5}{8}$	34-53	24 0 $\frac{1}{2}$	68 5	35-03	
	{ 2nd	2	0 $\frac{1}{8}$	38-39	23 15 $\frac{1}{2}$	62 10	38-14		{ 2nd	2	3 $\frac{1}{8}$	33-75	24 0 $\frac{1}{2}$	69 13	34-28		{ 2nd	2	3 $\frac{1}{8}$	33-75	24 0 $\frac{1}{2}$	69 13	34-28	
May	{ 1st	2	0 $\frac{11}{16}$	38-20	24 0 $\frac{1}{4}$	62 9	38-23	May	{ 1st	2	4 $\frac{1}{8}$	33-53	24 1 $\frac{1}{2}$	71 6	33-62	May	{ 1st	2	4 $\frac{1}{8}$	33-53	24 1 $\frac{1}{2}$	71 6	33-62	
	{ 2nd	2	0 $\frac{1}{16}$	38-39	24 0 $\frac{1}{4}$	62 9	38-23		{ 2nd	2	3 $\frac{5}{8}$	34-14	24 2	70 5	34-17		{ 2nd	2	3 $\frac{5}{8}$	34-14	24 2	70 5	34-17	
June	{ 1st	2	0 $\frac{1}{2}$	38-49	24 0 $\frac{1}{4}$	62 7	38-30	June	{ 1st	2	3 $\frac{1}{4}$	34-61	24 1 $\frac{1}{4}$	69 7	34-53	June	{ 1st	2	3 $\frac{1}{4}$	34-61	24 1 $\frac{1}{4}$	69 7	34-53	
	{ 2nd	2	0 $\frac{5}{16}$	38-79	24 0 $\frac{1}{4}$	61 10	38-81		{ 2nd	2	2 $\frac{1}{2}$	35-01	24 1 $\frac{1}{2}$	68 14	35-06		{ 2nd	2	2 $\frac{1}{2}$	35-01	24 1 $\frac{1}{2}$	68 14	35-06	
July	{ 1st	2	0 $\frac{3}{8}$	38-69	24 —	62 —	38-55	July	{ 1st	2	2 $\frac{1}{2}$	35-01	24 2	68 11	34-98	July	{ 1st	2	2 $\frac{1}{2}$	35-01	24 2	68 11	34-98	
	{ 2nd	2	0 $\frac{3}{8}$	39-09	24 —	61 6	38-94		{ 2nd	2	3 $\frac{3}{8}$	34-45	24 1 $\frac{1}{2}$	69 11	34-43		{ 2nd	2	3 $\frac{3}{8}$	34-45	24 1 $\frac{1}{2}$	69 11	34-43	
August	{ 1st	2	0	39-29	23 15 $\frac{1}{2}$	60 15	39-14	August	{ 1st	2	3 $\frac{5}{8}$	34-53	24 1 $\frac{1}{2}$	69 7	34-58	August	{ 1st	2	3 $\frac{5}{8}$	34-53	24 1 $\frac{1}{2}$			

PRICES AND EXCHANGE

No. 54.—AVERAGE PRICES of SILVER in LONDON from 1st January 1894, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
1894 HALF MONTH			d.		1897 HALF MONTH			d.	
January	1st	31 ⁵⁰ / ₁₀₀	83.88	January	1st	29 ³³ / ₁₀₀	78.72		
	2nd	31 ³ / ₁₀₀	82.37		2nd	29 ⁵³ / ₁₀₀	78.77		
February	1st	29 ³⁷ / ₁₀₀	79.04	February	1st	29 ¹⁸ / ₁₀₀	78.75		
	2nd	28 ⁷ / ₁₀₀	75.02		2nd	29 ³³ / ₁₀₀	78.65		
March	1st	27 ⁵ / ₁₀₀	72.35	March	1st	29 ⁵³ / ₁₀₀	77.49		
	2nd	27 ² / ₁₀₀	72.12		2nd	28 ¹³ / ₁₀₀	75.88		
April	1st	28 ¹¹ / ₁₀₀	75.76	April	1st	28 ⁴ / ₁₀₀	75.32		
	2nd	29 ³ / ₁₀₀	76.97		2nd	28 ⁷ / ₁₀₀	75.01		
May	1st	29 ²⁶ / ₁₀₀	76.88	May	1st	27 ⁷ / ₁₀₀	73.92		
	2nd	28 ²³ / ₁₀₀	75.26		2nd	27 ⁸ / ₁₀₀	73.18		
June	1st	28 ¹⁰ / ₁₀₀	75.71	June	1st	27 ¹¹ / ₁₀₀	72.96		
	2nd	28 ⁴ / ₁₀₀	76.16		2nd	27 ² / ₁₀₀	73.12		
July	1st	28 ¹² / ₁₀₀	75.87	July	1st	27 ⁵ / ₁₀₀	73.17		
	2nd	28 ¹⁵ / ₁₀₀	75.96		2nd	27 ⁹ / ₁₀₀	71.95		
August	1st	28 ³ / ₁₀₀	76.23	August	1st	25 ¹ / ₁₀₀	68.36		
	2nd	29 ¹³ / ₁₀₀	79.15		2nd	24 ⁴ / ₁₀₀	63.9		
September	1st	29 ¹ / ₁₀₀	79.06	September	1st	25 ¹ / ₁₀₀	66.25		
	2nd	29 ¹⁰ / ₁₀₀	77.58		2nd	26 ² / ₁₀₀	69.61		
October	1st	29 ³ / ₁₀₀	77.14	October	1st	26 ⁷ / ₁₀₀	69.73		
	2nd	29 ⁵ / ₁₀₀	77.06		2nd	27 ² / ₁₀₀	72.15		
November	1st	29 ⁵ / ₁₀₀	77.2	November	1st	26 ¹³ / ₁₀₀	70.41		
	2nd	28 ⁵ / ₁₀₀	76.22		2nd	27 ³ / ₁₀₀	71.75		
December	1st	28 ³ / ₁₀₀	74.25	December	1st	27 ⁹ / ₁₀₀	72.07		
	2nd	27 ¹⁰ / ₁₀₀	72.63		2nd	26 ¹² / ₁₀₀	69.92		
1895 HALF MONTH					1898 HALF MONTH				
January	1st	27 ³⁵ / ₁₀₀	72.49	January	1st	26 ¹⁵ / ₁₀₀	70.11		
	2nd	27 ¹¹ / ₁₀₀	72.36		2nd	26 ² / ₁₀₀	69.51		
February	1st	27 ³¹ / ₁₀₀	72.55	February	1st	26 ¹ / ₁₀₀	69.04		
	2nd	27 ⁴³ / ₁₀₀	72.97		2nd	25 ³² / ₁₀₀	68.14		
March	1st	27 ⁷ / ₁₀₀	73.53	March	1st	25 ³ / ₁₀₀	66.85		
	2nd	28 ²⁰ / ₁₀₀	76.66		2nd	25 ¹² / ₁₀₀	68.02		
April	1st	30 ¹³ / ₁₀₀	80.25	April	1st	25 ⁷ / ₁₀₀	68.47		
	2nd	30 ⁴ / ₁₀₀	80.79		2nd	26 ³ / ₁₀₀	68.96		
May	1st	30 ¹⁰ / ₁₀₀	80.86	May	1st	26 ⁶ / ₁₀₀	69.01		
	2nd	30 ⁷ / ₁₀₀	81.36		2nd	26 ³ / ₁₀₀	70.24		
June	1st	30 ⁵³ / ₁₀₀	80.95	June	1st	26 ⁴ / ₁₀₀	71.37		
	2nd	30 ⁶ / ₁₀₀	80.37		2nd	27 ² / ₁₀₀	71.82		
July	1st	30 ²¹ / ₁₀₀	80.84	July	1st	27 ²³ / ₁₀₀	72.11		
	2nd	30 ² / ₁₀₀	80.43		2nd	27 ⁶ / ₁₀₀	72.64		
August	1st	30 ⁶ / ₁₀₀	80.35	August	1st	27 ⁹ / ₁₀₀	72.34		
	2nd	30 ¹⁰ / ₁₀₀	80.66		2nd	27 ¹⁴ / ₁₀₀	73.21		
September	1st	30 ³ / ₁₀₀	80.88	September	1st	27 ¹⁵ / ₁₀₀	73.83		
	2nd	30 ¹¹ / ₁₀₀	80.93		2nd	28 ⁵ / ₁₀₀	74.81		
October	1st	30 ¹⁹ / ₁₀₀	81.98	October	1st	27 ¹⁵ / ₁₀₀	73.88		
	2nd	30 ²⁷ / ₁₀₀	81.92		2nd	27 ¹⁰ / ₁₀₀	73.99		
November	1st	30 ¹⁷ / ₁₀₀	81.75	November	1st	28 ² / ₁₀₀	74.27		
	2nd	30 ⁷ / ₁₀₀	81.36		2nd	27 ³ / ₁₀₀	73.66		
December	1st	30 ²¹ / ₁₀₀	80.48	December	1st	27 ¹⁰ / ₁₀₀	72.86		
	2nd	30 ⁸ / ₁₀₀	80.6		2nd	27 ² / ₁₀₀	72.58		
1896 HALF MONTH					1899 HALF MONTH				
January	1st	30 ¹¹ / ₁₀₀	81.06	January	1st	27 ⁶ / ₁₀₀	72.36		
	2nd	30 ⁴⁴ / ₁₀₀	81.34		2nd	27 ⁷ / ₁₀₀	72.87		
February	1st	30 ¹⁷ / ₁₀₀	81.73	February	1st	27 ⁶ / ₁₀₀	72.7		
	2nd	31 ²⁷ / ₁₀₀	82.53		2nd	27 ¹⁰ / ₁₀₀	72.7		
March	1st	31 ²⁷ / ₁₀₀	83.14	March	1st	27 ¹⁰ / ₁₀₀	72.75		
	2nd	31 ¹⁷ / ₁₀₀	82.92		2nd	27 ¹⁰ / ₁₀₀	72.83		
April	1st	31 ¹¹ / ₁₀₀	82.49	April	1st	27 ² / ₁₀₀	72.71		
	2nd	31 ¹ / ₁₀₀	82.19		2nd	27 ¹³ / ₁₀₀	73.83		
May	1st	31 ³ / ₁₀₀	82.23	May	1st	28 ⁴ / ₁₀₀	74.72		
	2nd	31 ⁴ / ₁₀₀	82.45		2nd	28 ¹ / ₁₀₀	74.39		
June	1st	31 ¹ / ₁₀₀	82.99	June	1st	27 ¹⁵ / ₁₀₀	73.66		
	2nd	31 ⁵ / ₁₀₀	83.39		2nd	27 ¹⁵ / ₁₀₀	73.52		
July	1st	31 ² / ₁₀₀	83.3	July	1st	27 ³ / ₁₀₀	73.41		
	2nd	31 ³ / ₁₀₀	83.25		2nd	27 ¹⁴ / ₁₀₀	73.42		
August	1st	31 ⁴ / ₁₀₀	82.71	August	1st	27 ⁸ / ₁₀₀	73.48		
	2nd	30 ¹⁷ / ₁₀₀	81.2		2nd	27 ² / ₁₀₀	72.89		
September	1st	30 ⁷ / ₁₀₀	80.70	September	1st	27 ⁵ / ₁₀₀	72.17		
	2nd	30 ² / ₁₀₀	80.23		2nd	27 ¹⁰ / ₁₀₀	71.66		
October	1st	30 ⁵ / ₁₀₀	79.53	October	1st	26 ¹⁴ / ₁₀₀	70.87		
	2nd	30 ¹ / ₁₀₀	79.51		2nd	26 ¹⁴ / ₁₀₀	70.61		
November	1st	29 ¹⁶ / ₁₀₀	79.24	November	1st	26 ³ / ₁₀₀	71.42		
	2nd	29 ⁶ / ₁₀₀	79.34		2nd	27 ³ / ₁₀₀	72.02		
December	1st	29 ¹² / ₁₀₀	79.27	December	1st	27 ⁶ / ₁₀₀	72.4		
	2nd	29 ¹⁶ / ₁₀₀	79.24		2nd	27 ¹⁷ / ₁₀₀	72.05		

NOTE.—Table No. 3 (Price of Silver in London and Rate of Exchange in Calcutta) of the section "Prices" of the 6th issue of the Statistics of British India, Part IV (a), has been split up into two separate tables in the present issue, namely No. 54 showing Price of Silver in London, and No. 55 showing Rate of Exchange in Calcutta.

PRICES AND EXCHANGE

No. 54.—AVERAGE PRICES of SILVER in LONDON from 1st January 1894, and their VARIATIONS (the price silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price o 1st June 1893)
1900 HALF MONTH			d.		1903 HALF MONTH			d.	
January	1st		27 ¹ / ₈	71·85	January	1st		22 ⁴ / ₈	58·83
	2nd		27 ¹⁰ / ₇	72·79		2nd		21 ⁴ / ₈	57·66
February	1st		27 ² / ₈	72·89	February	1st		22 ¹ / ₈	58·36
	2nd		27 ⁸ / ₈	72·75		2nd		22 ³ / ₈	58·77
March	1st		27 ¹¹ / ₅	72·99	March	1st		22 ¹ / ₈	59·71
	2nd		27 ¹⁰ / ₈	73·16		2nd		22 ¹⁰ / ₇	59·54
April	1st		27 ¹ / ₈	72·6	April	1st		22 ⁵ / ₈	60·36
	2nd		27 ¹⁸ / ₈	72·57		2nd		23 ⁹ / ₈	63·33
May	1st		27 ⁷ / ₈	72·95	May	1st		24 ¹ / ₈	66·03
	2nd		27 ³ / ₈	73·1		2nd		24 ⁴ / ₈	65·86
June	1st		27 ⁶ / ₈	73·05	June	1st		24 ⁵ / ₈	64·49
	2nd		28 ¹ / ₈	74·24		2nd		24 ⁷ / ₈	64·48
July	1st		28 ⁷ / ₈	75·15	July	1st		24 ² / ₈	64·74
	2nd		28 ¹⁹ / ₈	74·4		2nd		25 ⁵ / ₈	66·85
August	1st		28 ¹ / ₈	74·28	August	1st		25 ⁶ / ₈	67·23
	2nd		28 ² / ₈	74·81		2nd		25 ⁸ / ₈	68·33
September	1st		28 ¹⁶ / ₈	76·11	September	1st		26 ¹ / ₈	69·97
	2nd		28 ¹⁶ / ₈	78·72		2nd		26 ¹ / ₈	71·21
October	1st		29 ⁹ / ₈	78·06	October	1st		27 ¹ / ₈	73·36
	2nd		29 ¹⁰ / ₈	78·77		2nd		28 ⁷ / ₈	74·56
November	1st		29 ¹ / ₈	78·04	November	1st		27 ³ / ₈	71·99
	2nd		29 ¹² / ₈	78·46		2nd		26 ² / ₈	71·42
December	1st		29 ¹ / ₈	78·88	December	1st		25 ⁹ / ₈	68·06
	2nd		29 ⁴ / ₈	78·38		2nd		25 ¹ / ₈	68·05
1901 HALF MONTH					1904 HALF MONTH				
January	1st		29 ⁶ / ₈	77·74	January	1st		26 ² / ₈	70·99
	2nd		28 ¹¹ / ₈	75·87		2nd		26 ⁵ / ₈	69·02
February	1st		28 ⁸ / ₈	74·32	February	1st		26 ⁴ / ₈	69·5
	2nd		28 ⁴ / ₈	74·83		2nd		27 ² / ₈	71·84
March	1st		28 ⁷ / ₈	74·52	March	1st		26 ² / ₈	70·14
	2nd		27 ¹² / ₈	73·53		2nd		25 ⁹ / ₈	68·59
April	1st		27 ⁹ / ₈	71·82	April	1st		24 ¹⁵ / ₈	66·11
	2nd		27 ¹⁰ / ₈	72·81		2nd		25 ¹ / ₈	66·24
May	1st		27 ⁸ / ₈	72·63	May	1st		25 ¹⁰ / ₈	67·61
	2nd		27 ¹ / ₈	72·85		2nd		25 ² / ₈	67·79
June	1st		27 ¹⁵ / ₈	72·76	June	1st		25 ¹⁰ / ₈	67·51
	2nd		27 ⁸ / ₈	72·52		2nd		25 ⁹ / ₈	68·39
July	1st		27 ¹ / ₈	71·57	July	1st		26 ¹¹ / ₈	70·74
	2nd		26 ⁵ / ₈	71·29		2nd		26 ¹ / ₈	71·01
August	1st		26 ⁹ / ₈	71·24	August	1st		26 ² / ₈	71·08
	2nd		26 ⁵ / ₈	71·47		2nd		26 ⁴ / ₈	69·89
September	1st		26 ¹⁶ / ₈	71·45	September	1st		26 ¹ / ₈	69·23
	2nd		26 ¹ / ₈	71·35		2nd		26 ¹ / ₈	70·31
October	1st		26 ¹⁴ / ₈	70·77	October	1st		26 ² / ₈	70·63
	2nd		26 ¹ / ₈	70·27		2nd		26 ¹ / ₈	71·15
November	1st		26 ⁶ / ₈	69·79	November	1st		26 ¹ / ₈	71·14
	2nd		25 ¹⁷ / ₈	68·4		2nd		27 ¹ / ₈	71·76
December	1st		25 ² / ₈	67	December	1st		27 ¹ / ₈	73·24
	2nd		25 ² / ₈	67·74		2nd		28 ⁵ / ₈	74·72
1902 HALF MONTH					1905 HALF MONTH				
January	1st		25 ⁵ / ₈	68·42	January	1st		27 ¹ / ₈	74·01
	2nd		25 ⁹ / ₈	67·71		2nd		27 ² / ₈	74·09
February	1st		25 ⁴ / ₈	67·41	February	1st		28 ¹ / ₈	74·64
	2nd		25 ³ / ₈	67·24		2nd		27 ¹ / ₈	73·88
March	1st		25 ² / ₈	66·57	March	1st		27 ⁴ / ₈	72·12
	2nd		24 ¹⁰ / ₈	65·86		2nd		26 ³ / ₈	69·86
April	1st		24 ¹⁰ / ₈	65·55	April	1st		25 ⁷ / ₈	68·54
	2nd		23 ¹⁹ / ₈	63·33		2nd		26 ⁵ / ₈	69·82
May	1st		23 ⁵ / ₈	62·38	May	1st		26 ¹⁹ / ₈	69·84
	2nd		23 ¹⁵ / ₈	63·16		2nd		26 ⁵ / ₈	71·38
June	1st		24 ¹ / ₈	63·59	June	1st		26 ⁷ / ₈	70·99
	2nd		24 ¹ / ₈	64·5		2nd		27 ¹ / ₈	71·56
July	1st		24 ⁵ / ₈	64·59	July	1st		27 ¹⁹ / ₈	71·81
	2nd		24 ¹ / ₈	64·64		2nd		27 ¹ / ₈	72·07
August	1st		24 ⁴ / ₈	64·22	August	1st		27 ² / ₈	72·47
	2nd		24 ¹ / ₈	64·12		2nd		28 ⁴ / ₈	74·69
September	1st		23 ² / ₈	63·48	September	1st		28 ² / ₈	75·62
	2nd		23 ¹⁶ / ₈	63·03		2nd		28 ¹⁹ / ₈	75·69
October	1st		23 ² / ₈	62·21	October	1st		28 ⁵ / ₈	75·27
	2nd		23 ⁴ / ₈	61·78		2nd		28 ² / ₈	76·28
November	1st		23 ⁵ / ₈	61·05	November	1st		29 ³ / ₈	76·94
	2nd		22 ¹ / ₈	59·12		2nd		29 ¹ / ₈	79·3
December	1st		22 ⁹ / ₈	58·51	December	1st		29 ⁶ / ₈	78·93
	2nd		22 ² / ₈	59·17		2nd		30 ¹ / ₈	80·04

PRICES AND EXCHANGE

No. 54. AVERAGE PRICES of SILVER in LONDON from 1st January 1894, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1906 HALF MONTH					1909 HALF MONTH				
January	1st		30 $\frac{1}{2}$	79.58	January	1st		23 $\frac{5}{8}$	62.71
	2nd		30 $\frac{3}{4}$	80.06		2nd		23 $\frac{1}{2}$	63.35
February	1st		30 $\frac{3}{4}$	80.31	February	1st		23 $\frac{1}{2}$	63.58
	2nd		30 $\frac{1}{2}$	81.16		2nd		23 $\frac{1}{2}$	62.05
March	1st		29 $\frac{1}{2}$	78.97	March	1st		23 $\frac{1}{2}$	61.53
	2nd		30 $\frac{7}{8}$	79.65		2nd		23 $\frac{1}{2}$	61.54
April	1st		29 $\frac{1}{2}$	78.74	April	1st		23 $\frac{1}{2}$	62.09
	2nd		30 $\frac{5}{8}$	79.98		2nd		23 $\frac{1}{2}$	63.38
May	1st		30 $\frac{5}{8}$	81.58	May	1st		24 $\frac{1}{2}$	64.77
	2nd		31 $\frac{1}{2}$	82.48		2nd		24 $\frac{1}{2}$	64.20
June	1st		30 $\frac{3}{4}$	80.02	June	1st		24 $\frac{1}{2}$	64.31
	2nd		30 $\frac{3}{4}$	79.97		2nd		24 $\frac{1}{2}$	63.74
July	1st		30 $\frac{1}{2}$	79.61	July	1st		23 $\frac{1}{2}$	62.54
	2nd		30 $\frac{5}{8}$	80.02		2nd		23 $\frac{1}{2}$	62.09
August	1st		30 $\frac{7}{8}$	79.93	August	1st		23 $\frac{1}{2}$	62.26
	2nd		30 $\frac{1}{2}$	81.54		2nd		23 $\frac{1}{2}$	62.63
September	1st		31 $\frac{1}{2}$	83.18	September	1st		23 $\frac{1}{2}$	62.99
	2nd		31 $\frac{1}{2}$	83.35		2nd		23 $\frac{1}{2}$	62.79
October	1st		31 $\frac{1}{2}$	84.34	October	1st		23 $\frac{1}{2}$	62.73
	2nd		32 $\frac{1}{2}$	85.91		2nd		23 $\frac{1}{2}$	61.71
November	1st		32 $\frac{1}{2}$	86.96	November	1st		23 $\frac{1}{2}$	61.68
	2nd		32 $\frac{1}{2}$	86.15		2nd		23 $\frac{1}{2}$	61.99
December	1st		31 $\frac{1}{2}$	84.26	December	1st		23 $\frac{1}{2}$	63.18
	2nd		32 $\frac{1}{2}$	85.08		2nd		24 $\frac{1}{2}$	64.14
1907 HALF MONTH					1910 HALF MONTH				
January	1st		32 $\frac{5}{8}$	85.02	January	1st		24 $\frac{1}{2}$	64.04
	2nd		31 $\frac{5}{8}$	83.43		2nd		24 $\frac{1}{2}$	63.94
February	1st		31 $\frac{1}{2}$	84.16	February	1st		23 $\frac{1}{2}$	62.91
	2nd		31 $\frac{1}{2}$	84.58		2nd		23 $\frac{1}{2}$	63.12
March	1st		31 $\frac{1}{2}$	84.26	March	1st		23 $\frac{1}{2}$	62.13
	2nd		30 $\frac{1}{2}$	81.74		2nd		23 $\frac{1}{2}$	63.36
April	1st		30 $\frac{5}{8}$	80.02	April	1st		24 $\frac{1}{2}$	64.19
	2nd		30 $\frac{3}{4}$	80.27		2nd		24 $\frac{1}{2}$	65.42
May	1st		30 $\frac{3}{4}$	79.92	May	1st		24 $\frac{1}{2}$	65.82
	2nd		30 $\frac{1}{2}$	81.51		2nd		24 $\frac{1}{2}$	65.56
June	1st		30 $\frac{1}{2}$	81.61	June	1st		24 $\frac{1}{2}$	65.18
	2nd		30 $\frac{5}{8}$	82.03		2nd		24 $\frac{1}{2}$	65.42
July	1st		31 $\frac{1}{2}$	82.27	July	1st		25 $\frac{1}{2}$	66.35
	2nd		31 $\frac{1}{2}$	83.84		2nd		25 $\frac{1}{2}$	66.25
August	1st		31 $\frac{1}{2}$	84.48	August	1st		24 $\frac{1}{2}$	64.88
	2nd		31 $\frac{1}{2}$	83.34		2nd		24 $\frac{1}{2}$	64.55
September	1st		31 $\frac{1}{2}$	83.32	September	1st		24 $\frac{1}{2}$	64.65
	2nd		31 $\frac{1}{2}$	82.62		2nd		24 $\frac{1}{2}$	65.5
October	1st		30 $\frac{5}{8}$	79.98	October	1st		25 $\frac{1}{2}$	66.49
	2nd		28 $\frac{7}{8}$	74.26		2nd		25 $\frac{1}{2}$	68.8
November	1st		27 $\frac{1}{2}$	72.29	November	1st		25 $\frac{1}{2}$	68.5
	2nd		26 $\frac{1}{2}$	71.44		2nd		26 $\frac{1}{2}$	67.6
December	1st		26 $\frac{1}{2}$	69.23	December	1st		25 $\frac{1}{2}$	66.76
	2nd		24 $\frac{3}{4}$	64.94		2nd		26 $\frac{1}{2}$	66.56
1908 HALF MONTH					1911 HALF MONTH				
January	1st		25 $\frac{1}{2}$	68.19	January	1st		25 $\frac{1}{2}$	66.82
	2nd		25 $\frac{1}{2}$	67.85		2nd		24 $\frac{1}{2}$	65.05
February	1st		26 $\frac{1}{2}$	69.02	February	1st		23 $\frac{1}{2}$	63.46
	2nd		25 $\frac{1}{2}$	68.18		2nd		24 $\frac{1}{2}$	64.07
March	1st		25 $\frac{1}{2}$	67.71	March	1st		24 $\frac{1}{2}$	64.49
	2nd		25 $\frac{1}{2}$	67.67		2nd		24 $\frac{1}{2}$	64.36
April	1st		25 $\frac{1}{2}$	67.19	April	1st		24 $\frac{1}{2}$	64.71
	2nd		24 $\frac{1}{2}$	65.63		2nd		24 $\frac{1}{2}$	65.52
May	1st		24 $\frac{1}{2}$	64.07	May	1st		24 $\frac{1}{2}$	65.13
	2nd		24 $\frac{1}{2}$	64.85		2nd		24 $\frac{1}{2}$	65.11
June	1st		24 $\frac{1}{2}$	64.83	June	1st		24 $\frac{1}{2}$	65.01
	2nd		25 $\frac{1}{2}$	66.32		2nd		24 $\frac{1}{2}$	64.67
July	1st		24 $\frac{1}{2}$	65.42	July	1st		24 $\frac{1}{2}$	64.57
	2nd		24 $\frac{1}{2}$	64.43		2nd		24 $\frac{1}{2}$	64.12
August	1st		24 $\frac{1}{2}$	63.66	August	1st		24 $\frac{1}{2}$	63.77
	2nd		23 $\frac{1}{2}$	62.78		2nd		24 $\frac{1}{2}$	63.82
September	1st		23 $\frac{1}{2}$	63.07	September	1st		24 $\frac{1}{2}$	64.07
	2nd		23 $\frac{1}{2}$	63.44		2nd		24 $\frac{1}{2}$	64.18
October	1st		23 $\frac{1}{2}$	63.14	October	1st		24 $\frac{1}{2}$	64.27
	2nd		23 $\frac{1}{2}$	62.65		2nd		24 $\frac{1}{2}$	65.77
November	1st		23 $\frac{1}{2}$	61.11	November	1st		25 $\frac{1}{2}$	67.49
	2nd		22 $\frac{1}{2}$	60.49		2nd		25 $\frac{1}{2}$	68.48
December	1st		22 $\frac{1}{2}$	59.26	December	1st		25 $\frac{1}{2}$	67.57
	2nd		22 $\frac{1}{2}$	59.66		2nd		25 $\frac{1}{2}$	66.74

No. 54.—AVERAGE PRICES of SILVER in LONDON from 1st January 1894, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—concluded

			SILVER IN LONDON					SILVER IN LONDON	
			Price	Variation				Price	Variation
			per ounce	(100=price on 1st June 1893)				per ounce	(100=price on 1st June 1893)
1912			d.		1913			d.	
HALF MONTH					HALF MONTH				
January	{ 1st		25 ¹³ / ₁₆	67·08	January	{ 1st		29 ¹ / ₁₆	77·48
	{ 2nd		26 ¹ / ₁₆	69·78		{ 2nd		28 ^{1⁶/₈ 5} / ₁₆	76·12
February	{ 1st		27 ^{7⁵/₈} / ₁₆	72·48	February	{ 1st		28 ^{1⁶/₈ 5} / ₁₆	75·74
	{ 2nd		26 ^{13¹/₂} / ₁₆	71·51		{ 2nd		28 ^{3⁵/₈} / ₁₆	74·66
March	{ 1st		26 ^{1¹/₂} / ₁₆	71·31	March	{ 1st		26 ^{4¹/₈} / ₁₆	71·47
	{ 2nd		26 ^{1⁵/₈} / ₁₆	71·04		{ 2nd		26 ^{1⁷/₈} / ₁₆	69·82
April	{ 1st		26 ^{1¹/₂} / ₁₆	71·32	April	{ 1st		27 ^{2⁷/₈} / ₁₆	71·87
	{ 2nd		27 ⁹ / ₁₆	73·01		{ 2nd		27 ^{1³/₈} / ₁₆	73·38
May	{ 1st		27 ^{4⁵/₈} / ₁₆	74·02	May	{ 1st		27 ^{1¹/₈} / ₁₆	73·76
	{ 2nd		28 ¹ / ₁₆	74·55		{ 2nd		27 ^{1³/₈ 5} / ₁₆	73·73
June	{ 1st		28 ¹ / ₁₆	74·41	June	{ 1st		27 ^{2³/₈} / ₁₆	72·91
	{ 2nd		28 ^{1⁵/₈} / ₁₆	75·06		{ 2nd		26 ^{1⁹/₈ 5} / ₁₆	71·31
July	{ 1st		27 ^{2⁹/₈} / ₁₆	74·16	July	{ 1st		26 ^{1³/₈} / ₁₆	71·32
	{ 2nd		27 ⁷ / ₁₆	73·79		{ 2nd		27 ¹ / ₁₆	72·1
August	{ 1st		27 ^{1³/₈} / ₁₆	73·97	August	{ 1st		27 ^{5⁹/₈} / ₁₆	72·27
	{ 2nd		28 ^{7³/₈} / ₁₆	76·03		{ 2nd		27 ^{7³/₈} / ₁₆	72·53
September	{ 1st		28 ^{1⁷/₈} / ₁₆	76·61	September	{ 1st		27 ^{1⁹/₈ 5} / ₁₆	73·09
	{ 2nd		29 ^{2⁹/₈} / ₁₆	77·52		{ 2nd		28 ³ / ₁₆	75·17
October	{ 1st		29 ^{5¹/₈} / ₁₆	77·95	October	{ 1st		28 ^{4⁹/₈} / ₁₆	74·85
	{ 2nd		29 ⁵ / ₁₆	77·19		{ 2nd		27 ^{2³/₈ 4} / ₁₆	74·06
November	{ 1st		28 ^{1⁹/₈} / ₁₆	76·58	November	{ 1st		27 ^{4³/₈} / ₁₆	72·94
	{ 2nd		29 ³ / ₁₆	77·07		{ 2nd		27 ¹ / ₁₆	71·54
December	{ 1st		29 ^{3³/₈} / ₁₆	78·39	December	{ 1st		26 ^{5⁹/₈} / ₁₆	70·97
	{ 2nd		29 ^{1⁷/₈} / ₁₆	77·17		{ 2nd		26 ¹ / ₁₆	70·69

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1894, and their VARIATIONS (the rate exchange on the 1st June 1893 being taken as 100)

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate	Variation				Rate	Variation
			(on demand bills)	(100=rate on 1st June 1893)				(on demand bills)	(100=rate on 1st June 1893)
1894			s. d.		1895			s. d.	
HALF MONTH					HALF MONTH				
January	{ 1st		1 3 ⁷ / ₈	102·94	January	{ 1st		1 0 ⁴ / ₈	87·29
	{ 2nd		1 2 ^{2³/₈} / ₁₆	99·65		{ 2nd		1 0 ^{1⁰/₈ 4} / ₁₆	85·4
February	{ 1st		1 2 ¹ / ₁₆	95·96	February	{ 1st		1 1 ⁹ / ₈ 5	87·12
	{ 2nd		1 1 ¹⁹ / ₁₆	92·97		{ 2nd		1 0 ^{3¹⁰/₈} / ₁₆	88·25
March	{ 1st		1 1 ²⁵ / ₁₆	95·25	March	{ 1st		1 0 ⁹ / ₈	88·11
	{ 2nd		1 1 ²⁹ / ₁₆	94·81		{ 2nd		1 1 ¹ / ₁₆	89·32
April	{ 1st		1 1 ⁶ / ₈	93·43	April	{ 1st		1 1 ¹¹ / ₁₆	91·04
	{ 2nd		1 1 ²³ / ₁₆	92·69		{ 2nd		1 1 ⁴ / ₁₆	91·21
May	{ 1st		1 1 ⁰ / ₁₆	89·18	May	{ 1st		1 1 ² / ₁₆	90·4
	{ 2nd		1 0 ²¹ / ₁₆	87·33		{ 2nd		1 1 ¹⁵ / ₁₆	91·44
June	{ 1st		1 1 ³ / ₈	88·98	June	{ 1st		1 1 ⁴ / ₁₆	91·27
	{ 2nd		1 1 ¹ / ₁₆	89·12		{ 2nd		1 1 ⁶ / ₁₆	89·97
July	{ 1st		1 0 ¹ / ₁₆	88·09	July	{ 1st		1 1 ² / ₁₆	90·23
	{ 2nd		1 0 ²⁵ / ₁₆	88·16		{ 2nd		1 1 ⁴ / ₁₆	89·74
August	{ 1st		1 0 ⁴ / ₈	88·49	August	{ 1st		1 1 ⁶ / ₈	90·08
	{ 2nd		1 1 ²⁵ / ₁₆	92·58		{ 2nd		1 1 ⁹ / ₈	90·86
September	{ 1st		1 1 ⁴ / ₁₆	93·72	September	{ 1st		1 1 ²⁹ / ₁₆	91·98
	{ 2nd		1 1 ¹³ / ₁₆	91·47		{ 2nd		1 1 ¹² / ₁₆	92·17
October	{ 1st		1 1 ⁸ / ₁₆	90·67	October	{ 1st		1 1 ² / ₁₆	94·05
	{ 2nd		1 1 ⁷ / ₁₆	91·22		{ 2nd		1 1 ²³ / ₁₆	94·29
November	{ 1st		1 1 ¹⁰ / ₁₆	90·91	November	{ 1st		1 1 ²³ / ₁₆	94·46
	{ 2nd		1 1 ⁹ / ₁₆	90·41		{ 2nd		1 1 ² / ₁₆	93·74
December	{ 1st		1 0 ¹⁰ / ₁₆	88·69	December	{ 1st		1 1 ¹⁰ / ₁₆	94·53
	{ 2nd		1 0 ² / ₁₆	88·34		{ 2nd		1 1 ⁸ / ₁₆	95·34

PRICES AND EXCHANGE

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1894, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
1896			s. d.		1899			s. d.	
HALF MONTH					HALF MONTH				
January	{ 1st	1 2 ⁵ / ₈	95·81	January	{ 1st	1 4 ³ / ₈	110·04		
	{ 2nd	1 2 ¹ / ₈	95·8		{ 2nd	1 4 ¹ / ₈	110·12		
February	{ 1st	1 2 ⁶ / ₈	96·72	February	{ 1st	1 4 ¹ / ₈	109·98		
	{ 2nd	1 2 ¹ / ₈	99·28		{ 2nd	1 4 ⁷ / ₈	109·71		
March	{ 1st	1 2 ⁵ / ₈	100·62	March	{ 1st	1 4 ³ / ₈	109·61		
	{ 2nd	1 2 ¹ / ₈	98·41		{ 2nd	1 4 ³ / ₈	109·49		
April	{ 1st	1 2 ¹ / ₈	97·6	April	{ 1st	1 3 ¹ / ₈	109·36		
	{ 2nd	1 2 ¹ / ₈	96·47		{ 2nd	1 3 ¹ / ₈	109·11		
May	{ 1st	1 2 ¹ / ₈	95·86	May	{ 1st	1 4 ¹ / ₈	109·46		
	{ 2nd	1 1 ² / ₈	94·64		{ 2nd	1 3 ³ / ₈	109·14		
June	{ 1st	1 1 ³ / ₈	95·62	June	{ 1st	1 3 ³ / ₈	109·14		
	{ 2nd	1 2 ⁷ / ₈	96·72		{ 2nd	1 4	109·4		
July	{ 1st	1 2 ⁵ / ₈	96·69	July	{ 1st	1 4 ¹ / ₈	109·43		
	{ 2nd	1 2 ⁵ / ₈	97·05		{ 2nd	1 3 ¹ / ₈	109·27		
August	{ 1st	1 2 ⁷ / ₈	97·2	August	{ 1st	1 3 ¹ / ₈	109·34		
	{ 2nd	1 2 ² / ₈	96·24		{ 2nd	1 4 ¹ / ₈	109·42		
September	{ 1st	1 2 ¹ / ₈	96·81	September	{ 1st	1 4 ¹ / ₈	109·64		
	{ 2nd	1 2 ⁷ / ₈	97·02		{ 2nd	1 4	110·26		
October	{ 1st	1 2 ⁵ / ₈	96·98	October	{ 1st	1 4 ³ / ₈	110·43		
	{ 2nd	1 2 ¹ / ₈	99·92		{ 2nd	1 4 ³ / ₈	110·33		
November	{ 1st	1 3 ¹ / ₈	102·99	November	{ 1st	1 4 ³ / ₈	110·45		
	{ 2nd	1 3 ¹ / ₈	104·65		{ 2nd	1 4 ³ / ₈	110·27		
December	{ 1st	1 3 ¹ / ₈	104·54	December	{ 1st	1 4 ⁷ / ₈	110·12		
	{ 2nd	1 3 ¹ / ₈	104·52		{ 2nd	1 4 ¹ / ₈	110·18		
1897					1900				
HALF MONTH					HALF MONTH				
January	{ 1st	1 3 ⁴ / ₈	105·07	January	{ 1st	1 4 ⁵ / ₈	110·47		
	{ 2nd	1 3 ⁷ / ₈	103·48		{ 2nd	1 4 ⁵ / ₈	111·08		
February	{ 1st	1 3 ² / ₈	105·23	February	{ 1st	1 4 ¹ / ₈	110·57		
	{ 2nd	1 3 ⁵ / ₈	103·63		{ 2nd	1 4 ⁵ / ₈	110·2		
March	{ 1st	1 3 ¹ / ₈	102·63	March	{ 1st	1 4 ¹ / ₈	110·01		
	{ 2nd	1 3 ⁷ / ₈	103·21		{ 2nd	1 4 ¹ / ₈	109·46		
April	{ 1st	1 3 ³ / ₈	102·88	April	{ 1st	1 3 ⁵ / ₈	109·24		
	{ 2nd	1 3 ⁷ / ₈	102·78		{ 2nd	1 3 ⁷ / ₈	109·21		
May	{ 1st	1 2 ⁹ / ₈	100·70	May	{ 1st	1 3 ² / ₈	109·17		
	{ 2nd	1 2 ⁷ / ₈	98·61		{ 2nd	1 4 ¹ / ₈	109·42		
June	{ 1st	1 2 ⁷ / ₈	99·52	June	{ 1st	1 3 ⁵ / ₈	109·38		
	{ 2nd	1 2 ⁹ / ₈	101·23		{ 2nd	1 3 ¹ / ₈	109·38		
July	{ 1st	1 2 ¹ / ₈	102·27	July	{ 1st	1 3 ¹ / ₈	109·17		
	{ 2nd	1 3 ¹ / ₈	103·46		{ 2nd	1 3 ⁵ / ₈	108·94		
August	{ 1st	1 3 ¹ / ₈	104·91	August	{ 1st	1 3 ⁵ / ₈	108·86		
	{ 2nd	1 3 ² / ₈	107·28		{ 2nd	1 3 ¹ / ₈	109·16		
September	{ 1st	1 3 ¹ / ₈	108·82	September	{ 1st	1 3 ¹ / ₈	109·29		
	{ 2nd	1 3 ¹ / ₈	107·31		{ 2nd	1 3 ¹ / ₈	108·12		
October	{ 1st	1 3 ¹ / ₈	106·86	October	{ 1st	1 3 ¹ / ₈	109·19		
	{ 2nd	1 3 ² / ₈	106·89		{ 2nd	1 3 ¹ / ₈	108·99		
November	{ 1st	1 3 ¹ / ₈	107·01	November	{ 1st	1 3 ¹ / ₈	109·15		
	{ 2nd	1 3 ¹ / ₈	105·03		{ 2nd	1 3 ¹ / ₈	109·27		
December	{ 1st	1 2 ¹ / ₈	102·42	December	{ 1st	1 4 ¹ / ₈	109·45		
	{ 2nd	1 3 ¹ / ₈	106·41		{ 2nd	1 4 ¹ / ₈	110·19		
1898					1901				
HALF MONTH					HALF MONTH				
January	{ 1st	1 3 ² / ₈	108·99	January	{ 1st	1 4 ¹ / ₈	110·1		
	{ 2nd	1 4 ⁷ / ₈	109·55		{ 2nd	1 4 ² / ₈	109·92		
February	{ 1st	1 3 ² / ₈	108·59	February	{ 1st	1 4 ¹ / ₈	109·56		
	{ 2nd	1 3 ² / ₈	109·1		{ 2nd	1 4 ¹ / ₈	109·59		
March	{ 1st	1 4 ¹ / ₈	109·58	March	{ 1st	1 3 ¹ / ₈	109·18		
	{ 2nd	1 3 ² / ₈	108·24		{ 2nd	1 3 ² / ₈	109·07		
April	{ 1st	1 3 ² / ₈	108·62	April	{ 1st	1 3 ² / ₈	108·95		
	{ 2nd	1 4 ¹ / ₈	109·66		{ 2nd	1 3 ² / ₈	109·22		
May	{ 1st	1 3 ¹ / ₈	109·15	May	{ 1st	1 3 ² / ₈	109·25		
	{ 2nd	1 4 ¹ / ₈	109·61		{ 2nd	1 3 ¹ / ₈	109·03		
June	{ 1st	1 4 ¹ / ₈	109·42	June	{ 1st	1 3 ¹ / ₈	108·97		
	{ 2nd	1 3 ¹ / ₈	108·35		{ 2nd	1 3 ¹ / ₈	108·96		
July	{ 1st	1 3 ² / ₈	107·28	July	{ 1st	1 3 ² / ₈	108·76		
	{ 2nd	1 3 ¹ / ₈	108·38		{ 2nd	1 3 ² / ₈	108·65		
August	{ 1st	1 3 ¹ / ₈	108·38	August	{ 1st	1 3 ² / ₈	108·89		
	{ 2nd	1 3 ² / ₈	108·69		{ 2nd	1 3 ² / ₈	109·31		
September	{ 1st	1 3 ¹ / ₈	109·19	September	{ 1st	1 4	109·4		
	{ 2nd	1 3 ² / ₈	109·14		{ 2nd	1 4	109·4		
October	{ 1st	1 3 ¹ / ₈	109·17	October	{ 1st	1 3 ¹ / ₈	109·35		
	{ 2nd	1 3 ² / ₈	109·3		{ 2nd	1 4 ¹ / ₈	109·44		
November	{ 1st	1 3 ² / ₈	109·12	November	{ 1st	1 4 ¹ / ₈	109·45		
	{ 2nd	1 3 ² / ₈	109·1		{ 2nd	1 4	109·4		
December	{ 1st	1 3 ² / ₈	109·36	December	{ 1st	1 3 ² / ₈	109·34		
	{ 2nd	1 4 ¹ / ₈	109·6		{ 2nd	1 4 ¹ / ₈	109·54		

PRICES AND EXCHANGE

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1894, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

		RATE OF EXCHANGE IN CALCUTTA				RATE OF EXCHANGE IN CALCUTTA	
		Rate (on demand bills)	Variation (100=rate on 1st June 1893)			Rate (on demand bills)	Variation (100=rate on 1st June 1893)
1902		s. d.		1905		s. d.	
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 ⁴ / ₁₆	109.77	January	{ 1st	1 4 ³ / ₁₆	110.00
	{ 2nd	1 4 ⁵ / ₁₆	110.01		{ 2nd	1 4 ⁴ / ₁₆	110.02
February	{ 1st	1 4 ¹ / ₁₆	109.83	February	{ 1st	1 4 ¹ / ₁₆	109.83
	{ 2nd	1 4 ³ / ₁₆	110.02		{ 2nd	1 4 ³ / ₁₆	109.86
March	{ 1st	1 4 ⁵ / ₁₆	109.82	March	{ 1st	1 4 ⁵ / ₁₆	109.89
	{ 2nd	1 4 ⁷ / ₁₆	109.63		{ 2nd	1 4 ⁵ / ₁₆	109.8
April	{ 1st	1 3 ⁹ / ₁₆	109.19	April	{ 1st	1 4 ¹ / ₁₆	109.44
	{ 2nd	1 3 ⁹ / ₁₆	109.02		{ 2nd	1 3 ⁹ / ₁₆	109.19
May	{ 1st	1 3 ¹ / ₁₆	108.97	May	{ 1st	1 3 ¹ / ₁₆	109.19
	{ 2nd	1 3 ¹ / ₁₆	108.79		{ 2nd	1 3 ¹ / ₁₆	109.25
June	{ 1st	1 3 ² / ₁₆	108.76	June	{ 1st	1 4 ³ / ₁₆	109.49
	{ 2nd	1 3 ² / ₁₆	108.81		{ 2nd	1 4 ³ / ₁₆	109.54
July	{ 1st	1 3 ⁵ / ₁₆	108.97	July	{ 1st	1 4 ³ / ₁₆	109.61
	{ 2nd	1 3 ⁵ / ₁₆	109.14		{ 2nd	1 4 ³ / ₁₆	109.61
August	{ 1st	1 3 ⁷ / ₁₆	108.97	August	{ 1st	1 4 ¹ / ₁₆	109.76
	{ 2nd	1 3 ⁶ / ₁₆	108.99		{ 2nd	1 4 ¹ / ₁₆	109.83
September	{ 1st	1 3 ⁶ / ₁₆	109.02	September	{ 1st	1 4 ¹ / ₁₆	109.83
	{ 2nd	1 3 ³ / ₁₆	109.19		{ 2nd	1 4 ¹ / ₁₆	109.83
October	{ 1st	1 3 ³ / ₁₆	109.19	October	{ 1st	1 4 ¹ / ₁₆	110.01
	{ 2nd	1 3 ³ / ₁₆	109.19		{ 2nd	1 4 ¹ / ₁₆	109.99
November	{ 1st	1 3 ³ / ₁₆	109.31	November	{ 1st	1 4 ¹ / ₁₆	109.83
	{ 2nd	1 4 ⁷ / ₁₆	109.41		{ 2nd	1 4 ¹ / ₁₆	109.81
December	{ 1st	1 4 ⁷ / ₁₆	109.58	December	{ 1st	1 4 ² / ₁₆	109.88
	{ 2nd	1 4 ⁷ / ₁₆	109.65		{ 2nd	1 4 ² / ₁₆	110.18
1903				1906			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 ² / ₁₆	109.81	January	{ 1st	1 4 ⁴ / ₁₆	110.24
	{ 2nd	1 4 ² / ₁₆	110.01		{ 2nd	1 4 ⁴ / ₁₆	110.22
February	{ 1st	1 4 ¹ / ₁₆	110.21	February	{ 1st	1 4 ⁵ / ₁₆	110.27
	{ 2nd	1 4 ³ / ₁₆	110.18		{ 2nd	1 4 ⁵ / ₁₆	110.18
March	{ 1st	1 4 ³ / ₁₆	110.04	March	{ 1st	1 4 ⁵ / ₁₆	109.92
	{ 2nd	1 4 ³ / ₁₆	109.45		{ 2nd	1 3 ¹ / ₁₆	109.32
April	{ 1st	1 3 ⁵ / ₁₆	109.29	April	{ 1st	1 3 ¹ / ₁₆	109.34
	{ 2nd	1 3 ⁵ / ₁₆	109.22		{ 2nd	1 4 ¹ / ₁₆	109.47
May	{ 1st	1 3 ² / ₁₆	109.17	May	{ 1st	1 4 ³ / ₁₆	109.7
	{ 2nd	1 4 ² / ₁₆	109.47		{ 2nd	1 4 ³ / ₁₆	109.74
June	{ 1st	1 4 ³ / ₁₆	109.42	June	{ 1st	1 4 ¹ / ₁₆	109.47
	{ 2nd	1 4 ¹ / ₁₆	109.47		{ 2nd	1 4 ¹ / ₁₆	109.47
July	{ 1st	1 4	109.4	July	{ 1st	1 4	109.4
	{ 2nd	1 4 ¹ / ₁₆	109.52		{ 2nd	1 4	109.4
August	{ 1st	1 4 ² / ₁₆	109.62	August	{ 1st	1 4 ¹ / ₁₆	109.61
	{ 2nd	1 4 ² / ₁₆	109.58		{ 2nd	1 4 ³ / ₁₆	109.84
September	{ 1st	1 4 ¹ / ₁₆	109.71	September	{ 1st	1 4 ¹ / ₁₆	110.02
	{ 2nd	1 4 ¹ / ₁₆	109.83		{ 2nd	1 4 ⁵ / ₁₆	110.01
October	{ 1st	1 4 ³ / ₁₆	109.68	October	{ 1st	1 4 ³ / ₁₆	109.91
	{ 2nd	1 4 ¹ / ₁₆	109.49		{ 2nd	1 4 ² / ₁₆	109.71
November	{ 1st	1 4 ¹ / ₁₆	109.88	November	{ 1st	1 4 ⁵ / ₁₆	109.89
	{ 2nd	1 4 ¹ / ₁₆	109.89		{ 2nd	1 4 ⁵ / ₁₆	110.31
December	{ 1st	1 4 ¹ / ₁₆	109.88	December	{ 1st	1 4 ¹ / ₁₆	110.76
	{ 2nd	1 4 ³ / ₁₆	110.26		{ 2nd	1 4 ¹ / ₁₆	111.2
1904				1907			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 ¹ / ₁₆	110.5	January	{ 1st	1 4 ⁵ / ₁₆	110.76
	{ 2nd	1 4 ³ / ₁₆	110.43		{ 2nd	1 4 ⁵ / ₁₆	110.74
February	{ 1st	1 4 ¹ / ₁₆	110.5	February	{ 1st	1 4 ⁵ / ₁₆	110.67
	{ 2nd	1 4 ³ / ₁₆	110.45		{ 2nd	1 4 ² / ₁₆	110.71
March	{ 1st	1 4 ³ / ₁₆	109.95	March	{ 1st	1 4 ⁵ / ₁₆	110.55
	{ 2nd	1 4 ³ / ₁₆	109.7		{ 2nd	1 4 ⁵ / ₁₆	110.56
April	{ 1st	1 4 ¹ / ₁₆	109.83	April	{ 1st	1 4 ⁵ / ₁₆	110.65
	{ 2nd	1 4 ¹ / ₁₆	109.75		{ 2nd	1 4 ⁵ / ₁₆	110.47
May	{ 1st	1 4 ¹ / ₁₆	109.83	May	{ 1st	1 4 ¹ / ₁₆	109.96
	{ 2nd	1 4 ¹ / ₁₆	109.74		{ 2nd	1 4 ⁵ / ₁₆	110.09
June	{ 1st	1 4	109.4	June	{ 1st	1 4 ⁵ / ₁₆	110.19
	{ 2nd	1 4	109.4		{ 2nd	1 4 ¹ / ₁₆	110.19
July	{ 1st	1 4	109.4	July	{ 1st	1 4 ⁵ / ₁₆	110.04
	{ 2nd	1 4 ¹ / ₁₆	109.42		{ 2nd	1 4 ¹ / ₁₆	109.74
August	{ 1st	1 4 ¹ / ₁₆	109.55	August	{ 1st	1 4 ² / ₁₆	109.62
	{ 2nd	1 4 ¹ / ₁₆	109.55		{ 2nd	1 4 ¹ / ₁₆	109.55
September	{ 1st	1 4 ¹ / ₁₆	109.42	September	{ 1st	1 4 ³ / ₁₆	109.42
	{ 2nd	1 4	109.4		{ 2nd	1 4 ⁴ / ₁₆	109.73
October	{ 1st	1 4 ³ / ₁₆	109.54	October	{ 1st	1 4 ³ / ₁₆	109.55
	{ 2nd	1 4 ³ / ₁₆	109.95		{ 2nd	1 4 ³ / ₁₆	109.53
November	{ 1st	1 4 ³ / ₁₆	110.16	November	{ 1st	1 3 ⁵ / ₁₆	109.28
	{ 2nd	1 4 ³ / ₁₆	110.04		{ 2nd	1 3 ⁷ / ₁₆	108.45
December	{ 1st	1 4 ³ / ₁₆	110.04	December	{ 1st	1 3 ⁵ / ₁₆	108.85
	{ 2nd	1 4 ³ / ₁₆	110.04		{ 2nd	1 3 ⁷ / ₁₆	109.02

PRICES AND EXCHANGE

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1894 and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—concluded

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
1908			s. d.		1911			s. d.	
HALF MONTH					HALF MONTH				
January		1st	1 3 ³⁷ / ₃₂	109·21	January		1st	1 4 ¹ / ₈	110·26
		2nd	1 3 ²² / ₃₂	109·05			2nd	1 4 ³⁵ / ₃₂	110·21
February		1st	1 3 ¹⁵ / ₃₂	108·97	February		1st	1 4 ⁵ / ₈	110·02
		2nd	1 3 ⁷ / ₃₂	109·98			2nd	1 4 ³ / ₈	110·04
March		1st	1 3 ²¹ / ₃₂	108·91	March		1st	1 4 ¹ / ₈	109·97
		2nd	1 3 ⁷ / ₃₂	108·66			2nd	1 4 ¹¹ / ₃₂	109·99
April		1st	1 3 ⁷ / ₃₂	108·55	April		1st	1 4 ³ / ₈	110·04
		2nd	1 3 ⁵ / ₃₂	108·55			2nd	1 4 ³ / ₈	110·04
May		1st	1 3 ⁷ / ₃₂	108·55	May		1st	1 4 ¹⁹ / ₃₂	110·02
		2nd	1 3 ⁷ / ₃₂	108·55			2nd	1 4 ⁵ / ₈	109·76
June		1st	1 3 ¹³ / ₃₂	108·6	June		1st	1 3 ⁵⁵ / ₃₂	109·35
		2nd	1 3 ²⁹ / ₃₂	108·76			2nd	1 4 ⁷ / ₈	109·51
July		1st	1 3 ²⁹ / ₃₂	108·50	July		1st	1 4 ¹⁷ / ₃₂	109·68
		2nd	1 3 ²¹ / ₃₂	108·53			2nd	1 4 ¹¹ / ₃₂	109·74
August		1st	1 3 ²⁶ / ₃₂	108·53	August		1st	1 4 ¹ / ₈	109·61
		2nd	1 3 ¹⁷ / ₃₂	108·65			2nd	1 4 ¹ / ₈	109·61
September		1st	1 3 ²¹ / ₃₂	108·08	September		1st	1 4 ³⁵ / ₃₂	109·8
		2nd	1 3 ²⁷ / ₃₂	108·21			2nd	1 4 ²³ / ₃₂	109·89
October		1st	1 3 ²⁷ / ₃₂	108·93	October		1st	1 4 ³ / ₈	110·04
		2nd	1 3 ²⁵ / ₃₂	108·76			2nd	1 4 ² / ₈	109·92
November		1st	1 3 ²⁹ / ₃₂	108·76	November		1st	1 4 ¹ / ₈	109·83
		2nd	1 3 ²⁹ / ₃₂	108·76			2nd	1 4 ¹ / ₈	109·83
December		1st	1 3 ¹³ / ₃₂	108·87	December		1st	1 4 ¹ / ₈	109·83
		2nd	1 3 ⁴¹ / ₃₂	109·16			2nd	1 4 ³ / ₈	110·02
1909					1912				
HALF MONTH					HALF MONTH				
January		1st	1 3 ²¹ / ₃₂	109·19	January		1st	1 4 ²⁷ / ₃₂	110·12
		2nd	1 3 ²⁵ / ₃₂	109·15			2nd	1 4 ¹ / ₈	110·26
February		1st	1 3 ¹⁵ / ₃₂	108·97	February		1st	1 4 ¹ / ₈	110·26
		2nd	1 3 ¹⁵ / ₃₂	108·97			2nd	1 4 ¹ / ₈	110·26
March		1st	1 3 ¹⁵ / ₃₂	108·97	March		1st	1 4 ¹ / ₈	110·26
		2nd	1 3 ²⁹ / ₃₂	108·92			2nd	1 4 ¹⁹ / ₃₂	110·03
April		1st	1 3 ²⁹ / ₃₂	108·86	April		1st	1 4 ¹⁴ / ₃₂	109·73
		2nd	1 3 ²⁰ / ₃₂	109·22			2nd	1 4 ¹ / ₈	109·83
May		1st	1 3 ²¹ / ₃₂	109·35	May		1st	1 4 ³ / ₈	109·72
		2nd	1 3 ²¹ / ₃₂	109·19			2nd	1 4 ¹ / ₈	109·61
June		1st	1 3 ²⁹ / ₃₂	109·19	June		1st	1 4 ⁹ / ₃₂	109·64
		2nd	1 3 ²⁵ / ₃₂	109·19			2nd	1 4 ⁵ / ₈	109·76
July		1st	1 3 ²⁵ / ₃₂	109·01	July		1st	1 4 ¹ / ₈	109·61
		2nd	1 3 ²⁰ / ₃₂	108·81			2nd	1 4 ¹ / ₈	109·61
August		1st	1 3 ²⁵ / ₃₂	108·76	August		1st	1 4 ¹ / ₈	109·61
		2nd	1 3 ²⁰ / ₃₂	108·74			2nd	1 4 ¹ / ₈	109·61
September		1st	1 3 ²⁵ / ₃₂	108·64	September		1st	1 4 ³ / ₈	109·61
		2nd	1 3 ²⁰ / ₃₂	109·23			2nd	1 4 ² / ₈	109·77
October		1st	1 4 ¹⁷ / ₃₂	109·7	October		1st	1 4 ¹³ / ₃₂	109·86
		2nd	1 4 ¹¹ / ₃₂	109·73			2nd	1 4 ¹ / ₈	110·02
November		1st	1 4 ¹⁷ / ₃₂	109·77	November		1st	1 4 ³ / ₈	109·85
		2nd	1 4 ¹¹ / ₃₂	110·18			2nd	1 4 ³ / ₈	110·93
December		1st	1 4 ¹ / ₈	110·26	December		1st	1 4 ⁹ / ₃₂	110·21
		2nd	1 4 ² / ₈	110·23			2nd	1 4 ¹ / ₈	110·26
1910					1913				
HALF MONTH					HALF MONTH				
January		1st	1 4 ⁷ / ₃₂	110·03	January		1st	1 4 ²³ / ₃₂	110·14
		2nd	1 4 ² / ₃₂	109·81			2nd	1 4 ¹⁷ / ₃₂	110·12
February		1st	1 4 ¹⁹ / ₃₂	109·77	February		1st	1 4 ⁵ / ₈	109·85
		2nd	1 4 ²⁵ / ₃₂	109·96			2nd	1 4 ⁹ / ₃₂	109·75
March		1st	1 4 ²⁵ / ₃₂	110·22	March		1st	1 4 ⁵ / ₈	109·61
		2nd	1 4 ⁵ / ₃₂	110·18			2nd	1 4	109·4
April		1st	1 4 ⁵ / ₃₂	110·04	April		1st	1 4 ¹¹ / ₃₂	109·58
		2nd	1 4 ¹⁹ / ₃₂	109·96			2nd	1 4 ¹ / ₈	109·81
May		1st	1 4 ¹ / ₃₂	109·45	May		1st	1 4 ¹ / ₈	109·83
		2nd	1 3 ²⁹ / ₃₂	109·07			2nd	1 4 ⁵ / ₈	109·77
June		1st	1 3 ²⁹ / ₃₂	108·79	June		1st	1 4 ¹ / ₈	109·42
		2nd	1 3 ²¹ / ₃₂	109·19			2nd	1 3 ²⁹ / ₃₂	109·07
July		1st	1 3 ²¹ / ₃₂	109·25	July		1st	1 3 ²⁹ / ₃₂	109·12
		2nd	1 3 ¹⁵ / ₃₂	109·38			2nd	1 3 ²³ / ₃₂	109·17
August		1st	1 3 ²² / ₃₂	109·31	August		1st	1 4 ⁵ / ₈	109·56
		2nd	1 4 ¹ / ₃₂	109·55			2nd	1 4 ¹ / ₈	109·67
September		1st	1 4 ¹ / ₃₂	109·66	September		1st	1 4 ²⁹ / ₃₂	110·03
		2nd	1 4 ⁹ / ₃₂	109·71			2nd	1 4 ²⁹ / ₃₂	110·27
October		1st	1 4 ¹³ / ₃₂	110·02	October		1st	1 4 ¹ / ₈	110·26
		2nd	1 4 ¹⁹ / ₃₂	110·14			2nd	1 4 ⁷ / ₃₂	110·24
November		1st	1 4 ³ / ₃₂	110·04	November		1st	1 4 ² / ₈	110·12
		2nd	1 4 ³ / ₃₂	110·04			2nd	1 4 ¹⁷ / ₃₂	110·06
December		1st	1 4 ³ / ₃₂	110·04	December		1st	1 4 ²¹ / ₃₂	110·09
		2nd	1 4 ¹ / ₃₂	110·08			2nd	1 4 ²⁷ / ₃₂	110·2

PRICES AND EXCHANGE

No. 56.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT ; BANK of BENGAL RATE of INTEREST ; for each month from January 1894 to December 1913

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES†	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1894	d.				1899	d.			
January . . .	14 $\frac{1}{2}$	3	4, 5, & 6	5, 6, & 7	January . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	6 & 7	7 & 8
February . . .	13 $\frac{1}{2}$	2	7, 8, 9, & 10	8, 9, 10, & 11	February . . .	16 $\frac{1}{2}$	3	7	3
March . . .	13 $\frac{1}{2}$	2	10, 9, & 8	11, 10, & 9	March . . .	16 $\frac{1}{2}$	3	7	8
April . . .	13 $\frac{1}{2}$	2	8 & 9	9 & 10	April . . .	16 $\frac{1}{2}$	3	7 & 6	8 & 7
May . . .	13 $\frac{1}{2}$	2	9, 8, 7, & 6	10, 9, 8, & 7	May . . .	16	3	6 & 5	7 & 6
June . . .	13 $\frac{1}{2}$	2	6, 5, & 4	7, 6, & 5	June . . .	16 $\frac{1}{2}$	3	5	6
July . . .	13	2	4	5	July . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	5 & 4	6 & 5
August . . .	13 $\frac{1}{2}$	2	4	5	August . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	4	5
September . . .	13 $\frac{1}{2}$	2	4 & 3	5 & 4	September . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7
October . . .	13 $\frac{1}{2}$	2	3	4	October . . .	16 $\frac{1}{2}$	5	6, 7, 8, & 7	7, 8, 9, & 8
November . . .	13 $\frac{1}{2}$	2	3	4	November . . .	16 $\frac{1}{2}$	6	7 & 6	8 & 7
December . . .	12 $\frac{1}{2}$	2	3	4	December . . .	16 $\frac{1}{2}$	6	6 & 7	7 & 8
Average exchange	13 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1895.					1900				
January . . .	12 $\frac{1}{2}$	2	3, 4, & 5	4, 5, & 6	January . . .	16 $\frac{1}{2}$	4	7 & 8	8 & 9
February . . .	13	2	5, 6, & 7	6, 7, & 8	February . . .	16 $\frac{1}{2}$	4	8	9
March . . .	13 $\frac{1}{2}$	2	7, 6, & 5	8, 7, & 6	March . . .	16 $\frac{1}{2}$	4	8, 7, & 6	9, 8, & 7
April . . .	13 $\frac{1}{2}$	2	5	6	April . . .	16 $\frac{1}{2}$	4	6	7
May . . .	13 $\frac{1}{2}$	2	5	6	May . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	6 & 5	7 & 6
June . . .	13 $\frac{1}{2}$	2	5	6	June . . .	16 $\frac{1}{2}$	3	5 & 4	6 & 5
July . . .	13 $\frac{1}{2}$	2	5, 4, & 3	6, 5, & 4	July . . .	16	4	4 & 3	5 & 4
August . . .	13 $\frac{1}{2}$	2	3	4	August . . .	16 $\frac{1}{2}$	4	3 & 4	4 & 5
September . . .	13 $\frac{1}{2}$	2	3	4	September . . .	16 $\frac{1}{2}$	4	4 & 5	5 & 6
October . . .	13 $\frac{1}{2}$	2	3	4	October . . .	16	4	5 & 4	6 & 5
November . . .	13 $\frac{1}{2}$	2	3, 4, & 5	4, 5, & 6	November . . .	16 $\frac{1}{2}$	4	4	5
December . . .	13 $\frac{1}{2}$	2	5	6	December . . .	16 $\frac{1}{2}$	4	4, 5, 6, & 7	5, 6, 7, & 8
Average exchange	13 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1896					1901				
January . . .	14	2	5	6	January . . .	16 $\frac{1}{2}$	5	7	8
February . . .	14 $\frac{1}{2}$	2	5, 6, & 7	6, 7, & 8	February . . .	16 $\frac{1}{2}$	4	7 & 8	8 & 9
March . . .	14 $\frac{1}{2}$	2	7	8	March . . .	16 $\frac{1}{2}$	4	8 & 7	9 & 8
April . . .	14 $\frac{1}{2}$	2	7 & 6	8 & 7	April . . .	16 $\frac{1}{2}$	4	7, 6, & 7	8, 7, & 8
May . . .	13 $\frac{1}{2}$	2	6, 5, & 4	7, 6, & 5	May . . .	16 $\frac{1}{2}$	4	7	8
June . . .	14 $\frac{1}{2}$	2	4	5	June . . .	16 $\frac{1}{2}$	3	7, 6, 5, & 4	8, 7, 6, & 5
July . . .	14 $\frac{1}{2}$	2	4 & 3	5 & 4	July . . .	15 $\frac{1}{2}$	3	4 & 3	5 & 4
August . . .	14 $\frac{1}{2}$	2	3	4	August . . .	16 $\frac{1}{2}$	3	3 & 4	4 & 5
September . . .	14 $\frac{1}{2}$	3	3, 4, & 5	4, 5, & 6	September . . .	16 $\frac{1}{2}$	3	4 & 5	5 & 6
October . . .	14 $\frac{1}{2}$	4	5, 6, & 7	6, 7, & 8	October . . .	16 $\frac{1}{2}$	4	5 & 4	6 & 5
November . . .	14 $\frac{1}{2}$	4	7 & 8	8 & 9	November . . .	16 $\frac{1}{2}$	4	4	5
December . . .	15 $\frac{1}{2}$	4	8, 9, & 10	9, 10, & 11	December . . .	16 $\frac{1}{2}$	4	4 & 5	5 & 6
Average exchange	14 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1897					1902				
January . . .	15 $\frac{1}{2}$	3 $\frac{1}{2}$	10	11	January . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8
February . . .	15 $\frac{1}{2}$	3	10	11	February . . .	16 $\frac{1}{2}$	3	7 & 8	8 & 9
March . . .	15 $\frac{1}{2}$	3	10	11	March . . .	16 $\frac{1}{2}$	3	8 & 7	9 & 8
April . . .	15 $\frac{1}{2}$	2 $\frac{1}{2}$	10	11	April . . .	16	3	7 & 6	8 & 7
May . . .	14 $\frac{1}{2}$	2	10	11	May . . .	16	3	5	6
June . . .	14 $\frac{1}{2}$	2	10, 9, & 8	11, 10, & 9	June . . .	16	3	5 & 4	6 & 5
July . . .	15 $\frac{1}{2}$	2	7, 6, & 5	8, 7, & 6	July . . .	16 $\frac{1}{2}$	3	4 & 3	5 & 4
August . . .	15 $\frac{1}{2}$	2	5	6	August . . .	16 $\frac{1}{2}$	3	3	4
September . . .	15 $\frac{1}{2}$	2 $\frac{1}{2}$	5 & 6	6 & 7	September . . .	16 $\frac{1}{2}$	3	3	4
October . . .	15 $\frac{1}{2}$	3	6 & 7	7 & 8	October . . .	16 $\frac{1}{2}$	4	3 & 4	4 & 5
November . . .	15 $\frac{1}{2}$	3	7, 6, & 5	8, 7, & 6	November . . .	16 $\frac{1}{2}$	4	4	5
December . . .	15 $\frac{1}{2}$	3	5, 6, 7, 8, & 9	6, 7, 8, 9, & 10	December . . .	16 $\frac{1}{2}$	4	4 & 5	5 & 6
Average exchange	15 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1898					1903				
January . . .	16 $\frac{1}{2}$		9, 10, & 11	10, 11, & 12	January . . .	16 $\frac{1}{2}$	4	5, 6, & 7	6, 7, & 8
February . . .	16 $\frac{1}{2}$	3	11 & 12	12 & 13	February . . .	16 $\frac{1}{2}$	4	7 & 8	8 & 9
March . . .	15 $\frac{1}{2}$	3	12	13	March . . .	16 $\frac{1}{2}$	4	8 & 7	9 & 8
April . . .	16 $\frac{1}{2}$	3	11 & 12	12 & 13	April . . .	16	4	7, 6, & 5	8, 7, & 6
May . . .	16 $\frac{1}{2}$	4 $\frac{1}{2}$	11	12	May . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	5 & 6	6 & 7
June . . .	15 $\frac{1}{2}$	3 $\frac{1}{2}$	8, 9, 10, & 11	10, 11, & 12	June . . .	16 $\frac{1}{2}$	3	6 & 5	7 & 6
July . . .	15 $\frac{1}{2}$	2 $\frac{1}{2}$	4, 5, 6, 7, & 8	5, 6, 7, 8, & 9	July . . .	16 $\frac{1}{2}$	3	5 & 4	6 & 5
August . . .	16	2 $\frac{1}{2}$	4	5	August . . .	16 $\frac{1}{2}$	3	4 & 3	5 & 4
September . . .	16	2	4 & 5	5 & 6	September . . .	16 $\frac{1}{2}$	4	3	4
October . . .	16	3	5	6	October . . .	16 $\frac{1}{2}$	4	3	4
November . . .	16 $\frac{1}{2}$	4	5	6	November . . .	16 $\frac{1}{2}$	4	3	4
December . . .	16 $\frac{1}{2}$	4	5 & 6	6 & 7	December . . .	16 $\frac{1}{2}$	4	3, 4, 5, & 6	4, 5, 6, & 7
Average exchange	16	4			Average exchange	16 $\frac{1}{2}$			

* At the close of the month

† Where more than one figure is entered, it will be assumed that these are the rates ruling in different dates of the month

NOTE.—Table No. 4 (Exchange on London, Bank of England Rate of Discount, Bank of Bengal Rate of interest, Price of Sovereigns and Uncoined Gold in India, Price of Silver in London and Drawings of the Home Government) of the section "Prices" of the 6th issue of the Statistics of British India, Part IV (a), has been split up into two separate tables in the present issue, namely, No. 56 showing Exchange on London, Bank of England Rate of Discount, and Bank of Bengal Rate of interest, and No. 57 showing Price of Sovereigns and Uncoined Gold in India. The columns showing Price of Silver in London and Drawings of the Home Government of the old table No. 4 has been omitted from these tables as they are already shown in tables Nos. 52 and 45, respectively

No. 56.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1894 to December 1913—continued

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES†	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1904	d.				1909	d.			
January . . .	16 $\frac{3}{8}$	4	6 & 7	7 & 8	January . . .	16 $\frac{3}{8}$	3	6, 7, & 8	7, 8 & 9
February . . .	16 $\frac{3}{8}$	4	7	8	February . . .	16 $\frac{3}{8}$	3	8	9
March . . .	16 $\frac{3}{8}$	4	7 & 6	8 & 7	March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8
April . . .	16 $\frac{3}{8}$	3	6 & 5	7 & 6	April . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	7 & 6	8 & 7
May . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5	May . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	6 & 5	7 & 6
June . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4	June . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	5 & 4	6 & 5
July . . .	16 $\frac{3}{8}$	3	3	4	July . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3	4
August . . .	16 $\frac{3}{8}$	3	3	4	August . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3	4
September . . .	16 $\frac{3}{8}$	3	3	4	September . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3 & 4	4 & 5
October . . .	16 $\frac{3}{8}$	3	3, 4, & 5	4, 5, & 6	October . . .	16 $\frac{3}{8}$	5	4	5
November . . .	16 $\frac{3}{8}$	3	5 & 6	6 & 7	November . . .	16 $\frac{3}{8}$	5	4 & 5	5 & 6
December . . .	16 $\frac{3}{8}$	3	6	7	December . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	5 & 6	6 & 7
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			
1905					1910				
January . . .	16 $\frac{3}{8}$	3	6	7	January . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	6	7
February . . .	16 $\frac{3}{8}$	3	6 & 7	7 & 8	February . . .	16 $\frac{3}{8}$	3	6	7
March . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	7, 8, & 7	8, 9, & 8	March . . .	16 $\frac{3}{8}$	4	6 & 7	7 & 8
April . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	7, 6, 5, & 4	8, 7, 6, & 5	April . . .	16 $\frac{3}{8}$	4	7	8
May . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4	5	May . . .	16 $\frac{3}{8}$	4	7 & 6	8 & 7
June . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4	5	June . . .	16 $\frac{3}{8}$	3	6, 5 & 4	7, 6 & 5
July . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4 & 3	5 & 4	July . . .	16 $\frac{3}{8}$	3	3	4
August . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3 & 4	4 & 5	August . . .	16 $\frac{3}{8}$	3	3	4
September . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	September . . .	16 $\frac{3}{8}$	4	3 & 4	4 & 5
October . . .	16 $\frac{3}{8}$	4	5	6	October . . .	16 $\frac{3}{8}$	5	4 & 5	5 & 6
November . . .	16 $\frac{3}{8}$	4	5 & 6	6 & 7	November . . .	16 $\frac{3}{8}$	5	6	7
December . . .	16 $\frac{3}{8}$	4	6 & 7	7 & 8	December . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	7	8
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			
1906					1911				
January . . .	16 $\frac{3}{8}$	4	7 & 8	8 & 9	January . . .	16 $\frac{3}{8}$	4	7	8
February . . .	16 $\frac{3}{8}$	4	9	10	February . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	7 & 8	8 & 9
March . . .	16 $\frac{3}{8}$	4	9, 8, & 7	10, 9, & 8	March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8
April . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	7, 6, & 5	8, 7, & 6	April . . .	16 $\frac{3}{8}$	3	7	8
May . . .	16 $\frac{3}{8}$	4	5, 6, 7, & 6	6, 7, 8, & 7	May . . .	16 $\frac{3}{8}$	3	7 & 6	8 & 7
June . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5	June . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5
July . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	4 & 3	5 & 4	July . . .	16 $\frac{3}{8}$	3	4	5
August . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6	August . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4
September . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8	September . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6
October . . .	16 $\frac{3}{8}$	6	7 & 6	8 & 7	October . . .	16 $\frac{3}{8}$	4	5	6
November . . .	16 $\frac{3}{8}$	6	6, 7, & 8	7, 8, & 9	November . . .	16 $\frac{3}{8}$	4	5	6
December . . .	16 $\frac{3}{8}$	6	8 & 9	9 & 10	December . . .	16 $\frac{3}{8}$	4	5	6
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			
1907					1912				
January . . .	16 $\frac{3}{8}$	5	9	10	January . . .	16 $\frac{3}{8}$	4	5, 6, 7, & 8	6, 7, 8, & 9
February . . .	16 $\frac{3}{8}$	5	9	10	February . . .	16 $\frac{3}{8}$	4	8	9
March . . .	16 $\frac{3}{8}$	5	9	10	March . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	8, 7, & 6	9, 8, & 7
April . . .	16 $\frac{3}{8}$	4	9, 8, & 7	10, 9, & 8	April . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	6	7
May . . .	16 $\frac{3}{8}$	4	7, 6, & 5	8, 7, & 6	May . . .	16 $\frac{3}{8}$	3	6 & 5	7 & 6
June . . .	16 $\frac{3}{8}$	4	5	6	June . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5
July . . .	16 $\frac{3}{8}$	4	5, 4, & 3	6, 5, & 4	July . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4
August . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	3	4	August . . .	16 $\frac{3}{8}$	4	3	4
September . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6	September . . .	16 $\frac{3}{8}$	4	3 & 4	4 & 5
October . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	5	6	October . . .	16 $\frac{3}{8}$	5	4 & 5	5 & 6
November . . .	16 $\frac{3}{8}$	7	5, & 6	6, & 7	November . . .	16 $\frac{3}{8}$	5	5, 6, & 7	6, 7, & 8
December . . .	16 $\frac{3}{8}$	7	6	7	December . . .	16 $\frac{3}{8}$	5	7	8
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			
1908					1913				
January . . .	16 $\frac{3}{8}$	6	7, 8, & 9	8, 9, & 10	January . . .	16 $\frac{3}{8}$	5	7 & 8	8 & 9
February . . .	16 $\frac{3}{8}$	4	9	10	February . . .	16 $\frac{3}{8}$	5	8 & 7	9 & 8
March . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	9, 8, & 7	10, 9, & 8	March . . .	16 $\frac{3}{8}$	5	7	8
April . . .	16 $\frac{3}{8}$	3	7	8	April . . .	16 $\frac{3}{8}$		6, & 7	8 & 7
May . . .	16 $\frac{3}{8}$	3	7 & 6	8, & 7	May . . .	16 $\frac{3}{8}$		6	7
June . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	6, & 5	7, & 6	June . . .	16 $\frac{3}{8}$		6, 5, & 4	7, 6, & 5
July . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	5, 4, & 3	6, 5, & 4	July . . .	16 $\frac{3}{8}$		6 & 3	5 & 4
August . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3	4	August . . .	16 $\frac{3}{8}$		3, 4 & 5	4, 5 & 6
September . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3, & 4	4, & 5	September . . .	16 $\frac{3}{8}$		5 & 6	6 & 7
October . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4	5	October . . .	16 $\frac{3}{8}$		6	7
November . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7	November . . .	16 $\frac{3}{8}$		6 & 7	7 & 8
December . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	6	7	December . . .	16 $\frac{3}{8}$		7	8
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			

* At the close of the month

† Where more than one figure is entered it will be assumed that these are the rates ruling in different dates of the month

PRICES AND EXCHANGE

No. 57.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1894 to DECEMBER 1913

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	₹ a.	₹ a.			₹ a.	₹ a.	
1894				1899			
January	16 13	16 12	26 6	January	15 0½	15 0½	24 2
February	17 13	17 12½	28 —	February	15 1	15 1	24 2
March	17 7½	17 7½	27 4	March	15 1½	15 1½	24 10
April	17 11½	17 11½	27 9	April	15 4½	15 4½	24 6
May	18 6	18 6	29 4	May	15 2½	15 2½	24 5
June	18 4	18 4	29 1	June	15 0½	15 0½	24 4
July	18 8	18 6	29 2	July	15 1½	15 1½	24 5½
August	18 3½	18 3	27 14	August	15 0½	15 0½	24 4½
September	18 4½	18 4	28 13	September	15 1½	15 1½	24 3
October	18 1	18 —	28 10	October	15 1	15 1	24 1
November	18 1½	18 0½	28 6½	November	15 1	15 1	24 5
December	18 6½	18 5½	29 2	December	15 0½	15 0½	24 8
1895				1900			
January	19 2	19 1	30 2	January	15 —	15 —	24 4
February	19 4	19 4	30 —	February	15 —	15 —	24 5
March	18 12	18 12	29 8	March	15 —	15 —	24 13½
April	18 5½	18 5½	29 8	April	15 —	15 —	24 4
May	18 3	18 2½	29 3	May	15 —	15 —	24 8
June	18 2	18 1	29 3	June	15 —	15 —	24 4
July	18 4	18 3	29 1	July	15 —	15 —	25 1
August	18 2½	18 1½	29 4	August	15 —	15 —	24 10½
September	17 15½	17 14½	28 12½	September	15 —	15 —	24 14
October	17 14	17 13	28 8	October	15 —	15 —	24 14
November	17 11	17 10½	28 11	November	15 —	15 —	24 11
December	17 8½	17 8	28 7	December	15 —	15 —	24 8
1896				1901			
January	17 6	17 6	27 11	January	15 —	15 —	24 4
February	17 2½	17 2½	27 12	February	15 —	15 —	24 8
March	17 6	17 6	27 3	March	15 —	15 —	24 6
April	17 3½	17 3½	27 3½	April	15 —	15 —	24 —
May	17 8	17 8	27 7	May	15 —	15 —	24 2
June	17 1½	17 1½	27 6½	June	15 —	15 —	24 2
July	17 1	17 1	27 8	July	15 —	15 —	24 3
August	17 3½	17 3½	27 6½	August	15 —	15 —	24 6
September	17 1½	17 1½	27 6½	September	15 —	15 —	24 3
October	16 10	16 10	26 10	October	15 —	15 —	24 3½
November	16 8	16 8	26 8	November	15 —	15 —	24 1
December	16 3½	16 3½	26 —	December	15 —	15 —	24 —
1897				1902			
January	16 6	16 6	25 15	January	15 —	15 —	24 1
February	16 2	16 2	26 7	February	15 —	15 —	24 4
March	16 2	16 2	26 8	March	15 —	15 —	24 3
April	16 3	16 3	26 —	April	15 —	15 —	24 2
May	16 15	16 15	26 7	May	15 —	15 —	24 —
June	16 6	16 6	26 1	June	15 —	15 —	24 2
July	16 4½	16 4½	26 —	July	15 —	15 —	24 2
August	15 10	15 10	25 11	August	15 —	15 —	24 4½
September	15 10	15 10	25 2	September	15 —	15 —	24 15
October	15 8½	15 8½	24 15	October	15 —	15 —	24 5
November	15 11½	15 11½	25 4	November	15 —	15 —	24 4
December	15 9½	15 9½	26 4	December	15 —	15 —	24 2
1898				1903			
January	15 3	15 3	25 8	January	15 —	15 —	24 3
February	15 4	15 4	25 9	February	15 —	15 —	25 —
March	15 5	15 5	24 14	March	15 —	15 —	24 4
April	15 3	15 3	24 —	April	15 —	15 —	24 1
May	15 4½	15 4½	24 8	May	15 —	15 —	24 3½
June	15 6	15 6	24 12	June	15 —	15 —	24 2½
July	15 4½	15 4½	24 15½	July	15 —	15 —	25 —
August	15 3½	15 3½	24 12½	August	15 —	15 —	24 14
September	15 4½	15 4½	24 7	September	15 —	15 —	25 —
October	15 4	15 4	24 6	October	15 —	15 —	24 15
November	15 3	15 3	24 4	November	15 —	15 —	24 10½
December	15 2	15 2	24 2	December	15 —	15 —	24 6

PRICES AND EXCHANGE

No. 57.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1894 to DECEMBER 1913—continued

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	R a.	R a.	R a.		R a.	R a.	R a.
1904				1909			
January	15 —	15 —	24 3	January	15 1	15 —	24 3½
February	15 —	15 —	25 —	February	15 1½	15 0½	24 5
March	15 —	15 —	24 4	March	15 4½	15 1½	23 2½
April	15 —	15 —	24 3	April	15 1½	15 0½	24 2
May	15 —	15 —	24 1½	May	15 1½	15 0½	24 2
June	15 —	15 —	24 4	June	15 2	15 1	24 2½
July	15 —	15 —	24 3½	July	15 2	15 1½	24 3
August	15 —	15 —	24 3½	August	15 2½	15 1½	24 2½
September	15 —	15 —	24 3	September	15 2½	15 1½	24 12
October	15 —	15 —	24 3½	October	15 2½	15 1	24 6
November	15 —	15 —	24 2½	November	15 1	15 0½	24 3½
December	15 —	15 —	23 15½	December	15 1½	15 1	24 1
1905				1910			
January	15 —	15 —	24 4½	January	15 0½	15 —	24 1½
February	15 —	15 —	24 11	February	15 0½	15 —	24 1
March	15 —	15 —	24 5½	March	15 0½	15 —	24 —
April	15 —	15 —	24 4	April	15 0½	15 —	24 —
May	15 —	15 —	24 2	May	15 0½	15 —	24 0½
June	15 —	15 —	24 2½	June	15 0½	15 —	24 4½
July	15 —	15 —	24 1	July	15 0½	15 —	24 3½
August	15 —	15 —	24 2	August	15 0½	15 —	24 1½
September	15 —	15 —	24 0½	September	15 0½	15 —	24 2½
October	15 —	15 —	24 0½	October	15 0½	15 —	24 2
November	15 —	15 —	24 0½	November	15 0½	15 —	24 1
December	15 —	15 —	24 3½	December	15 0½	15 —	24 —
1906				1911			
January	15 —	15 —	25 1	January	15 0½	15 —	23 14½
February	15 —	15 —	24 9	February	15 0½	15 —	23 15½
March	15 2½	15 —	24 2½	March	15 0½	15 —	23 15½
April	15 2½	15 0½	24 3½	April	15 0½	15 —	24 —
May	15 3	15 0½	24 2½	May	15 0½	15 —	24 1
June	15 4	15 0½	24 4½	June	15 0½	15 —	24 9
July	15 3	15 —	24 5	July	15 0½	15 —	24 5
August	15 3	15 0½	24 4	August	15 0½	15 —	24 1
September	15 3	15 0½	24 3	September	15 0½	15 —	24 5
October	15 2	15 0½	24 3	October	15 4	15 0½	24 2½
November	15 2	15 0½	24 2½	November	15 0½	15 —	24 1
December	15 1½	15 —	24 1½	December	15 0½	15 —	24 1
1907				1912			
January	15 1½	15 —	24 4	January	15 0½	15 —	24 —
February	15 2	15 —	24 11	February	15 0½	15 —	25 6
March	15 —	15 —	24 5	March	15 0½	15 —	25 4
April	15 0½	15 —	24 3½	April	15 0½	15 —	24 —
May	15 0½	15 —	24 9	May	15 4	15 —	24 2½
June	15 0½	15 —	24 11	June	15 4½	15 —	24 5
July	15 0½	15 —	24 4½	July	15 4½	15 0½	24 4½
August	15 0½	15 —	24 5	August	15 4½	15 0½	24 8
September	15 0½	15 —	24 4½	September	15 4½	15 —	24 9½
October	15 0½	15 —	24 8½	October	15 4½	15 —	24 3½
November	15 0½	15 —	24 5½	November	15 5	15 —	24 1½
December	15 0½	15 —	24 4½	December	15 4½	15 —	24 13
1908				1913			
January	15 0½	15 —	24 7	January	15 5	15 —	24 7
February	15 0½	15 —	24 9½	February	15 5	15 —	24 14½
March	15 0½	15 —	24 7½	March	15 5	15 —	24 9
April	15 0½	15 —	24 4½	April	15 4½	15 —	24 4½
May	15 0½	15 —	24 4½	May	15 5	15 —	24 7½
June	15 0½	15 —	24 3½	June	15 5	15 —	24 6
July	15 0½	15 —	24 3	July	15 5	15 —	24 3
August	15 0½	15 —	24 7½	August	15 5	15 —	24 —
September	15 0½	15 —	24 4	September	15 5	15 —	24 8
October	15 0½	15 —	24 5	October	15 6	15 —	24 7
November	15 1	15 0½	24 6	November	15 7	15 —	24 10
December	15 1	15 —	24 4	December	15 6	15 —	24 9

PRICES AND EXCHANGE

No. 58.—PRICE (including import duty) of *BAR SILVER* in *BOMBAY*, in rupees and annas per 100 tolas ;
for each month from 1894-95 to 1913-14

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1894-95 . . .	89 11 ⁵ / ₈	96 4 ³ / ₈	95 15 ¹ / ₈	95 12 ¹ / ₈	94 13 ³ / ₈	93 5 ⁷ / ₈	93 5 ¹ / ₈	93 9 ⁵ / ₈	92 4 ¹ / ₈	92 9 ⁵ / ₈	92 14 ⁴ / ₈	91 12
1895-96 . . .	97 5 ¹ / ₂	99 3 ¹ / ₈	95 8 ³ / ₈	98 6 ¹ / ₈	98 6 ¹ / ₈	96 3 ¹ / ₈	96 5 ² / ₈	95 15 ⁹ / ₈	93 14 ¹ / ₈	93 10 ¹ / ₈	93 7 ¹ / ₈	92 9 ¹ / ₈
1896-97 . . .	93 4 ³ / ₈	94 15 ³ / ₈	95 5 ¹ / ₈	95 7 ¹ / ₈	94 10 ⁷ / ₈	91 14 ¹ / ₈	88 7 ¹ / ₈	84 9 ⁵ / ₈	84 3 ¹ / ₈	83 7 ¹ / ₈	84 6 ⁷ / ₈	83 9 ¹ / ₈
1897-98 . . .	81 7 ¹ / ₈	81 3 ³ / ₈	80 11 ¹ / ₈	78 1 ⁷ / ₈	70 9 ¹ / ₈	72 1 ¹ / ₈	73 7 ¹ / ₈	74 0 ³ / ₈	76 9	72 3 ⁵ / ₈	71 13 ¹ / ₈	71 3
1898-99 . . .	70 6 ¹ / ₈	70 6 ⁷ / ₈	73 9 ¹ / ₈	73 7 ¹ / ₈	73 10 ⁵ / ₈	75 2 ² / ₈	74 15 ¹ / ₈	74 8 ³ / ₈	73 13 ³ / ₈	72 8 ⁵ / ₈	73 2 ⁷ / ₈	73 15 ¹ / ₈
1899-1900 . . .	73 15 ⁴ / ₈	75 11 ⁵ / ₈	74 15 ⁷ / ₈	74 4 ¹ / ₈	74 2 ⁵ / ₈	72 10 ¹ / ₈	70 15 ¹ / ₈	72 4 ¹ / ₈	72 2 ¹ / ₈	72 4 ⁵ / ₈	73 1	73 3 ¹ / ₈
1900-01 . . .	73 4 ¹ / ₈	73 12 ¹ / ₈	73 15 ⁵ / ₈	75 9 ¹ / ₈	75 10 ¹ / ₈	77 1 ¹ / ₈	78 6 ¹ / ₈	79 0 ¹ / ₈	78 11 ¹ / ₈	76 6 ¹ / ₈	75 2 ¹ / ₈	75 4 ⁵ / ₈
1901-02 . . .	73 11 ¹ / ₈	74 0 ⁵ / ₈	74 4 ¹ / ₈	72 12 ⁹ / ₈	72 7 ² / ₈	72 6 ¹ / ₈	71 1 ¹ / ₈	69 14 ¹ / ₈	68 2 ¹ / ₈	68 8 ⁵ / ₈	68 1 ⁵ / ₈	67 1 ¹ / ₈
1902-03 . . .	65 11 ⁵ / ₈	64 3 ¹ / ₈	65 2 ¹ / ₈	66 0 ¹ / ₈	65 4	63 14 ¹ / ₈	62 8 ¹ / ₈	60 8 ⁵ / ₈	58 15 ³ / ₈	58 13 ¹ / ₈	59 3 ¹ / ₈	60 4 ¹ / ₈
1903-04 . . .	63 4 ¹ / ₈	67 8 ¹ / ₈	65 3 ² / ₈	65 10 ¹ / ₈	69 1 ⁵ / ₈	71 4 ¹ / ₈	74 3 ¹ / ₈	72 5 ¹ / ₈	68 4 ¹ / ₈	70 7 ¹ / ₈	70 13 ¹ / ₈	70 10 ⁵ / ₈
1904-05 . . .	68 2 ² / ₈	68 2	68 9 ² / ₈	71 12 ¹ / ₈	71 8 ¹ / ₈	70 11 ¹ / ₈	71 1 ¹ / ₈	72 9 ¹ / ₈	74 11 ² / ₈	75 8 ¹ / ₈	74 9	72 1
1905-06 . . .	69 15 ² / ₈	71 7 ¹ / ₈	72 6	72 5 ⁵ / ₈	74 1 ¹ / ₈	76 2 ¹ / ₈	77 1 ¹ / ₈	77 15 ¹ / ₈	79 8 ¹ / ₈	80 13 ¹ / ₈	80 2 ¹ / ₈	79 10 ¹ / ₈
1906-07 . . .	81 13 ¹ / ₈	83 6 ¹ / ₈	80 10 ¹ / ₈	80 7 ¹ / ₈	81 4 ¹ / ₈	82 7 ¹ / ₈	85 5 ¹ / ₈	86 11 ¹ / ₈	84 3 ¹ / ₈	84 12 ¹ / ₈	83 14 ¹ / ₈	83 14 ¹ / ₈
1907-08 . . .	81 2 ¹ / ₈	83 2 ¹ / ₈	82 8 ¹ / ₈	84 4 ¹ / ₈	85 4 ¹ / ₈	83 8 ¹ / ₈	77 9 ¹ / ₈	72 12 ¹ / ₈	70 7 ¹ / ₈	69 14 ¹ / ₈	71 4 ¹ / ₈	70 1 ¹ / ₈
1908-09 . . .	68 10 ¹ / ₈	66 12 ¹ / ₈	67 6 ¹ / ₈	66 10 ¹ / ₈	64 4 ¹ / ₈	64 4 ¹ / ₈	64 1 ¹ / ₈	61 10 ¹ / ₈	59 13 ¹ / ₈	63 12 ¹ / ₈	63 7 ¹ / ₈	62 8 ¹ / ₈
1909-10 . . .	63 8 ¹ / ₈	65 7 ¹ / ₈	65 5 ¹ / ₈	63 5 ¹ / ₈	63 4 ¹ / ₈	63 0 ¹ / ₈	62 6 ¹ / ₈	61 6 ¹ / ₈	63 0 ¹ / ₈	63 12 ¹ / ₈	63 7 ¹ / ₈	68 10 ¹ / ₈
1910-11 . . .	71 7 ¹ / ₈	72 7 ¹ / ₈	72 5 ¹ / ₈	72 8 ¹ / ₈	70 15 ¹ / ₈	71 11 ¹ / ₈	74 2 ¹ / ₈	74 6 ¹ / ₈	72 15 ¹ / ₈	72 7 ¹ / ₈	70 2 ¹ / ₈	70 13 ¹ / ₈
1911-12 . . .	71 13 ¹ / ₈	71 13 ¹ / ₈	71 11 ¹ / ₈	71 3 ¹ / ₈	70 9 ¹ / ₈	70 13 ¹ / ₈	71 5 ¹ / ₈	73 5 ¹ / ₈	73 5 ¹ / ₈	75 1 ¹ / ₈	77 13 ¹ / ₈	78 9 ¹ / ₈
1912-13 . . .	79 8 ¹ / ₈	79 8 ¹ / ₈	80 15 ¹ / ₈	80 3 ¹ / ₈	81 1 ¹ / ₈	83 2 ¹ / ₈	83 8 ¹ / ₈	82 4 ¹ / ₈	82 11 ¹ / ₈	81 11 ¹ / ₈	82 9 ¹ / ₈	80 1
1913-14 . . .	77 6 ¹ / ₈	79 13 ¹ / ₈	78 12 ¹ / ₈	78 4 ¹ / ₈	79 3 ¹ / ₈	80 1 ¹ / ₈	80 7 ¹ / ₈	79 4 ¹ / ₈	77 5 ¹ / ₈	77 12 ¹ / ₈	77 6 ¹ / ₈	78 4 ¹ / ₈

No. 59.—RATE of EXCHANGE between *BOMBAY* and *HONGKONG* in rupees per 100 dollars, for each month
from 1894-95 to 1913-14

	April	May	June	July	August	September	October	November	December	January	February	March
	R	R	R	R	R	R	R	R	R	R	R	R
1894-95 . . .	185 ³ / ₈	195 ¹ / ₈	195 ¹ / ₈	197 ¹ / ₈	195 ³ / ₈	194 ¹ / ₈	195 ¹ / ₈	192 ¹ / ₈	190 ¹ / ₈	190 ³ / ₈	187 ¹ / ₈	188 ¹ / ₈
1895-96 . . .	194 ¹ / ₈	197	197 ¹ / ₈	199 ⁷ / ₈	199 ² / ₈	198	196 ³ / ₈	195 ² / ₈	188 ¹ / ₈	187 ¹ / ₈	186 ⁴ / ₈	186 ¹ / ₈
1896-97 . . .	188 ¹ / ₈	190 ¹ / ₈	190 ³ / ₈	189 ¹ / ₈	186 ⁷ / ₈	183 ⁵ / ₈	179 ¹ / ₈	169 ¹ / ₈	167 ⁷ / ₈	167 ¹ / ₈	166 ² / ₈	165 ¹ / ₈
1897-98 . . .	162 ² / ₈	164 ³ / ₈	164 ¹ / ₈	157 ¹ / ₈	148 ⁷ / ₈	141 ² / ₈	149 ¹ / ₈	151 ⁷ / ₈	157	147 ⁷ / ₈	148 ⁵ / ₈	141 ¹ / ₈
1898-99 . . .	140 ¹ / ₈	140 ¹ / ₈	144 ¹ / ₈	147 ¹ / ₈	147 ³ / ₈	148 ¹ / ₈	148 ¹ / ₈	148 ⁵ / ₈	148 ¹ / ₈	148 ¹ / ₈	148 ¹ / ₈	149 ¹ / ₈
1899-1900 . . .	150 ¹ / ₈	150 ¹ / ₈	150 ⁷ / ₈	151	150 ¹ / ₈	147 ⁷ / ₈	144 ¹ / ₈	146 ² / ₈	147 ³ / ₈	146 ² / ₈	147 ¹ / ₈	147 ¹ / ₈
1900-01 . . .	147 ¹ / ₈	148	148 ⁵ / ₈	151	152 ⁷ / ₈	154 ¹ / ₈	156 ¹ / ₈	157 ² / ₈	158 ¹ / ₈	156 ¹ / ₈	152 ¹ / ₈	151 ¹ / ₈
1901-02 . . .	149 ¹ / ₈	150 ¹ / ₈	150 ¹ / ₈	148 ¹ / ₈	146 ¹ / ₈	146 ¹ / ₈	145 ¹ / ₈	143 ⁷ / ₈	141 ³ / ₈	141 ¹ / ₈	140 ¹ / ₈	138 ¹ / ₈
1902-03 . . .	134 ¹ / ₈	129 ¹ / ₈	130 ¹ / ₈	132 ¹ / ₈	132 ⁷ / ₈	130 ¹ / ₈	128 ¹ / ₈	123 ¹ / ₈	119 ¹ / ₈	118 ² / ₈	118 ¹ / ₈	119 ¹ / ₈
1903-04 . . .	123 ¹ / ₈	127 ¹ / ₈	126 ¹ / ₈	129 ⁷ / ₈	136 ¹ / ₈	140 ¹ / ₈	140 ¹ / ₈	135 ¹ / ₈	129 ¹ / ₈	134 ¹ / ₈	139 ¹ / ₈	137 ¹ / ₈
1904-05 . . .	132 ¹ / ₈	134 ¹ / ₈	136 ¹ / ₈	138 ¹ / ₈	136 ¹ / ₈	136 ¹ / ₈	137 ¹ / ₈	139 ⁷ / ₈	142 ² / ₈	146 ¹ / ₈	144 ¹ / ₈	139 ¹ / ₈
1905-06 . . .	139	141 ¹ / ₈	141 ¹ / ₈	141 ⁹ / ₈	143 ¹ / ₈	145 ¹ / ₈	146 ¹ / ₈	153 ¹ / ₈	153 ⁷ / ₈	155 ¹ / ₈	156 ¹ / ₈	155 ¹ / ₈
1906-07 . . .	155 ¹ / ₈	158 ¹ / ₈	158 ¹ / ₈	159 ¹ / ₈	159 ² / ₈	164 ¹ / ₈	168 ¹ / ₈	170 ² / ₈	167 ¹ / ₈	167 ¹ / ₈	166 ¹ / ₈	162 ¹ / ₈
1907-08 . . .	156 ¹ / ₈	163 ¹ / ₈	164	165 ¹ / ₈	167 ¹ / ₈	166 ¹ / ₈	159 ¹ / ₈	153 ¹ / ₈	147 ¹ / ₈	144 ¹ / ₈	143 ¹ / ₈	142 ¹ / ₈
1908-09 . . .	140 ¹ / ₈	134 ¹ / ₈	137 ¹ / ₈	142 ¹ / ₈	132 ¹ / ₈	139 ¹ / ₈	134	130 ¹ / ₈	127 ¹ / ₈	132 ¹ / ₈	127	131 ¹ / ₈
1909-10 . . .	132 ¹ / ₈	135 ¹ / ₈	134 ¹ / ₈	132 ¹ / ₈	132 ¹ / ₈	132 ¹ / ₈	131 ¹ / ₈	130 ¹ / ₈	132 ¹ / ₈	134 ¹ / ₈	132 ¹ / ₈	130 ¹ / ₈
1910-11 . . .	133 ¹ / ₈	135 ¹ / ₈	135 ¹ / ₈	134 ¹ / ₈	134 ¹ / ₈	135 ¹ / ₈	139 ¹ / ₈	140 ¹ / ₈	137 ¹ / ₈	136 ¹ / ₈	133 ¹ / ₈	1434 ¹ / ₈
1911-12 . . .	135 ¹ / ₈	135 ¹ / ₈	136 ¹ / ₈	135 ¹ / ₈	134 ¹ / ₈	135 ¹ / ₈	136 ¹ / ₈	139	139 ¹ / ₈	141 ¹ / ₈	146 ¹ / ₈	143 ¹ / ₈
1912-13 . . .	147 ¹ / ₈	151 ¹ / ₈	152 ¹ / ₈	150 ¹ / ₈	150 ¹ / ₈	153 ¹ / ₈	156 ¹ / ₈	155 ¹ / ₈	156 ¹ / ₈	155 ¹ / ₈	153 ¹ / ₈	
1913-14 . . .	149 ¹ / ₈	151 ¹ / ₈	150 ¹ / ₈	149 ¹ / ₈	150 ¹ / ₈	151 ¹ / ₈	150 ¹ / ₈	148 ¹ / ₈	146 ¹ / ₈	144 ¹ / ₈	143 ¹ / ₈	

NOTE.—The figures represent the monthly average of daily quotations

No. 60.

Selling Price of Government Securities at Calcutta in each month
from 1895-96 to 1914-15.

No. 60.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1895-96 to 1914-15

	4 PER CENT	3½ PER CENT 1893-94	3½ PER CENT GUARANTEED		3 PER CENT 1896-97	3½ PER CENT GUARANTEED
	R a. Premium	R a. Discount	R a. Premium		R a. Discount	R a. Discount
1895-96						
April	..	3 8	5 11	April	3 —	1 9
May	..	3 15	6 14	May	2 13	3 9
June	..	Nominal	6 15	June	3 1	3 0
July	..	"	7 13	July	4 12	— 10
August	..	"	8 5	August	6 3	1 11
September	..	"	8 7	September	7 10	3 14
October	..	"	9 1	October	7 10	2 10
November	..	"	6 14	November	7 9	2 —
December	..	"	5 5	December	7 15	2 8
January	..	"	5 5	January	9 14	4 12
February	—	Premium 2 11	6 14	February	10 —	3 8
March	..	2 12	7 6	March	10 —	4 4
1896-97						
April	Premium ..	Discount 2 14	Premium 8 7	April	11 8	6 4
May	..	3 11	10 4	May	11 15	6 1
June	..	4 6	10 2	June	12 —	5 2
July	4 3	4 7	9 6	July	12 11	4 11
August	4 7	4 4	9 10	August	13 —	4 13
September	2 10	2 10	7 12	September	13 —	5 10
October	— 7	Converted into 3 per cent 1896-97	3 6	October	13 —	5 12
November	Discount 1 13	..	— 14	November	13 9	6 6
December	2 5	..	— 1	December	14 —	6 2
January	2 15	..	Discount — 6	January	13 1	3 9
February	—	..	— 9	February	8 7	— 8
March	3 —	..	Premium — 13	March	5 1	Premium 1 1
1897-98						
1898-99						
1899-1900						
April	..	3 11	10 4	April	5 2	1 —
May	..	4 6	10 2	May	4 11	1 7
June	..	4 7	9 6	June	5 —	— 15
July	4 3	4 4	9 10	July	5 —	— 12
August	4 7	4 4	9 10	August	5 5	— 3
September	2 10	2 10	7 12	September	6 5	Discount 3 7
October	— 7	Converted into 3 per cent 1896-97	3 6	October	9 13	5 15
November	Discount 1 13	..	— 14	November	9 5	4 8
December	2 5	..	— 1	December	8 13	3 12
January	2 15	..	Discount — 6	January	10 8	4 12
February	—	..	— 9	February	11 5	4 11
March	3 —	..	Premium — 13	March	11 13	4 10
1900-01						
April	..	3 11	10 4	April	11 13	3 11
May	..	4 6	10 2	May	11 9	4 3
June	..	4 7	9 6	June	11 12	4 2
July	4 3	4 4	9 10	July	12 4	5 8
August	4 7	4 4	9 10	August	12 9	5 6
September	2 10	2 10	7 12	September	12 2	4 2
October	— 7	Converted into 3 per cent 1896-97	3 6	October	11 13	2 13
November	Discount 1 13	..	— 14	November	11 8	2 11
December	2 5	..	— 1	December	12 10	3 15
January	2 15	..	Discount — 6	January	13 7	4 12
February	—	..	— 9	February	13 12	5 —
March	3 —	..	Premium — 13	March	13 11	4 12

NOTE (1).—For prices for the years previous to 1894-95, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part II, and the 1st issue of Statistics of British India, Part IV (a)
(2).—The premium or discount is stated from the monthly averages of the daily selling prices of Government securities in Calcutta as reported by the Bank of Bengal

No. 60.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1895-96 to 1914-15—continued

	3 PER CENT 1896-97	3½ PER CENT, GUARANTEED		3 PER CENT 1896-97	3½ PER CENT GUARANTEED
	₹ a. Discount	₹ a. Discount		₹ a. Discount	₹ a. Discount
1901-02			1905-06		
April	13 8	4 5	April	12 7	1 —
May	14 2	5 2	May	12 4	1 3
June	14 10	5 —	June	12 4	1 7
July	15 8	4 6	July	12 7	1 7
August	15 8	3 —	August	11 11	— 9
September	15 8	3 4	September	11 11	— 12
October	15 12	4 3	October	11 14	1 7
November	16 2	4 10	November	12 1	1 10
December	16 8	4 6	December	12 9	1 15
January	16 13	4 3	January	13 1	1 15
February	16 12	3 7	February	12 15	1 5
March	16 15	3 12	March	13 —	— 13
1902-03			1906-07		
April	17 —	2 9	April	13 2	— 10
May	15 10	— 15	May	13 4	1 9
June	15 5	1 14	June	13 5	1 3
July	15 8	2 8	July	13 9	2 1
August	15 7	2 3	August	13 14	2 13
September	14 1	1 8	September	14 9	2 14
October	14 —	1 11	October	14 12	3 3
November	14 4	2 8	November	15 15	3 10
December	14 15	2 9	December	15 15	4 14
January	15 4	2 10	January	16 —	3 12
February	15 1	2 3	February	16 8	3 13
March	14 9	1 6	March	17 15	2 9
1903-04			1907-08		
April	13 2	1 —	April	17 12	2 7
May	13 —	1 2	May	17 11	2 —
June	13 —	1 3	June	18 12	3 14
July	13 1	1 9	July	18 12	3 12
August	13 —	1 4	August	18 8	3 4
September	13 1	1 —	September	18 7	2 2
October	13 3	1 4	October	18 7	3 1
November	13 5	1 9	November	18 7	4 —
December	13 10	2 6	December	18 8	3 10
January	14 1	4 6	January	22 2	4 2
February	14 11	4 4	February	21 6	3 15
March	14 12	2 1	March	21 8	4 8
1904-05			1908-09		
April	14 12	1 15	April	21 7	3 6
May	14 5	1 12	May	20 10	4 2
June	14 2	2 —	June	20 8	4 1
July	13 13	1 10	July	20 1	4 2
August	13 4	— 12	August	19 8	4 5
September	13 4	1 4	September	19 8	4 9
October	13 4	2 5	October	19 8	4 12
November	13 10	2 10	November	19 —	5 6
December	13 12	1 15	December	19 —	5 3
January	13 12	2 —	January	19 —	5 9
February	13 11	1 6	February	19 —	6 3
March	13 2	1 1	March	19 —	6 9

PRICES AND EXCHANGE

No. 60.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1895-96 to 1914-15—concluded

	3 PER CENT 1896-97	3½ PER CENT GUARANTEED		3 PER CENT 1896-97	3½ PER CENT GUARANTEED
	R a. Discount	R a. Discount		R a. Discount	R a. Discount
1909-10			1912-13		
April	19 --	5 2	April	17 14	3 3
May	19 —	5 9	May	17 2	3 2
June	19 —	5 12	June	17 —	3 15
July	19 —	5 11	July	17 —	3 14
August	18 12	5 5	August	17 —	3 12
September	18 —	5 2	September	17 —	4 1
October	18 —	5 6	October	17 5	4 4
November	18 8	6 4	November	18 —	4 7
December	20 —	6 15	December	18 —	4 11
January	19 4	6 6	January	18 —	4 15
February	19 —	6 2	February	18 —	4 13
March	19 —	6 4	March	18 —	4 13
1910-11			1913-14		
April	19 —	5 11	April	18 —	4 3
May	18 11	4 14	May	18 —	3 12
June	18 8	4 12	June	18 —	3 14
July	18 3	4 1	July	18 —	3 12
August	18 3	4 —	August	17 15	3 12
September	18 14	5 2	September	17 11	4 10
October	19 8	6 —	October	17 12	4 10
November	19 8	6 6	November	17 12	4 13
December	19 3	5 3	December	17 12	4 8
January	18 8	4 14	January	17 12	4 10
February	18 4	4 6	February	17 11	4 2
March	18 —	3 14	March	17 —	4 4
1911-12			1914-15		
April	18 2	4 —	April	17 —	4 4
May	18 1	3 13	May	17 —	4 1
June	18 —	3 8	June	17 —	4 3
July	18 —	3 14	July	17 —	4 2
August	18 —	3 11	August	19 11	6 13
September	18 1	4 6	September	20 7	7 —
October	18 6	5 1	October	20 —	7 —
November	18 5	4 7	November	20 —	7 12
December	18 —	3 8	December	20 —	7 6
January	18 —	4 7	January	20 —	6 6
February	18 —	4 2	February	20 —	6 13
March	18 —	3 15	March	20 —	7 13

No. 61.—AVERAGE PRICES (in sterling) in LONDON of INDIA STOCK

	January	February	March	April	May	June	July	August	September	October	November	December	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
3½ per cent															
1893	108	108½	109	109½	109½	108½	108½	108½	107½	107½	108½	108½	109½	107½	108½
1894	108½	109	109½	109	109½	109	108½	109½	110½	109½	110½	112½	110½	108½	109½
1895	113½	114½	114½	114½	114½	115½	116½	116½	117½	117½	116½	116½	116½	115½	115½
1896	115½	118½	119½	120½	121	120½	120	119½	117½	115½	118	118½	119½	117½	118½
1897	118	118	116½	118	118½	117½	118½	118½	117½	117½	117	117½	118½	116½	117½
1898	116½	116½	114½	113½	113½	113½	114	113½	113½	113	114½	116	115½	113½	114½
1899	116½	116½	115½	115½	115½	114½	113½	113	112½	112	112	108½	115½	112½	113½
1900	110½	109½	109½	110½	110½	108½	107	107½	109	109½	100½	108½	110½	107½	109½
1901	107½	108½	108	107½	108	108½	107½	108½	108½	107½	107½	107	108½	106½	107½
1902	108	108	108	108½	109½	110	109½	108½	106½	106½	107	106½	108½	107½	108½
1903	107½	107½	108½	106½	107½	107½	108½	107½	105½	104½	104½	104	107½	105½	106½
1904	103½	104	103	103½	106	105½	104½	104½	104½	105½	105½	104½	105½	103½	104½
1905	106	107½	107½	106½	105½	105½	105	105½	105½	103½	104½	105½	106½	105½	105½
1906	105½	106½	105½	105½	104½	103½	102½	104½	103½	103½	103½	103½	105½	103½	104½
1907	103½	102½	101½	101½	99½	98	97½	97½	98½	99½	98½	100½	100½	98½	99½
1908	100½	101½	101½	100½	99½	100½	99½	99½	99½	99	99½	98½	100½	99	99½
1909	98½	97½	96½	98½	99½	98½	98	97½	97½	97½	97½	97½	98½	97½	97½
1910	97½	96½	95½	95½	96	95½	95½	94½	93½	93½	94	94½	95½	94½	95½
1911	95	96½	96½	96½	96	94½	93½	93½	93½	93½	94	93½	95½	93½	94½
1912	94	94½	93½	93½	92½	92½	91	92½	92	90½	91½	91½	93½	91½	92½
1913	90½	90½	89½	90½	89½	88	87½	89½	89½	88	87½	86	89½	88½	88½
1914	89½	91	88½	88½	88½	88½	87½	(a)	(a)	(a)	(a)	(a)	90½	87	88½
3 per cent															
1893	97½	99½	99½	99½	99½	98½	99	98½	97½	97½	99½	99½	99½	97½	98½
1894	98½	99½	99½	99½	100½	99½	99½	100½	101½	100½	101½	108	101½	99½	100½
1895	103½	103½	103½	104½	105½	106½	107½	108½	109½	109½	107½	107	107½	105½	106½
1896	106	108½	110½	112½	114	114	113½	113½	110½	107½	108	109½	111½	109½	110½
1897	110	111	110½	110½	111½	111½	110½	109½	108½	108½	109½	109½	110½	109½	109½
1898	108½	108½	106½	105½	106½	107	107	106½	106½	105½	106½	106½	107½	105½	106½
1899	107½	108½	108	107½	107½	107½	108½	108½	108½	106½	106½	109½	108½	106½	107½
1900	103½	103½	103½	103½	102½	101½	98	96½	98½	99½	101½	101½	102½	99½	101½
1901	100½	101½	101½	100½	101	100½	99	99	99	98½	98½	98½	100½	98½	99½
1902	99½	100½	101	101½	101½	101½	101½	100½	99½	99½	100	100½	101½	99½	100½
1903	100½	100½	99½	99	99½	98½	98½	97½	96½	96½	97	97	99½	97½	98½
1904	95½	95	94½	95½	96½	96½	95½	93½	94½	95½	94½	95½	96½	94½	95½
1905	96	97½	98½	97½	97½	97½	97	97½	97½	95½	95½	97½	97½	96½	97½
1906	96½	97½	96½	96½	95½	94½	93½	94½	93½	91½	92½	92½	95½	93½	94½
1907	92½	92½	90½	90½	88½	86½	86	85½	85½	85½	85½	86½	88½	87	87
1908	88½	92	92½	91½	90	91½	89½	88½	88½	88	87½	86	90½	88½	89½
1909	85½	85½	85½	88½	89	86½	86½	85½	84½	84	84½	84½	86½	85½	85½
1910	84	83½	82½	82½	83½	82½	82½	81½	80½	80½	81½	82	82½	81½	82½
1911	82½	83½	83½	83½	83	81½	80½	80½	79½	79½	80½	80	82½	80½	81½
1912	79½	80½	80	80½	79½	79	77½	78½	78½	77	78½	78½	79½	78½	78½
1913	77½	76½	75½	76½	76½	75½	75½	76½	75½	75½	74½	73½	76½	75½	75½
1914	76½	78	75½	75½	75	74½	74½	(a)	(a)	(a)	(a)	(a)	77½	73½	75½
2½ per cent															
1897	..	..	..	..	97½	97½	96½	95½	94½	95½	95½	96½	97½	95½	96½
1898	95½	94½	93½	91½	92	92	90½	90	89½	87½	88½	89½	92½	89½	91½
1899	91½	93½	93½	93½	93½	93½	92½	92½	91½	89½	90½	87½	93½	90½	91½
1900	88½	89½	89½	90	89½	89	87	86	85½	86	87	86½	88½	86½	87½
1901	86½	87½	87½	86½	86½	86½	85½	86	86	85½	85½	84½	87½	85½	86½
1902	85	85½	85½	86½	88½	89½	89½	88½	87½	86½	86½	86	88	86½	87½
1903	86	86	85½	84½	84½	84	84½	83½	81½	80½	80½	80½	84½	82½	83½
1904	80½	80	79½	80½	83	83½	81½	80	80½	80½	80	80	81½	79½	80½
1905	80½	83½	84½	83½	82½	82½	82½	82	81½	80½	80½	81	82½	81½	82½
1906	80½	81½	81½	81½	80½	79½	77½	78½	77½	76½	77½	77½	80½	78½	79½
1907	78½	78½	77	76	75	72½	72½	71½	71½	72	72	73	75½	73½	74½
1908	74½	78½	78½	78½	76½	76	75	74½	74	..	..	..	77½	75½	76½

NOTE.—For prices of the 10½ per cent, 5 per cent, and 4 per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)

(a) Exchange closed on account of the war

PRICES AND EXCHANGE

(106d)

No. 61A.—AVERAGE PRICES (in sterling) in LONDON of ENFACED RUPEE PAPER

	January	Feb- ruary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
4 per cent															
1893 . . .	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63	66 $\frac{3}{4}$	69 $\frac{3}{4}$	67	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{3}{4}$
1894 . . .	63 $\frac{1}{2}$	58 $\frac{1}{2}$	59 $\frac{1}{2}$	58 $\frac{1}{2}$	54 $\frac{3}{4}$	56 $\frac{1}{2}$	55 $\frac{3}{4}$	57 $\frac{1}{2}$	58 $\frac{1}{2}$	converted into 3 $\frac{1}{2}$ per cent			59 $\frac{3}{4}$ *	56 $\frac{3}{4}$	57 $\frac{1}{2}$
3 $\frac{1}{2}$ per cent															
1894 . . .	..	..	..	..	..	..	..	..	..	57	56 $\frac{3}{4}$	55 $\frac{3}{4}$	..	..	..
1895 . . .	54 $\frac{3}{4}$	55 $\frac{3}{4}$	56 $\frac{1}{2}$	58 $\frac{1}{2}$	58 $\frac{3}{4}$	58 $\frac{1}{2}$	59 $\frac{3}{4}$	59 $\frac{1}{2}$	60 $\frac{3}{4}$	62 $\frac{1}{2}$	60 $\frac{1}{2}$	60 $\frac{1}{2}$	59 $\frac{1}{2}$	57 $\frac{3}{4}$	58
1896 . . .	61 $\frac{7}{8}$	63 $\frac{7}{8}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{9}{16}$	64 $\frac{1}{2}$	64 $\frac{7}{8}$	64 $\frac{3}{4}$	63 $\frac{5}{16}$	61 $\frac{1}{2}$	63	62 $\frac{3}{4}$	64 $\frac{1}{2}$	62 $\frac{3}{4}$	63 $\frac{7}{8}$
1897 . . .	62 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{5}{8}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{9}{16}$	63 $\frac{9}{16}$	63 $\frac{1}{2}$	62 $\frac{3}{4}$	61 $\frac{1}{2}$	63 $\frac{7}{8}$	62 $\frac{3}{4}$	62 $\frac{3}{4}$
1898 . . .	63 $\frac{1}{2}$	63 $\frac{5}{8}$	63 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{7}{8}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{3}{4}$	63 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{5}{8}$
1899 . . .	64 $\frac{1}{2}$	66 $\frac{3}{4}$	67 $\frac{1}{2}$	66 $\frac{5}{8}$	67 $\frac{9}{16}$	66 $\frac{3}{4}$	67 $\frac{1}{2}$	66 $\frac{3}{4}$	64 $\frac{3}{4}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{6}{8}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{9}{16}$
1900 . . .	63 $\frac{5}{8}$	64 $\frac{3}{8}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{7}{8}$	63 $\frac{7}{8}$	62 $\frac{3}{4}$	62 $\frac{3}{4}$	63 $\frac{5}{8}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{6}{8}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$
1901 . . .	63 $\frac{5}{8}$	63 $\frac{7}{8}$	63 $\frac{6}{8}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$
1902 . . .	64 $\frac{5}{8}$	64 $\frac{5}{8}$	64 $\frac{7}{8}$	64 $\frac{1}{2}$	65 $\frac{5}{8}$	65 $\frac{5}{8}$	64 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{5}{8}$	65 $\frac{5}{8}$	64 $\frac{3}{4}$	65 $\frac{1}{2}$
1903 . . .	65 $\frac{7}{8}$	65 $\frac{3}{4}$	65 $\frac{5}{8}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{8}$	65 $\frac{5}{8}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$
1904 . . .	64 $\frac{1}{2}$	64 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{5}{8}$	65 $\frac{7}{8}$	65 $\frac{5}{8}$	65 $\frac{6}{8}$	66 $\frac{1}{8}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{3}{4}$	65 $\frac{3}{4}$	65 $\frac{1}{2}$	65 $\frac{5}{8}$	65 $\frac{5}{8}$
1905 . . .	65 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{7}{8}$	65 $\frac{1}{2}$	66 $\frac{1}{8}$
1906 . . .	66	66 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{3}{4}$	65 $\frac{7}{8}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{7}{8}$	64 $\frac{3}{4}$	64 $\frac{1}{2}$	64 $\frac{5}{8}$	65 $\frac{1}{2}$	65 $\frac{7}{8}$	65 $\frac{1}{2}$
1907 . . .	64 $\frac{3}{4}$	65 $\frac{1}{2}$	65	66	65 $\frac{3}{4}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{3}{4}$	65 $\frac{7}{8}$	63	63 $\frac{3}{4}$	65	64 $\frac{5}{8}$	64 $\frac{3}{4}$
1908 . . .	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{2}{3}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	62 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{7}{8}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$
1909 . . .	62 $\frac{3}{4}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63	62 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$	62 $\frac{3}{4}$	63 $\frac{3}{4}$	62 $\frac{3}{4}$	62 $\frac{1}{2}$	62 $\frac{3}{4}$	62 $\frac{7}{8}$	62 $\frac{1}{2}$
1910 . . .	62 $\frac{9}{16}$	62 $\frac{1}{2}$	62 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{7}{8}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{9}{16}$	63	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{5}{8}$	63 $\frac{1}{2}$	63 $\frac{7}{8}$
1911 . . .	63 $\frac{1}{2}$	64 $\frac{7}{8}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{3}{4}$	64 $\frac{3}{4}$	64 $\frac{3}{4}$	64 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{3}{4}$	64	64 $\frac{3}{4}$
1912 . . .	64 $\frac{7}{8}$	64 $\frac{3}{4}$	64 $\frac{5}{8}$	64 $\frac{1}{2}$	64 $\frac{9}{16}$	64 $\frac{1}{2}$	64 $\frac{5}{8}$	64 $\frac{7}{8}$	64 $\frac{1}{2}$	63 $\frac{5}{8}$	63 $\frac{5}{8}$	63 $\frac{1}{2}$	64 $\frac{7}{8}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$
1913 . . .	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	64 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{3}{4}$

* Average from January to September

NOTE.—For the 5 $\frac{1}{2}$ per cent and 4 $\frac{1}{2}$ per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part I, and the 1st issue of the Statistics of British India, Part IV (a)

MILITARY SERVICES

[FOR TABLE, SEE PAGE 108].

The table (No. 62) on Military Services shows the detailed items of military receipts and expenditure of the Government of India, both in England and in India, for the last five years. The statistics do not take into account the expenditure on military operations, which is treated as extraordinary expenditure and met from the excess of ordinary revenues over ordinary outlay.

Military receipts on an average amount to £1½ million. They represent about 2 per cent of the total revenue of the Government of India. They are derived from army, marine, and military works, and are distributed between India and England in the proportion of 3 to 1. Army receipts are derived from dairy farms, the sale proceeds of surplus stores, unserviceable animals, carts, etc., the capitation rate payable by the Imperial Government in respect of Indian troops lent for service in the colonies, contributions and subscriptions towards the Indian Military Service Family Pensions, and contributions by the Imperial Government in respect of cost of transport of troops and military charges for Aden. Marine receipts are derived from dockyard services and supplies, hire of vessels, and sale-proceeds of vessels and stores. Receipts on account of military works are derived mainly from rent of buildings, etc.

The gross military expenditure averages about £21 millions, and is 34 per cent of the total expenditure of the Government of India. The amount spent in India is over R23 crores (£15½ millions) and that in England £5 millions, the ratio being 75 and 25 per cent, respectively. The charges are shown under the heads of (1) effective, (2) non-effective, (3) marine, (4) military works, and (5) special defence works, the proportions

Effective	78.3 per cent.
Non-effective	14.9 „
Marine	2.2 „
Military works	4.5 „
Special Defence works	0.1 „

being as stated in the margin. The effective expenditure represents the cost of maintaining the standing army, and averages about R25 crores (£16¼ millions). One of the most important items of army charges in England is the payment made to the Home Government to cover the cost of recruiting and training, and of other services connected with the maintenance of the British establishment in India. The chief items

	R(crores.)
Regimental pay, allowances and charges (including volunteers)	12
Supply and Transport (including farms)	3.21
Ordnance Establishment, Supplies and Services	1
Stores for India (supplied from England)	1

of effective charges are stated in the margin. The other items of effective charges are—administration, accounts, veterinary services, army clothing, remount establishments, medical services and stores, ecclesiastical, education, compensation for dearness of food and forage, hutting, conveyance, cantonments and miscellaneous.

The non-effective expenditure comprises charges for rewards and pensions. The total averages about R4.83 lakhs, R3.76 lakhs (£2.5 millions) or 78 per cent being spent in England and R1.07 lakhs or 22 per cent in India. The non-effective charges in England consist mainly of pay and pensions of non-effective and retired officers of the Indian Service and payments to the War Office for retired pay, etc., of British forces for service in India.

The expenditure on marine charges has been R70 lakhs, namely, R37 lakhs or 53 per cent in India and R33 lakhs (£221,000) or 47 per cent in England. The chief items of marine charges are the maintenance of the “Royal Indian Marine,” the contribution made by the Government of India towards the expenses of His Majesty’s ships employed in the Indian seas, and stores.

The expenditure on military works in recent years has averaged R1.34 crores. Military works consist of new buildings and repairs for accommodation of troops, general cantonment works, and defence and other works.

The net expenditure of the Government of India on Military Services, both in India and in England, in the last five years has averaged about £19.7 millions or R29.6 crores annually. The figure for 1914-15 is £20.4 millions.

MILITARY SERVICES*

No. 62.—MILITARY RECEIPTS and EXPENDITURE in INDIA and ENGLAND in each year, 1910-11 to 1914-15

	1910-11	1911-12	1912-13	1913-14	1914-15
RECEIPTS—					
<i>In India—</i>					
Army R	95,94,755	1,04,91,423	1,33,60,617	1,27,84,798	8,12,24,641
Marine „	13,76,810	12,73,487	13,15,039	13,43,125	29,71,715
Military works „	10,58,888	11,81,866	10,82,428	11,49,059	12,05,734
TOTAL RECEIPTS IN INDIA „	1,20,30,453	1,29,46,776	1,57,58,084	1,52,76,982	1,54,02,090
<i>In England—</i>					
Army £	418,999	479,938	337,095	351,186	347,882
TOTAL RECEIPTS IN ENGLAND „	418,999	479,938	337,095	351,186	347,882
TOTAL RECEIPTS „	1,221,029	1,343,056	1,387,634	1,369,652	1,374,688
EXPENDITURE—					
<i>In India—</i>					
Effective—					
Administration R	66,83,360	69,23,994	69,75,270	71,56,430	64,64,083
Military accounts „	29,05,030	29,15,540	29,15,887	30,13,241	28,28,910
Regimental pay, allowances and charges (including Volunteers) „	12,36,87,512	12,45,65,223	12,20,93,251	12,23,80,051	10,88,36,245
Supply and Transport (including farms) „	3,13,62,808	3,01,50,763	3,36,92,689	3,42,78,307	3,12,17,805
Veterinary services „	4,83,010	4,93,567	5,00,023	5,02,617	3,75,784
Army clothing department, Supplies and Services „	12,67,622	12,58,800	15,68,321	19,26,690	20,59,547
Remount establishments, Supplies, and Services „	58,56,219	47,13,862	49,28,434	46,52,456	52,12,080
Medical services „	59,31,695	57,83,758	56,96,320	57,50,474	53,53,407
Medical stores „	4,71,111	5,65,779	5,06,157	5,51,826	3,34,215
Ordnance establishments, Supplies, and Services „	90,19,530	88,17,906	98,54,097	95,87,161	1,01,40,288
Ecclesiastical „	4,14,366	4,17,979	4,30,154	4,27,183	4,08,819
Education „	12,71,489	12,52,272	12,41,097	13,47,675	10,04,196
Compensation for dearness of Food and Forage „	48,22,562	48,96,685	57,56,698	62,81,040	52,56,955
Miscellaneous services „	24,62,495	89,22,432	31,25,192	28,42,035	3,48,63,084
Hutting „	4,39,805	3,04,955	6,98,816	2,10,975	1,86,651
Conveyance by road, river, and sea „	8,62,827	8,74,856	15,95,814	8,47,034	7,98,532
Conveyance by rail „	37,76,339	43,35,239	38,62,887	42,48,200	48,67,594
Cantonments „	16,02,327	13,63,144	14,75,915	24,27,498	14,47,274
TOTAL „	20,33,40,107	20,85,56,754	20,69,17,022	20,84,30,893	22,16,61,469
UNADJUSTED EXPENDITURE „	8,08,319	—1,52,782	—6,79,193	1,29,023	39,308
TOTAL EFFECTIVE „	20,41,48,426	20,84,03,972	20,62,37,829	20,85,59,916	22,17,00,777
Non-effective—					
Rewards for Military Services „	1,95,503	95,958	1,45,271	1,17,180	99,691
Pensions—					
Military Pensions to Europeans „	11,95,003	11,53,459	10,99,839	12,06,748	10,85,503
„ „ to Indians „	78,27,496	78,69,717	80,62,408	81,69,460	83,58,067
Family Pensions and Compassionate allowances to Europeans „	3,52,798	3,48,977	3,51,013	3,50,222	3,33,158
Departmental Pensions „	9,43,853	10,17,564	10,84,760	11,13,819	11,30,462
TOTAL PENSIONS „	1,03,19,150	1,03,89,717	1,05,98,020	1,00,40,249	1,09,07,190
TOTAL NON-EFFECTIVE „	1,05,14,653	1,04,85,675	1,07,43,291	1,09,57,429	1,10,06,881
TOTAL ARMY CHARGES IN INDIA „	21,46,63,079	21,88,89,647	21,69,81,120	21,95,17,345	23,27,07,658
Marine „	35,64,182	37,61,939	38,36,942	38,35,541	36,89,687
Military works „	1,30,75,454	1,30,86,104	1,28,09,508	1,35,84,108	1,44,05,500
Special Defence works „	38,785	40,570	88,287	1,07,225	65,149
TOTAL EXPENDITURE IN INDIA „	23,13,41,500	23,57,78,260	23,37,15,857	23,70,44,219	25,08,67,994
<i>In England—</i>					
Effective—					
Stores for India £	506,266	641,927	751,516	782,188	756,363
Regimental Pay, Allowances, and Charges (including Volunteers) „	1,464,747	1,466,880	1,443,811	1,431,045	1,312,872
Conveyance by road, river, and sea „	243,070	279,186	270,686	303,162	108,757
Other effective services „	122,145	51,371	123,417	122,481	122,754
TOTAL EFFECTIVE „	2,336,228	2,439,364	2,589,430	2,638,876	2,300,746
Non-effective services (Pensions, etc.) „	2,484,680	2,504,539	2,521,688	2,515,873	2,521,969
TOTAL ARMY CHARGES IN ENGLAND „	4,820,908	4,943,903	5,111,118	5,154,749	4,822,715
Marine „	208,255	199,932	224,132	257,142	217,391
Military works „	28,740	37,550	33,412	41,690	35,704
Special Defence works „	5,401	2,001	3,381	9,236	9,260
TOTAL EXPENDITURE IN ENGLAND „	5,063,304	5,183,086	5,372,043	5,462,817	5,085,070
GROSS EXPENDITURE „	20,486,071	20,901,637	20,953,100	21,265,765	21,809,603
NET EXPENDITURE „	19,265,042	19,558,581	19,565,466	19,896,113	20,434,915

*Compiled from the Finance and Revenue Accounts of the Government of India

BANKS

[FOR TABLES, SEE PAGES 112 TO 115]

Banks in India may be classified into (1) the Presidency Banks, *i.e.*, the Bank of Bengal, the Bank of Bombay, and the Bank of Madras ; (2) the European Exchange Banks, whose head offices are located outside India, (these Exchange Banks may be sub-divided into 2 classes, *viz.*, those which do a considerable portion of their business in India, such as the National Bank of India (1863), the Chartered Bank of India, Australia, and China (1853), and several others ; and those banks which are merely agencies of large banking corporations doing business all over Asia, such as the International Banking Corporation, the Russo-Asiatic Bank, the Yokohama Specie Bank, and others ; (3) the Indian Joint-Stock Banks registered under the Indian Companies Act, whose head offices are located in India ; and (4) private and unincorporated bankers or money-lenders. Statistics relating to this last class (private and unincorporated bankers) are not generally available.

The total amounts of capital, reserve, deposits, and balances of the different classes of banks for the year ending 31st December, 1914, are compared in the table below with those for the corresponding period of ten years ago :—

Class of Banks	CAPITAL AND RESERVE			DEPOSITS		CASH BALANCES			
	1905 R (lakhs)	1914 R (lakhs)	Increase per cent	1905 R (lakhs)	1914 R (lakhs)	Increase per cent	1905 R (lakhs)	1914 R (laks)	Increase per cent
Presidency Banks . . .	6,23	7,64	23	25,38	45,66	80	8,23	20,84	153
Exchange Banks* . . .	33,63	55,46	65	17,04	30,15	77	3,78	8,39	122
Indian Joint-Stock Banks above R5 lakhs.	1,62	3,93	142	11,99	17,11	43	1,74	3,53	103

The total paid-up capital and reserve of all these banks, it will be seen, have risen from R41,48 lakhs to R67,03 lakhs, or by 62 per cent, during the past ten years, the respective shares being : the Presidency Banks R7,64 lakhs or an increase of 23 per cent, the Exchange Banks R55,46 lakhs or an increase of 65 per cent, and the Indian Joint-Stock Banks R3,93 lakhs or an increase of 142 per cent. The increase in the capital of the larger Indian Joint-Stock Banks was 197 per cent and in the reserve 82 per cent.

The total amount of deposits in the banks increased from R54,41 lakhs to R92,92 lakhs, or by 71 per cent in the last decade. The total deposits in the Presidency Banks increased in a greater proportion than those in the other classes of banks, the relative proportion being : Presidency Banks 80 per cent, the Exchange Banks 77 per cent, and the larger Indian Joint-Stock Banks 43 per cent.

The deposits in the Indian Banks (Presidency and Joint-Stock) increased by 68 per cent in the same period, amounting to R62,77 lakhs at the end of 1914. These figures include “ public ” or Government deposits in the Presidency Banks. Excluding these, ordinary deposits in the Indian Banks in 1914 amounted to R57,15 lakhs, having increased in the decade at the rate of about 67 per cent. These deposits are to the capital and reserves of the same banks in the ratio of about 5 to 1. In the case of Exchange Banks the ratio of the deposits in India to the total capital and reserves is 3 to 5, and that of their total deposits (both in and out of India) to the total capital and reserves 5 to 1.

The extent to which bank deposits have increased in the ten years, and the proportions in which they are held in the different classes of banks, are shown in the figures below. These figures exclude Government deposits in the Presidency Banks, and, for the Exchange Banks, are limited to deposits in India only :—

	1905 R (lakhs)	1914 R (lakhs)
Presidency Banks	22,26	40,04
Exchange Banks	17,05	30,15
Joint-Stock Banks (above R5 lakhs)	11,99	17,10
TOTAL	51,30	87,29

It appears, therefore, that the amounts deposited in the banks have increased from R51,30 lakhs to R87,29 lakhs, or by 70 per cent.

The proportion per cent of the cash balances to the liabilities on deposits of these three classes of banks dealt with was in 1914 as follows : Presidency Banks 46 per cent, and Indian Joint-Stock Banks with capital and reserve of over 5 lakhs 21 per cent. The proportion per cent in the case of the Exchange Banks doing a considerable portion of their business in India was 28 per cent. It should be noted here that in the case of the Exchange Banks deposits and cash balances in India only have been taken into account.

These statistics do not include deposits in the Post Office Savings Banks, which amounted to R10,98 lakhs at the end of the official year 1913-14 as compared with R9,14 lakhs in the previous year.

It may be noted that during the twenty-five years from 1890 the capital and reserves of the three Presidency Banks taken together have increased from R4,48 lakhs to R7,64 lakhs. Their Government deposits have risen from R3,59 lakhs to R5,62 lakhs and other deposits from R14,76 lakhs to R40,04 lakhs. Their cash balances have also risen from R12,97 lakhs to R20,84 lakhs.

* In the case of Exchange Banks deposits and cash balances in India only have been taken into account in this statement

In addition to the head office the Bank of Bengal has three branches in Calcutta and 21 offices elsewhere together with an agency in Bombay, the Bank of Bombay 13 branches, and the Bank of Madras 17 branches. The capital of the Bank of Bengal has remained unchanged since 1876, and steady additions have been made to the reserve, which now equals the paid-up capital at R2 crores. The abundance of money within the country may be gauged by the fact that the Bank of Bengal's reserve was about 53·7 per cent* of its liabilities on Government deposits in the beginning of September 1915. A consistently steady growth has occurred in the deposits from R8,92 lakhs in 1890 to R24,48 lakhs in 1914. The cash amounted to R11,70 lakhs. A substantial increase has taken place in the total investments from R2,06 lakhs to R6,21 lakhs. The paid-up capital of the Bank of Bombay has remained at one crore of rupees and a steady increase has occurred in the reserve fund, which at present also amounts to a crore. The Government deposits amounted to R1,83 lakhs and other deposits R10,82 lakhs in 1914 as against R83 lakhs and R6,19 lakhs in 1890. The cash increased from R5,73 lakhs to R6,47 lakhs and investments rose from R78 lakhs to R2,01 lakhs. The Bank of Madras raised its paid-up capital to R75 lakhs in 1912 and its reserves to R79 lakhs in 1914. The deposits amounted to R91 lakhs Government, and R7,62 lakhs private. The cash and investments also increased to R2,67 lakhs and R1,34 lakhs respectively. The proportion that the shown net profit for the past year bears to the paid-up capital of the Banks of Bengal and Bombay is 17 per cent, to the capital and reserve combined 8·5 per cent, and to the total working resources 1·1 per cent, as against 14·9 per cent, 7·4 per cent, and 1 per cent, respectively, for the Bank of Madras. The dividends paid by the Banks for 1914 was as follows: Bank of Bengal 16 per cent, Bank of Bombay 14 per cent, and Bank of Madras 12 per cent. The Banks of Bengal and Madras have experienced difficulty in finding suitable employment for their resources, and this presumably accounts, partially at any rate, for the large increase in the investments.

The year opened with a bank rate of 7 per cent in Calcutta, 5 per cent in Bombay, and 6 per cent in Madras. In April 1914 the rates were 6 per cent in Calcutta and Bombay, and 7 per cent in Madras. These rates were gradually lowered, as is usual at that time of the year, and when the war broke out they stood at 3 per cent in Calcutta and Bombay, and 4 per cent in Madras. The rate was subsequently raised, as a measure of protection, to 6 per cent for all these banks. There was some demand for accommodation at the outbreak of war, which, however, subsided during the closing months of the year, but confidence was soon restored and it was unnecessary to raise the rate above that figure.

Exchange
Banks.

Next with regard to the Exchange Banks. There are 11 banks, the Deutsche Asiatische Bank is excluded from the statistics for the year under review. The total paid-up capital and reserves amounted to £36,972,000, or an increase of 65 per cent over the figure ten years ago. The aggregate deposits and cash balances held at the head offices and branches (both in and out of India) are £185,068,000 and £46,289,000, of which the amounts available in India are R30,15 lakhs (£20,098,000) and R8,39 lakhs (£5,596,000), respectively. Compared with the figures a decade ago, the deposits increased by R13,10 lakhs or 77 per cent and the cash balances by R4,61 lakhs or 122 per cent. These banks have been classified in two groups according to the extent of business in India, namely, (1) six of them doing a considerable portion of their business in India and (2) five others being merely agencies of large Banking Corporations doing business all over the East. Their aggregate capital and reserves (both in and out of India) and their deposits and cash balances available in India are noted in the margin.

The following table shows the number of branches and agencies in and out of India of some of the Exchange Banks dealt with in this report, together with the proportion of the shown net profits to the paid-up capital, to the capital and reserves combined, and to the total working resources during the year 1914:—

Names of Banks	When founded	NUMBER OF BRANCHES, AGENCIES, ETC.		PROPORTION OF NET PROFITS TO			Dividends per cent
		In India	Out of India	Paid-up capital £	Capital and Reserves	Total working resources	
Chartered Bank of India, Australia and China.	1853	7	29	29	11·6	1·3	14
Delhi and London Bank	1865	8	..	4·1	3·9	·7	4
Eastern Bank	1909	2	2	6·2	5·6	1·3	5
Hongkong and Shanghai Banking Corporation.	1867	3	30	48·6	15·2	1·3	40
Mercantile Bank of India	1892	7	10	18·1	9·5	1·3	8
National Bank of India	1863	13	13	26·9	12·8	1·4	16
International Banking Corporation .	1901	2	14	10·4	5·2	·9	6
Yokohama Specie Bank	1880	2	26	14·6	8·5	1·1	12

* In the beginning of January 1906 the reserve was about 73 per cent of its liabilities on Government deposits

The net profits of some of the banks were reduced, owing to the large amount being placed in the year to bad and doubtful account to provide for the larger requirements occasioned by the war.

At the end of 1913 India was passing through a banking crisis so far as Indian Joint-Stock Banks Indian Joint-Stock Banks were concerned, and this had the effect of shaking confidence in regard to the less strong of these banks. Under the circumstances many banks considered it prudent to keep larger cash balances in hand in case of any sudden demands. In these tables these banks have been divided into two groups, namely :—(1) those with capital over R5 lakhs and (2) those with capital less than R5 lakhs but more than R1 lakh.

Table No. 65 shows the capital and reserves, the deposits, and the cash balances of those joint-stock banks having each R5 lakhs and over of capital and reserves. There are 17 such banks with an aggregate capital of R2,51 lakhs and reserves of R1,42 lakhs, the total being R3,93 lakhs as against R3,64 lakhs in the previous year. The deposits were, as anticipated, reduced to R17,11 lakhs from R22,59 lakhs and the cash to R3,53 lakhs from R4,00 lakhs in 1913. In the last decade, the capital and reserves, however, rose by 142 per cent, the deposits by 43 per cent, and the cash by 103 per cent.

During the year 1914, 43 banks failed with an aggregate paid-up capital of R1,09,12,000 as against 14 banks with an aggregate paid-up capital of R35,27,000 during the year 1913. Of the 6 banks with an aggregate paid-up capital of R1,76,000 which failed in 1915,* the only one of any importance was the Amritsar National Banking Company which went into liquidation on the 4th July 1915. This bank had a paid-up capital of R1,07,980, and deposits amounting to R1,07,658.

* Altogether 63 banks have failed since the banking crisis began with the failure of the People's Bank of India in the Punjab, which went into liquidation on the 17th November, 1913. The authorised capital of all these banks aggregated R10,13,80,000, the subscribed capital R4,12,58,000, or 40·7 per cent of the authorised capital, and the paid-up capital R1,46,15,000 or 14·4 per cent of the authorised and 35·4 per cent of the subscribed capital

BANKS.*

No. 63.—CAPITAL, RESERVE, DEPOSITS, and CASH BALANCES of the three PRESIDENCY BANKS on 31st December from 1870 to 1914

	Capital	Reserve and Rest	TOTAL	DEPOSITS			CASH BALANCES
				Public	Private	TOTAL	
	₹(1,000)	₹(1,000)	₹(1,000)	₹(1,000)	₹(1,000)	₹(1,000)	₹(1,000)
1870	3,36,25	25,57	3,61,82	5,43,05	6,39,61	11,82,66	9,96,87
1880	3,50,00	55,27	4,05,27	2,91,15	8,49,28	11,40,43	7,41,45
1890	3,50,00	97,54	4,47,54	3,59,25	14,76,35	18,35,60	12,96,75
1900	3,60,00	1,99,61	5,59,61	2,80,53	12,88,27	15,68,80	5,04,49
1905	3,60,00	2,63,37	6,23,37	3,11,91	22,26,37	25,38,28	8,23,01
1906	3,60,00	2,79,89	6,39,89	3,07,85	27,45,08	30,52,93	10,95,07
1907	3,60,00	2,94,93	6,54,83	3,35,78	28,11,26	31,47,04	9,47,51
1908	3,60,00	3,09,22	6,69,22	3,25,79	28,61,53	31,87,32	10,38,72
1909	3,60,00	3,18,22	6,78,22	3,19,76	32,65,03	35,84,79	11,65,56
1910	3,60,00	3,31,03	6,91,03	4,23,63	32,34,38	36,58,01	11,35,12
1911	3,60,00	3,40,39	7,00,39	4,38,30	34,19,99	38,58,29	13,58,20
1912	3,75,00	3,63,61	7,38,61	4,27,01	35,84,47	40,11,48	11,77,38
1913	3,75,00	3,73,07	7,48,07	5,88,66	36,48,50	42,37,16	15,37,75
1914	3,75,00	3,89,17	7,64,17	5,61,52	40,04,08	45,65,60	20,83,92

No. 64.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES of the EXCHANGE BANKS on 31st December from 1870 to 1914

	Number of Banks	CAPITAL AND RESERVE			DEPOSITS		CASH BALANCES AT HEAD OFFICES AND BRANCHES	
		Capital	Reserve and Rest	TOTAL	Out of India	In India	Out of India	In India
		£(1,000)	£(1,000)	£(1,000)	£(1,000)	₹(1,000)	£(1,000)	₹(1,000)
1870	3	2,004	180	2,184	2,688	52,31	2,611	61,13
1880	4	2,532	541	3,073	7,305	3,39,88	2,046	1,80,09
1890	5	6,384	1,699	8,083	30,734	7,53,60	5,810	3,50,43
1900	8	11,803	3,971	15,774	54,263	10,50,35	11,945	2,39,58
1905	10	15,204	7,219	22,423	94,536	17,04,45	21,504	3,78,13
1906	10	15,866	8,421	24,287	104,457	18,08,73	18,436	5,10,59
1907	10	16,671	9,320	25,991	94,778	19,17,01	14,860	5,60,20
1908	10	16,692	9,149	25,841	103,289	19,51,52	16,665	3,78,63
1909	10	18,952	11,211	30,163	116,024	20,27,42	18,121	4,15,86
1910	11	21,734	12,610	34,344	134,166	24,79,17	17,810	4,38,51
1911	12	22,600	13,001	35,601	157,764	28,16,90	22,136	4,56,91
1912	12	23,657	13,980	37,637	172,028	29,53,62	23,082	6,14,82
1913	12	23,640	14,185	37,825	181,138	31,03,54	25,688	5,88,24
1914	11(a)	22,815	14,157	36,972	164,970	30,14,76	40,694	8,39,37

* Compiled from figures supplied by the Banks and local authorities

(a) Excluding the Deutsche-Asiatische Bank for which statistics have not been received

No. 65.—CAPITAL, RESERVE, DEPOSITS, and CASH BALANCES of the PRINCIPAL INDIAN JOINTSTOCK BANKS on 31st December from 1870 to 1914

[Capital and reserve Rs. 5 lakhs over]

	Number of Banks	Capital	Reserve and Rest	TOTAL	Deposits	CASH BALANCES
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	2	9,83	1,82	11,65	13,95	5,07
1880	3	18,00	3,11	21,11	63,37	16,63
1890	5	33,50	17,59	51,09	2,70,78	55,79
1900	9	82,12	45,60	1,27,72	8,07,52	1,19,04
1905	9	84,57	77,82	1,62,39	11,98,92	1,73,50
1906	10	1,33,94	56,36	1,90,30	11,55,49	1,49,51
1907	20	2,29,61	63,27	2,92,88	14,00,29	1,94,39
1908	14	2,39,72	69,11	3,08,83	16,26,09	2,45,10
1909	15	2,66,07	87,97	3,54,04	20,49,10	2,79,14
1910	16	2,75,66	1,00,55	3,76,21	25,65,85	2,80,25
1911	18	2,85,60	1,26,54	4,12,14	25,29,11	3,62,05
1912	18	2,91,64	1,34,58	4,26,22	27,25,98	4,00,11
1913	18	2,31,33	1,32,94	3,64,27	22,59,19	4,00,17
1914	17	2,51,40	1,41,88	3,93,28	17,10,58	3,53,18

No. 66.—PROPORTION per cent of the CASH to the LIABILITIES on DEPOSITS of the several classes of BANKS on 31st December from 1905 to 1914

	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
I. Presidency Banks . . .	32	36	30	33	33	31	35	29	36	46
II. Exchange Banks*										
(1) Banks doing a considerable portion of their business in India . . .	18	28	25	17	20	16	16	20	19	28
(2) Banks which are merely agencies of large Banking corporations doing business all over Asia . .	33	30	44	27	23	21	16	24	17	26
III. Indian Joint Stock Banks (Capital and Reserve over Rs. 5,00,000) . . .	14	13	14	15	14	11	14	15	18	21
IV. Indian Joint Stock Banks (Capital and Reserve between Rs. 5,00,000 and Rs. 1,00,000) . . .	...	..	...	...	...	...	...	...	16	22

* The percentages for the Exchange Banks have been calculated on their deposits and cash balances in India only

BANKS

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No. 67.—NUMBER of BANKS LIQUIDATED with their AUTHORISED, SUBSCRIBED and PAID-UP CAPITAL, and DEPOSITS in each Province in BRITISH INDIA in 1914

	Number of Banks	CAPITAL			Deposits
		Authorised	Subscribed	Paid-up	
		R(1,000)	R(1,000)	R(1,000)	R(1,000)
Punjab	22	3,46,00	68,25	18,82	1,06,85
Bombay	7	3,00,00	1,56,58	77,13	...
United Provinces	8	43,20	11,64	10,98	1,85,39
Madras	2	5,50	5,50	52	...
North-West Frontier Province	1	2,50	1,84	52	10
Delhi	2	12,50	1,66	1,05	4,23
Bangalore (Civil and Military Station)	1	80	14	10	...
TOTAL	43	7,10,50	2,45,61	1,09,12	2,96,57

No. 68.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER), CASH, and INVESTMENTS and DIVIDEND of the BANK OF BENGAL on 31st December from 1880 to 1914

	Capital	Reserve	Government deposits	Other deposits	Cash	Investments	Dividend for year
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	2,00	25	2,02	5,02	4,84	1,53	8½
1885	2,00	43	1,48	3,83	3,12	1,16	9½
1890	2,00	48	2,26	6,66	6,39	2,06	9½
1895	2,00	71	1,84	6,77	4,22	1,32	10
1900	2,00	1,06	1,55	5,82	2,44	1,36	11
1905	2,00	1,43	1,67	12,04	3,97	1,81	12
1906	2,00	1,53	1,60	15,05	5,28	1,49	12
1907	2,00	1,60	1,87	15,73	4,60	2,79	12
1908	2,00	1,65	1,78	15,81	5,07	3,49	13
1909	2,00	1,68	1,49	17,28	6,08	4,11	14
1910	2,00	1,75	1,98	16,09	5,14	3,68	14
1911	2,00	1,80	2,71	16,77	7,29	3,21	14
1912	2,00	1,85	2,34	17,11	6,65	3,10	14
1913	2,00	1,91	3,01	18,25	8,41	3,10	14
1914	2,00	2,00	2,87	21,61	11,70	6,21	16

No. 69.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT and OTHER), CASH, and INVESTMENTS
and DIVIDEND of the BANK OF BOMBAY on 31st December from 1880 to 1914

	Capital	Reserve	Government deposits	Other deposits	Cash	Invest- ments	Dividend for year
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	Per cent
1880	1,00	22	39	2,65	1,60	79	7½
1885	1,00	25	53	2,76	2,18	33	7½
1890	1,00	33	83	6,19	5,73	78	10
1895	1,00	51	76	3,58	2,28	1,05	11
1900	1,00	70	88	4,33	1,29	89	11
1905	1,00	87	93	6,76	2,59	1,58	12
1906	1,00	92	1,01	8,82	3,54	1,77	12
1907	1,00	96	1,12	8,21	3,24	1,64	13
1908	1,00	1,01	95	8,33	3,77	1,49	13
1909	1,00	1,03	1,21	10,35	4,15	1,63	13
1910	1,00	1,05	1,52	10,58	4,36	1,49	14
1911	1,00	1,06	1,08	11,17	4,63	2,08	14
1912	1,00	1,06	1,17	11,29	3,15	2,10	14
1913	1,00	1,06	2,01	10,18	4,78	2,29	14
1914	1,00	1,10	1,83	10,82	6,47	2,01	14½

No. 70.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER), CASH and INVEST-
MENTS, and DIVIDEND of the BANK OF MADRAS on 31st December from 1880 to 1914

	Capital	Reserve	Government deposits	Other deposits	Cash	Invest- ments	Dividend for year
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	Per cent
1880	50	7	49	80	98	...	...
1885	50	9	28	1,09	65	19	7
1890	50	16	49	1,90	83	45	10½
1895	50	18	72	2,76	1,19	45	10
1900	60	24	37	2,73	1,31	67	8
1905	60	33	51	3,46	1,67	71	10
1906	60	34	46	4,07	2,12	81	10
1907	60	39	35	4,16	1,62	84	10
1908	60	43	52	4,47	1,54	84	11
1909	60	47	49	5,00	1,42	79	12
1910	60	51	72	5,67	1,84	85	12
1911	60	54	59	6,25	1,66	1,04	12
1912	75	72	75	7,43	1,96	1,13	12
1913	75	76	87	8,06	2,19	1,18	12
1914	75	79	91	7,62	2,67	1,34	12

POST OFFICE SAVINGS BANKS

[FOR TABLE, SEE PAGE 117]

Until 1882-83 the savings bank business conducted under Government control was carried on in the three cities of Calcutta, Madras, and Bombay by the Presidency Banks, and elsewhere by the Government treasuries. So long as this system was maintained, the business grew but slowly. The highest balances in the district treasuries never exceeded R75 lakhs (in 1884-85), and in the Presidency Banks the highest balances (in 1882-83) amounted only to R2,36 lakhs. In 1886-87 the Savings Banks in the district treasuries were closed. The Presidency savings banks were maintained until 1895-96, though the deposits in them gradually declined in consequence of the preference given to the post office by the public, and now the whole of the savings bank business of Government is a branch of the postal administration. The establishment of savings banks in the post offices was followed by a rapid change. In the first year of their existence the balances were only R27 lakhs, but the public soon indicated their preference for business with the post office. By 1886-87 when the savings banks in the district treasuries were closed, the balances in the post offices amounted to R4 crores. During the succeeding years there was a considerable increase, although the Government took steps to prevent it from being inconveniently rapid. For this purpose in 1889-90 the maximum sum receivable was reduced from R3,000 to R2,000, and in 1894-95 the rate of interest was reduced from $3\frac{3}{4}$ per cent to $3\frac{1}{8}$ per cent in correspondence with the reduction in the rate of interest on Government securities. In 1893-94 the balances amounted to R9 crores : ten years later, in 1902-03, they reached R11 crores. In 1913-14 the balance of deposits, inclusive of interest, amounted to R23 crores, or £15 million, showing an increase of 12 per cent over that of 1912-13. On the 1st April 1914, the maximum amount receivable for deposit was raised from R2,000 to R5,000. The amount of Savings Bank deposits it was expected, would increase by these measures, but owing to heavy withdrawals due to the out-break of war the balance of deposit was R15 crores, or £10 million, a decrease of 35 per cent over 1913-14.

The amount of interest accrued in 1914-15 was nearly R54 lakhs as against R62 lakhs in the previous year. The rate of interest allowed on accounts has been as follows : $3\frac{3}{4}$ per cent from 1867-68 ; $4\frac{1}{8}$ per cent from the 1st January 1880 to the 31st May 1881 ; $3\frac{3}{4}$ per cent until the end of 1893-94 ; $3\frac{1}{8}$ per cent from April 1894 to June 1905. From July 1905 depositors were allowed to deposit money either at call or subject to six months' notice of withdrawal, and the interest on deposits at call was reduced from $3\frac{1}{8}$ per cent to 3 per cent, while interest at the rate of $3\frac{1}{4}$ per cent was given on deposits that were held subject to six months' notice of withdrawal. Since 1st January 1911, the system of deposits subject to six months' notice of withdrawal has been abolished.

The total number of depositors has increased greatly in the last ten years, ending 1913-14, but the average balance per depositor has not increased in the same proportion. In 1904-05 the total number of depositors was 1,058,813 and the average balance per depositor was R126·6 ; while in 1913-14 the number was 1,638,725 and the average balance R141·4, thus showing an increase of 54·8 per cent in the number, but one of 11·7 per cent in the case of the average balance. The total number of active accounts was 1,638,725 at the end of the year 1913-14, and 1,644,074 in 1914-15 showing an increase of 33 per cent only over 1913-14.

It will be seen from the table that the deposits have increased in the last ten years at a rapid rate, although not so fast as in the case of Banks proper. As in the United Kingdom, Government do not maintain any specific reserve against these deposits, these being treated as unfunded debt and used for Capital expenditure.

POST OFFICE SAVINGS BANKS*

No. 71.—NUMBER of DEPOSITORS and AMOUNT of DEPOSITS, from 1882-83 to 1914-15

	NUMBER OF DEPOSITORS			Deposits each year (inclusive of interest)	With- drawals each year	BALANCE OF DEPOSITS [INCLUSIVE OF INTEREST]			INTEREST		
	Euro- pean	Indian	Total			European	Indian	Total	Euro- pean	Indian	Total
	No. (1,000)	No. (1,000)	No. (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)
Quinquen- nial aver- age from 1882-83 to 1886-87 .	32	164	196	3,06,37	2,58,80	95,47	3,33,30	4,33,77	3,31	11,27	14,58
Quinquen- nial aver- age from 1887-88 to 1891-92 .	53	347	400	3,95,34	3,41,27	1,18,71	5,93,61	7,12,32	4,21	20,41	24,62
Quinquen- nial aver- age from 1892-93 to 1896-97 .	66	578	644	4,10,00	3,79,63	1,29,59	8,16,64	9,46,23	4,29	25,71	30,00
1897-98 .	64	666	730	3,49,93	3,85,13	1,06,30	8,22,43	9,28,73	3,25	24,79	28,04
1898-99 .	69	687	756	3,58,48	3,44,41	1,04,17	8,38,63	9,42,80	3,07	24,38	27,45
1899-1900 .	74	712	786	3,75,97	3,54,13	1,05,85	8,58,79	9,64,64	3,14	25,13	28,27
1900-01 .	77	739	816	3,90,65	3,50,97	1,11,23	8,93,10	10,04,33	3,22	25,78	29,00
1901-02 .	80	787	867	4,46,38	3,82,49	1,14,15	9,54,06	10,68,21	3,35	27,26	30,61
1902-03 .	88	834	922	4,67,11	3,93,16	1,11,56	10,30,59	11,42,15	3,42	29,08	32,50
1903-04 .	94	894	988	5,01,26	4,10,05	1,13,88	11,19,49	12,33,37	3,32	31,64	34,96
1904-05 .	99	960	1,059	5,55,23	4,47,89	1,18,83	12,21,87	13,40,70	3,44	34,68	38,12
1905-06 .	102	1,014	1,116	5,50,06	4,91,50	1,17,90	12,81,36	13,99,26	3,35	36,16	39,51
1906-07 .	105	1,085	1,190	5,90,13	5,12,69	1,24,30	13,52,40	14,76,70	3,49	38,03	41,52
1907-08 .	110	1,152	1,262	5,94,83	5,53,39	1,24,36	13,93,78	15,18,14	3,57	39,61	43,18
1908-09 .	116	1,203	1,319	5,66,57	5,61,30	1,22,50	14,00,92	15,23,42	3,50	39,91	43,41
1909-10 .	122	1,257	1,379	6,00,21	5,36,90	1,26,78	14,59,94	15,86,72	3,60	41,17	44,77
1910-11 .	128	1,302	1,430	6,50,43	5,45,27	1,41,81	15,50,67	16,91,88	3,80	42,43	46,23
1911-12 .	132	1,369	1,501	8,78,70	6,80,72	1,49,54	17,40,31	18,89,85	4,05	46,83	50,88
1912-13 .	(a)	(a)	1,567	9,70,57	7,99,28	(a)	(a)	20,61,14	(a)	(a)	56,20
1913-14 .	(a)	(a)	1,639	11,60,37	9,04,76	(a)	(a)	23,16,75	(a)	(a)	61,91
1914-15 .	(a)	(a)	1,644	9,60,62	17,88,11	(a)	(a)	14,89,26	(a)	(a)	53,94

* Compiled from the annual reports on the Post Office of India

NOTE.— The Savings Bank business of the district treasuries was transferred to the Post Office in 1886-87, and that of the Presidency Banks was closed in 1896-97, since which year the Savings Banks have been entirely managed by the Post Office

(a) Beginning with 1912-13 the distinction between European and Indian depositors has been discontinued

CO-OPERATIVE SOCIETIES

[FOR TABLES, SEE PAGES 119 TO 125]

The Co-operative Credit Societies Act, X of 1904, was passed on the 25th March 1904 to "encourage thrift, self-help, and co-operation among agriculturists, artisans, and persons of limited means." In March 1912 this Act was repealed by the Co-operative Societies Act (II of 1912). There are two classes of societies distinguished as non-agricultural and agricultural: a *non-agricultural society* is defined as a society in which not less than four-fifths of the members shall be non-agriculturists, and an *agricultural society* is a society in which not less than four-fifths of the members shall be agriculturists. Each society consists of ten or more members above the age of eighteen years residing in the same town or village or in the same group of villages, or belonging to the same tribe, class, caste, or occupation.

The following table compares the position of registered societies in 1913-14 and in the four preceding years in all the provinces in British India except the North-West Frontier Province and Baluchistan; in the former the movement has as yet made little progress, while in the case of the latter it has not yet been thought expedient to apply the Act:—

	1909-10	1910-11	1911-12	1912-13	1913-14
Number of Societies—					
Central	31	59	120	244	315
Agricultural	3,106	4,894	7,562	10,966	13,882
Non-agricultural	291	368	495	582	684
TOTAL	3,428	5,321	8,177	11,792	14,881
Number of Members	224,397	305,058	403,318	543,388	695,998
Capital—	R	R	R	R	R
Loans	64,87,315	1,12,81,153	1,98,87,310	3,24,08,064	4,77,32,918
Share capital	21,49,644	31,59,595	50,58,037	79,05,935	1,10,47,259
Deposits by members	24,93,015	41,83,979	65,07,698	91,26,809	1,15,09,300
State aid	7,20,433	7,28,455	9,34,663	9,43,308	9,41,185
Reserve	3,30,620	5,51,320	9,92,454	15,55,622	33,01,063
TOTAL	1,21,81,027	1,99,04,502	3,33,80,162	5,19,39,738	7,45,31,725
Disbursements—					
Deposits repaid to members	10,29,115	20,45,671	40,39,974	92,40,603	1,03,12,916
Loans repaid	28,48,465	41,08,588	96,36,223	1,61,10,337	2,55,36,387
„ issued	1,03,89,114	1,69,72,824	2,58,92,879	4,14,87,282	5,04,17,284
Interest paid on loans and deposits	4,59,889	7,82,508	13,10,193	21,92,458	33,12,026
Dividend and bonus paid	63,325	1,14,182	1,41,701	2,02,113	2,61,677
Establishments and contingencies	1,10,440	1,58,135	2,60,652	4,25,379	6,43,755
Other items	9,05,553	14,15,086	13,73,783	26,83,324	47,71,781
TOTAL	1,58,05,901	2,55,96,994	4,26,55,405	7,23,41,496	9,52,55,826

Mysore and Baroda are the only Native States in which Co-operative Societies exist; the figures for those two states are shown in the tables separately from the statistics for British provinces.

It appears from the provincial reports on the working of co-operative societies that the progress hitherto made in the movement has been exceedingly encouraging. The following is an extract from the Resolution of the Government of India, dated the 17th June, 1914, in this connection.

“The remarkable progress which has been made during the first ten years could not have been foreseen by the most sanguine believer in co-operation. From small beginnings the movement, fostered by the resourceful guidance of Registrars and assisted by a body of non-official workers, has grown rapidly until it now represents an influence vitally affecting a large section of the people. The development which has taken place is all the more striking when it is remembered that excessive State aid has been avoided, and that the aim kept steadily in view has been, not the rapid multiplication of societies, but the restriction of the movement within safe bounds. The policy of restricting State aid within narrow limits has been fully vindicated and has led to an increase of self-reliance and independence, while the caution with which Government has stimulated development has resulted in a natural and healthy growth. The future is full of promise, and although under the influence of federation, and with increased unofficial aid and supervision more rapid progress may be expected, the caution and restraint shown in the past should continue.”

CO-OPERATIVE SOCIETIES*

No. 72.—NUMBER of SOCIETIES at work in BRITISH INDIA and in the STATES of MYSORE and BARODA, and their CAPITAL at the end of each year from 1905-06 to 1913-14

	British India					Native States (a)			
	Societies at work	Capital	INCREASE (+) OR DECREASE (—) CAPITAL		Societies at work	Capital	INCREASE (+) OR INCREASE (—) CAPITAL		
			Amount	Percentage			Amount	Percentage	
		₹	₹	₹		₹	₹	₹	
1905-06	283	4,73,219	—	—	..	..	..	..	
1906-07 (b)	846	21,31,258	+ 16,58,039	+ 250·4	..	..	..	..	
1907-08	1,857	44,14,086	+ 22,75,766	+ 106·8	..	..	..	..	
1908-09	1,963	79,33,218	+ 35,19,132	+ 79·7	45	1,31,893	—	—	
1909-10	3,428	1,21,81,027	+ 42,47,809	+ 53·5	70	2,16,655	+ 84,762	+ 64·3	
1910-11	5,321	1,99,04,562	+ 77,23,475	+ 63·4	111	3,63,631	+ 1,46,976	+ 67·8	
1911-12	8,177	3,33,80,162	+ 1,34,75,660	+ 67·7	208	6,52,216	+ 2,88,585	+ 79·4	
1912-13	11,792	5,19,39,738	+ 1,85,59,576	+ 55·6	532	14,94,523	+ 8,42,307	+ 129·1	
1913-14	14,881	7,45,31,725	+ 2,25,91,987	+ 48·5	792	26,38,859	+ 11,44,336	+ 76·5	

(a) Includes Baroda from 1912-13

(b) Fifteen months ending the 30th June, 1907

No. 73.—NUMBER of SOCIETIES and their CAPITAL in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of each year from 1906-07 to 1913-14

Province	Number of Societies							
	1906-07 (a)	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14
Burma	40	81	174	275	479	731	1,155	1,359
Assam (b)	60	135	231	366	543	142	188	249
Bengal (b)	178	350	395	511	715	943	1,119	1,667
Bihar and Orissa	..	..	..	..	..	538	693	819
United Provinces	170	187	369	789	1,258	1,946	2,530	2,800
Ajmer	8	8	8	25	59	161	281	357
Punjab	177	253	316	706	1,003	1,769	2,845	3,323
Bombay	69	145	175	209	256	368	526	715
Central Provinces and Berar	70	80	100	152	300	585	1,449	2,213
Madras	63	101	180	377	596	972	1,078	1,338
Coorg	11	12	15	18	22	22	28	31
TOTAL BRITISH INDIA	846	1,357	1,963	3,428	5,321	8,177	11,792	14,881
Mysore	..	..	45	70	111	208	843	530
Baroda	..	..	..	..	..	..	189	262
TOTAL NATIVE STATES	..	..	45	70	111	208	532	792
GRAND TOTAL	846	1,357	2,008	3,498	5,432	8,385	12,324	15,673

	Capital (in rupees)							
	1906-07 (a)	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14
Burma	1,26,171	1,69,767	4,74,487	7,20,048	20,43,509	35,27,640	51,09,260	64,87,068
Assam (b)	73,905	2,89,486	5,41,484	8,92,095	14,05,582	4,88,417	5,52,677	6,81,672
Bengal (b)	1,00,037	2,17,198	3,59,753	6,90,754	10,67,727	26,02,978	45,81,064	89,21,059
Bihar and Orissa	..	..	..	..	..	8,86,829	13,34,348	22,87,940
United Provinces	8,18,619	19,16,421	30,87,647	34,77,363	46,89,897	68,16,239	89,06,522	1,13,02,617
Ajmer	362	406	674	15,982	1,11,740	4,22,271	9,80,765	14,85,835
Punjab	2,63,975	5,12,921	8,32,125	18,84,241	37,40,964	69,90,756	1,23,88,407	1,80,44,399
Bombay	2,97,070	3,63,026	5,74,356	8,17,206	13,26,874	29,99,616	49,22,444	65,68,794
Central Provinces and Berar	65,889	1,57,660	2,07,128	3,04,875	5,21,019	10,57,231	34,98,595	64,33,668
Madras	3,66,132	7,73,915	18,23,433	33,28,553	49,34,779	75,12,058	95,81,471	1,22,16,280
Coorg	19,093	26,224	32,131	49,905	62,411	76,427	89,185	1,02,393
TOTAL BRITISH INDIA	21,31,258	44,14,086 †	79,33,218	1,21,81,027	1,99,04,562	3,33,80,162	5,19,39,738	7,45,31,725
Mysore	..	..	1,31,893	2,16,655	3,63,631	6,52,216	11,84,568	20,58,084
Baroda	..	..	..	..	..	..	3,09,955	5,80,775
TOTAL NATIVE STATES	..	..	1,31,893	2,16,655	3,63,631	6,52,216	14,94,523	26,38,859
GRAND TOTAL	21,31,258	44,14,086	80,65,111	1,23,97,682	2,02,68,193	3,40,32,378	5,84,34,261	7,71,70,584

* Compiled from the annual statements showing the progress of Co-operative Societies in India issued by the Government of India
† Revised figure. Defective in the details

(a) Fifteen months ending the 30th June 1907

(b) The figures from 1911-12 relate to the provinces of Assam and Bengal as constituted on the 1st April 1912

CO-OPERATIVE SOCIETIES

No. 74.—NUMBER, DESCRIPTION, CAPITAL, and MEMBERSHIP of SOCIETIES

Burma								
Type of Societies	Number	Capital						Number of Members
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
		R	R	R	R	R	R	
Central Societies—								
Banks and Banking Unions.	6	22,68,929	2,58,495	53,214	..	29,528	26,10,166	2,748
Unions	90							
Agricultural Societies—								
Limited	70	20,58,886	5,76,827	51,532	2,93,725	2,81,824	32,62,794	29,889
Unlimited	1,144							
Non-Agricultural Societies—								
Limited	49	1,87,588	3,07,724	55,465	..	63,331	6,14,108	3,414
Unlimited	..							
Total of all Societies .	1,359	45,15,403	11,43,046	1,60,211	2,93,725	3,74,683	64,87,068	36,051

Assam								
Type of Societies	Number	Capital						Number of Members
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
		R	R	R	R	R	R	
Central Societies—								
Banks and Banking Unions.	6	1,19,183	25,078	19,939	280	5,449	1,69,929	421
Unions	3							
Agricultural Societies—								
Limited	..	1,35,578	210	79,689	35,225	40,091	2,90,793	11,536
Unlimited	224							
Non-Agricultural Societies—								
Limited	14	64,696	57,762	82,129	3,500	12,863	2,20,950	1,672
Unlimited	2							
Total of all Societies .	249	3,19,457	83,050	1,81,757	[39,005	58,403	6,81,672	13,629

Bengal								
Type of Societies	Number	Capital						Number of Members
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
		R	R	R	R	R	R	
Central Societies—								
Banks and Banking Unions.	33	23,75,121	3,86,816	4,44,450	9,800	35,658	32,51,845	4,729
Unions	7							
Agricultural Societies—								
Limited	..	34,15,428	57,564	4,91,352	1,14,274	3,31,471	44,10,089	71,282
Unlimited	1,547							
Non-Agricultural Societies—								
Limited	75	3,11,229	5,80,763	3,10,982	3,329	52,762	12,59,125	14,352
Unlimited	5							
Total of all Societies .	1,667	61,01,778	10,25,143	12,46,784	1,27,463	4,19,891	89,21,059	90,363

CO-OPERATIVE SOCIETIES

at work in each PROVINCE and in the STATES of MYSORE and BARODA at the end of the year 1913-14

Bihar and Orissa								
Number	Capital						Number of Members	Type of Societies
	Loans	Share capital	Deposits by members	State aid	Reserve	Total		
12	R	R	R	R	R	R	1,142	Central Societies—
..	4,38,822	1,14,983	2,34,407	..	14,863	8,02,575		{ Banks and Banking Unions Unions
766	10,78,253	24,235	1,50,133	8,943	88,191	13,44,755		Agricultural Societies— { Limited Unlimited
28	43,378	66,748	23,311	..	7,173	1,40,610	12,377	Non-Agricultural Societies—
13								{ Limited Unlimited
819	15,54,958	2,05,966	4,07,851	8,943	1,10,227	22,87,940	50,789	Total of all Societies

United Provinces									
Number	Capital						Number of Members	Type of Societies	
	Loans	Share capital	Deposits by members	State aid	Reserve	Total			
55	R	R	R	R	R	R	12,959	Central Societies—	
..	41,43,902	6,30,631	6,63,431	52,487	3,11,477	58,01,928		{ Banks and Banking Unions Unions	
2	42,05,482	5,15,893	98,261	9,920	2,36,688	50,66,244		Agricultural Societies— { Limited Unlimited	
2,558	2,97,099	68,525	47,269	2,700	18,852	4,34,445	5,755	Non-Agricultural Societies—	
17								{ Limited Unlimited	
163	2,900	86,46,483	12,15,049	8,08,961	65,107	5,67,017	1,13,02,617	118,605	Total of all Societies

Ajmer								
Number	Capital						Number of Members	Type of Societies
	Loans	Share capital	Deposits by members	State aid	Reserve	Total		
5	R	R	R	R	R	R	775	Central Societies—
..	1,80,995	1,22,275	4,08,014	31,667	7,373	7,50,324		{ Banks and Banking Unions Unions
352	5,80,726	1,23,039	79	31,667	..	7,35,511		Agricultural Societies— { Limited Unlimited
..	..	..	..	..	..	..	..	Non-Agricultural Societies—
..								{ Limited Unlimited
357	7,61,721	2,45,314	4,08,093	63,334	7,373	14,85,835	11,162	Total of all Societies

CO-OPERATIVE SOCIETIES

No. 74.—NUMBER, DESCRIPTION, CAPITAL, and MEMBERSHIP of SOCIETIES at work

Punjab									
Type of Societies	Number	Capital						Number of Members	
		Loans	Share capital	Deposits by members	State aid	Reserve	Total		
Central Societies—		R	R	R	R	R	R		
Banks and Banking Unions	38	}	23,31,631	6,19,476	11,69,369	..	33,358	41,53,834	2,379
Unions	..								
Agricultural Societies—									
Limited	..	}	71,72,974	31,64,333	17,45,115	59,575	8,95,271	1,30,37,268	155,250
Unlimited	3,261								
Non-Agricultural Societies—									
Limited	16	}	3,17,388	1,74,418	3,37,940	4,000	19,551	8,53,297	3,263
Unlimited	18								
Total of all Societies	3,333		98,21,993	39,58,227	32,52,424	63,575	9,48,180	1,80,44,399	160,892

Bombay									
Type of Societies	Number	Capital						Number of Members	
		Loans	Share capital	Deposits by members	State aid	Reserve	Total		
Central Societies—		R	R	R	R	R	R		
Banks and Banking Unions	4	}	5,92,043	4,08,221	7,87,041	942	6,239	17,94,486	1,682
Unions	2								
Agricultural Societies—									
Limited	16	}	18,43,720	16,376	6,41,869	2,04,156	1,44,967	28,51,088	40,470
Unlimited	563								
Non-Agricultural Societies—									
Limited	61	}	4,17,698	7,19,025	6,79,837	45,312	67,348	19,23,220	26,525
Unlimited	64								
Total of all Societies	715		28,53,461	11,37,622	21,08,747	2,50,410	2,18,554	85,68,794	68,677

Central Provinces and Berar									
Type of Societies	Number	Capital						Number of Members	
		Loans	Share capital	Deposits by members	State aid	Reserve	Total		
Central Societies—		R	R	R	R	R	R		
Banks and Banking Unions	29	}	23,84,894	7,94,355	5,42,505	..	40,263	37,62,617	6,131
Unions	9								
Agricultural Societies—									
Limited	4	}	24,09,721	6,420	81,965	225	77,145	25,75,476	34,313
Unlimited	2,083								
Non-Agricultural Societies—									
Limited	6	}	51,232	14,447	19,812	..	10,884	96,175	1,778
Unlimited	82								
Total of all Societies	2,213		48,45,847	8,15,222	6,44,082	225	1,28,292	64,33,668	42,222

CO-OPERATIVE SOCIETIES

in each PROVINCE and in the STATES of MYSORE and BARODA at the end of the year 1913-14—continued

Madras								Type of Societies
Number	Capital						Number of Members	
	Loans	Share capital	Deposits by members	State aid	Reserve	Total		
	R	R	R	R	R	R		
8 8	30,51,352	3,96,865	16,49,354	..	74,028	51,71,599	1,173	Central Societies— { Banks and Banking Unions Unions
18 1,238	46,80,501	3,71,781	2,10,914	25,385	2,89,316	55,77,897	77,902	Agricultural Societies -- { Limited Unlimited
49 17	5,58,078	4,06,417	4,12,586	..	89,703	14,66,784	21,694	Non-Agricultural Societies— { Limited Unlimited
1,338	82,89,931	11,75,063	22,72,854	25,385	4,53,047	1,22,16,280	100,769	Total of all Societies

Coorg								Type of Societies
Number	Capital						Number of Members	
	Loans	Share capital	Deposits by members	State aid	Reserve	Total		
	R	R	R	R	R	R		
.. ..	..	..	..	..	..	..	..	Central Societies— { Banks and Banking Unions Unions
22 9	21,891	43,557	17,536	4,013	15,396	1,02,393	2,839	Agricultural Societies— { Limited Unlimited
.. ..	..	..	..	..	..	..	..	Non-Agricultural Societies— { Limited Unlimited
31	21,891	43,557	17,536	4,013	15,396	1,02,393	2,839	Total of all Societies

Total, British India								Type of Societies
Number	Capital						Number of Members	
	Loans	Share capital	Deposits by members	State aid	Reserve	Total		
	R	R	R	R	R	R		
196 119	1,78,86,372	37,57,195	59,71,724	95,176	5,58,236	2,82,68,708	34,139	Central Societies— { Banks and Banking Unions Unions
132 13,750	2,75,98,160	49,00,235	35,68,445	7,87,108	24,00,360	3,92,54,308	571,029	Agricultural Societies— { Limited Unlimited
315 369	22,48,386	23,89,829	19,69,131	58,901	3,42,467	70,08,714	90,830	Non-Agricultural Societies— { Limited Unlimited
14,881	4,77,32,918	1,10,47,259	1,15,09,300	9,41,185	33,01,063	7,45,31,725	695,998	Total of all Societies

CO-OPERATIVE SOCIETIES

No. 74.—NUMBER, DESCRIPTION, CAPITAL, and MEMBERSHIP of SOCIETIES at work

Type of Societies	Mysore State							Number of Members
	Number	Capital						
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
Central Societies—		R	R	R	R	R	R	
Banks and Banking Unions	2	1,81,975	64,993	93,657	..	2,111	3,42,736	395
Unions	9							
Agricultural Societies—								
Limited	37	2,64,579	3,91,026	16,596	878	11,638	6,84,717	21,875
Unlimited	373							
Non-Agricultural Societies—								
Limited	87	91,857	7,21,199	1,72,695	2,339	42,491	10,30,631	18,209
Unlimited	22							
Total of all Societies	530	5,38,411	11,77,218	2,82,948	3,267	56,240	20,58,084	40,479

Type of Societies	Baroda State							Number of Members
	Number	Capital						
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
Central Societies—		R	R	R	R	R	R	
Banks and Banking Unions	2	53,093	28,060	12,005	7,200	443	1,00,806	176
Unions	1							
Agricultural Societies—								
Limited	..	1,24,618	40,668	30,573	1,84,568	43,220	4,23,647	6,918
Unlimited	246							
Non-Agricultural Societies—								
Limited	13	14,877	5,877	24,031	10,700	837	56,322	655
Unlimited	..							
Total of all Societies	262	1,92,593	74,605	66,609	2,02,468	44,500	5,80,775	7,749

Type of Societies	Total, Native States							Number of Members
	Number	Capital						
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
Central Societies—		R	R	R	R	R	R	
Banks and Banking Unions	4	2,35,073	93,053	1,05,662	7,200	2,554	4,43,542	571
Unions	10							
Agricultural Societies—								
Limited	37	3,39,197	4,31,694	47,169	1,85,446	54,858	11,08,364	23,793
Unlimited	619							
Non-Agricultural Societies—								
Limited	100	1,06,734	7,27,076	1,96,726	13,089	43,328	10,86,953	18,864
Unlimited	22							
Total of all Societies	792	7,31,004	12,51,823	3,49,557	2,05,735	1,00,740	26,38,859	43,223

CO-OPERATIVE SOCIETIES

in each PROVINCE and in the STATES of MYSORE and BARODA at the end of the year 1913-14—concluded

Type of Societies	Total, India							Number of Members
	Number	Capital						
		Loans	Share capital	Deposits by members	State aid	Reserve	Total	
		R	R	R	R	R	R	
Central Societies—								
Banks and Banking Unions	200	1,81,21,445	38,50,248	60,77,386	1,02,376	5,60,790	2,87,12,245	34,710
Unions	129							
Agricultural Societies—								
Limited	169	2,79,87,357	53,31,929	36,15,614	9,72,554	24,55,218	4,03,62,672	599,822
Unlimited	14,369							
Non-Agricultural Societies—								
Limited	415	23,55,120	31,16,905	21,65,857	71,990	3,85,795	80,95,667	109,694
Unlimited	391							
Total of all Societies	15,673	4,34,63,922	1,22,99,082	1,18,58,857	11,46,920	34,01,803	7,71,70,784	744,226

LIFE ASSURANCE*

No. 75.—AMOUNT of INCOME and OUTGO of INDIAN LIFE ASSURANCE COMPANIES for the years 1913-14 and 1914-15 ending not later than 30th June

	1913-14	1914-15
	R	R
INCOME		
Life Assurance premiums	1,17,37,249	1,09,91,885
Consideration for annuities granted	9,981	1,06,467
Net Interest, dividends and rents	23,21,600	26,09,228
Other receipts	1,81,308	3,40,452
TOTAL .	1,42,50,138	1,43,48,032
OUTGO		
Claims by death	49,09,480	37,72,015
Claims by maturity	13,21,629	13,07,571
Surrenders	2,04,286	2,55,856
Annuities and pensions	1,20,508	1,08,251
Bonus in cash and in reduction of premiums	41,002	1,04,184
Dividends(a)	70,260	54,600
Expenses	28,04,368	24,48,182
Depreciation, transfer to investment reserve fund, etc.	1,85,134	2,59,356
Increase to Life Assurance Funds	45,93,471	60,38,017
TOTAL .	1,42,50,138	1,43,48,032

No. 76.—AMOUNT of LIFE ASSURANCE FUNDS, PAID-UP CAPITAL and TOTAL REALISABLE ASSETS of INDIAN LIFE ASSURANCE COMPANIES for the years 1913-14 and 1914-15 ending not later than 30th June

	1913-14	1914-15
	R	R
Life Assurance Funds	5,84,13,849	6,62,90,472
Paid-up capital (about)	37,50,000	35,69,772
TOTAL .	6,21,63,849	6,98,60,244
TOTAL REALISABLE ASSETS		
Mortgages on property in India	13,33,241	19,86,975
Loans on Companies' policies within their surrender values	36,98,556	47,15,027
„ personal security, etc.	5,14,149	2,87,843
3½ per cent Government Promissory Notes (at approximate cost price)	3,69,00,000	4,19,88,845
3 per cent „ „ „ „ „	32,00,000	52,54,561
Indian Municipal Port Trust and Improvement Trust debentures	1,08,82,098	1,25,20,018
Indian Railway shares	82,488	2,35,138
House property	36,50,788	41,66,965
Other Indian investments	10,84,967	10,59,940
Colonial Stock	1,00,000	1,00,000
Agents, balances, outstanding premiums, and outstanding interests	21,14,847	20,04,245
Accrued interest	6,26,364	7,07,367
Deposits, cash, stamps, etc.	16,55,929	15,38,418
Stationery, furniture, etc.	2,39,274	2,13,563
Sundry debtors and other miscellaneous assets	1,96,243	6,12,708
TOTAL .	6,62,78,944	7,73,51,611

* Compiled from statistics furnished by the Actuary to the Government of India
(a) Excludes the dividends of Life Assurance Companies transacting also other classes of business

LIFE ASSURANCE (128)

No. 77.—*AMOUNT of NEW SUMS ASSURED under each class of POLICY and of TOTAL SUM ASSURED remaining in force at the close of the years 1913-14 and 1914-15 ending not later than 30th June*

	1913-14	1914-15
	R	R
NEW SUMS ASSURED UNDER —		
Whole Life Policies	40,06,403	24,62,360
Limited Payment Policies	22,53,950	18,23,100
Endowment Assurance Policies	2,45,73,080	1,73,40,204
Children's Endowments and other classes	11,66,519	8,08,901
TOTAL	3,19,99,952	2,24,34,565
Total sum assured in force at the end of the period (plus bonus additions)	22,44,10,860	22,82,57,473

Part II

Principal Heads of Revenue, Land Revenue, Opium,
Salt, Stamps, Excise, etc.

LAND REVENUE

[FOR TABLES, SEE PAGES 132 AND 133]

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents over a quarter of the total revenue of India, is made up on the average of the last five years, chiefly of receipts under the heads stated in the margin. Receipts from the

Ordinary land revenue	about 90 per cent	sale of proprietary right, waste lands, etc., and
Assessment of alienated lands less quit-rents ..	3 per cent	recovery of survey and settlement charges amounted
Capitation tax	3 per cent	to 1 per cent. Land revenue due to irrigation
Fisheries and miscellaneous revenue	3 per cent	amounts to over R2 crores and represents 7 per cent

of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to R30½ crores, of which about R6½ crores are contributed by Madras, R6½ crores by the United Provinces, R4½ crores by Bombay, R3 crores by the Punjab, R2¾ crores by Bengal and Burma, each, R1¾ crores by the Central Provinces and Berar, R1½ crores by Bihar and Orissa, R1¼ crore by Assam and about R¼ crore by North-West Frontier Province. The permanent settlement system obtains over the greater part of Bengal and Bihar, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts. The falling-off of R49.6 lakhs in 1910-11 is attributable mainly to remissions and suspensions: the United and the Central Provinces were jointly responsible for some R30 lakhs of the stated decrease; Burma accounted for R13.6 lakhs; and the Punjab for R8.6 lakhs. Madras, on the other hand, showed an increase of R11.4 lakhs. The falling-off of R29.2 lakhs in 1911-12 is also attributable to suspensions and remissions. Owing to the absence of timely rain in the northern districts the remissions and suspensions were largest (R47.1 lakhs) in the Bombay Presidency, the United Provinces coming next with R14 lakhs. On the other hand, Burma showed an increase of R16.6 lakhs, Madras R9.1 lakhs, the Central Provinces and Berar R4 lakhs, and the Punjab R3.1 lakhs. In 1912-13 land revenue rose by a crore of rupees. The largest increase took place in the Punjab (R37.5 lakhs), owing to higher receipts from the sale of proprietary rights in the canal colonies* and the revision of assessments in the Chenab colony. Important increases also took place in Burma (R24.5 lakhs), owing to good agricultural conditions of the year, and in Madras (R18.3 lakhs) owing to certain arrear collections. In 1913-14 there was an increase of R41.7 lakhs over the preceding year, but in 1914-15 there was a decrease of 28 lakhs.

About 97 per cent of the receipts from assessment of alienated lands less quit-rents, is contributed by the Bombay Presidency, where a large revenue is derived from assessment on *inam* lands. The Punjab contributes about 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of the capitation tax is derived from Burma (97 per cent), the remaining 3 per cent being contributed mainly by Assam.

Burma is responsible for nearly two-thirds of the fisheries and miscellaneous revenue. The Punjab and the United Provinces contribute from R8 lakhs to R7 lakhs each; Bihar and Orissa, the North-West Frontier Province, Bengal, Bombay, Madras, the Central Provinces and Berar and Assam, follow with shares varying from R1½ lakhs to R4 lakhs each.

Land revenue due to irrigation is derived chiefly from Bombay, the United Provinces, Madras, and the Punjab. In the last five years this item of revenue has increased from R177 lakhs to R250 lakhs or by 42 per cent, but a decrease of 1 per cent in the year under review (1914-15) over 1913-14.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents nearly 5 per cent of the total expenditure. The detailed items on the five years' average

Charges of district administration	44 per cent	are stated in the margin. The expenditure on
District charges	24 per cent	district administration is the highest in Madras,
Survey and settlements	12 per cent	which is answerable for about 20 per cent. The
Allowances to district and village officers ..	12 per cent	United Provinces comes next with a share of 18 per
Commissions on collections	5 per cent	cent, Bombay accounts for 16 per cent, Bengal for
Management of Government estates and grazing		11 per cent, Burma for 10 per cent, the Punjab
lands	2 per cent	for 9 per cent, Bihar and Orissa for 7 per cent,

Assam and the Central Provinces and Berar for

5 per cent each and North-West Frontier Province about 2 per cent.

Bengal leads with a share of 26 per cent of the expenditure on survey and settlements, Madras accounts for 19 per cent, Bihar and Orissa for 17 per cent, and the Punjab for 14 per cent, Assam 11 per cent, Burma accounts for 9 per cent, and the Central Provinces and Berar about 8 per cent only.

The United Provinces accounts for 27 per cent of the expenditure under district charges. Bombay and Madras come next with 19 per cent each; the Punjab and Burma 11 per cent each, and the Central Provinces 8 per cent.

Nearly the whole (97 per cent) of the charges on account of commissions on collection is incurred in Burma and Assam.

Madras is answerable for 65 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 21 per cent, and the Central Provinces 15 per cent.

LAND REVENUE*

No. 1.—LAND REVENUE RECEIPTS in each PROVINCE in each official year, 1910-11 to 1914-15

		Ordinary Land Revenue	Assess- ment of alienated lands, , less quit- rents	Capita- tion tax	Sale of proprie- tary right, waste lands, etc.	Fisheries and miscel- laneous revenue (d)	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
		R	R	R	R	R	R	R	R	R
India, General (a)	1910-11	14,97,716	..	1,403	2,314	1,93,367	..	16,99,800	..	16,99,800
	1911-12	14,25,438	..	1,789	13,110	2,22,227	..	16,62,564	..	16,62,564
	1912-13	16,90,769	..	2,149	9,197	2,45,618	..	19,47,733	..	19,47,733
	1913-14	18,34,232	..	1,492	27,491	2,56,620	..	21,19,835	..	21,19,835
	1914-15	18,05,035	..	1,233	13,085	2,43,136	..	20,62,489	..	20,62,489
Bengal (b)	1910-11	2,88,79,644	64,446	4,427	51,773	2,53,852	11,15,389	3,03,69,531	..	3,03,69,531
	1911-12	2,87,99,233	64,214	3,028	36,812	2,23,463	6,93,111	2,98,19,861	..	2,98,19,861
	1912-13	2,70,42,332	69,616	15,684	43,352	1,69,797	6,46,375	2,79,87,153	..	2,79,87,153
	1913-14	2,68,06,011	67,530	20,034	33,313	1,84,737	9,16,912	2,80,28,537	..	2,80,28,537
	1914-15	2,66,34,466	68,007	22,917	36,438	1,94,423	13,10,822	2,82,67,073	..	2,82,67,073
Madras	1910-11	6,56,09,641	..	..	1,88,651	3,24,278	..	6,61,22,570	98,46,177	5,62,76,313
	1911-12	6,65,27,824	..	..	1,80,424	3,11,649	..	6,70,19,897	1,04,86,911	5,65,32,986
	1912-13	6,83,62,203	..	..	1,53,957	2,97,615	..	6,88,13,775	1,07,19,915	5,80,93,860
	1913-14	6,75,29,705	..	..	1,62,233	2,60,548	..	6,79,52,486	1,06,43,538	5,73,08,948
	1914-15	6,71,93,864	..	..	2,40,308	3,01,735	..	6,77,35,907	1,02,47,570	5,74,88,337
Bombay	1910-11	4,43,95,772	95,94,302	..	..	2,26,029	..	5,42,16,103	25,25,275	5,16,90,828
	1911-12	3,96,78,903	95,64,777	..	..	1,62,169	..	4,94,05,849	20,56,288	4,73,49,561
	1912-13	3,99,25,809	95,87,018	..	..	1,90,315	..	4,97,03,142	23,11,216	4,73,91,926
	1913-14	4,87,08,987	95,13,356	..	..	1,89,951	..	5,84,72,294	24,72,179	5,60,00,115
	1914-15	4,39,59,920	93,96,282	..	..	2,96,216	..	5,36,52,418	25,01,804	5,11,50,614
United Provinces	1910-11	6,67,73,841	..	..	1,202	7,21,221	..	6,74,96,264	16,73,125	6,58,23,139
	1911-12	6,53,75,297	..	..	6,945	7,13,950	..	6,60,96,192	16,96,429	6,43,99,763
	1912-13	6,64,13,295	..	..	13,425	6,74,217	..	6,71,00,937	17,19,668	6,53,81,269
	1913-14	6,01,77,291	..	..	10,521	6,43,114	..	6,08,30,926	17,52,532	5,90,78,394
	1914-15	6,33,54,063	..	..	14,989	6,41,937	..	6,40,10,989	18,22,754	6,21,88,235
Bihar & Orissa	1912-13	1,49,21,546	6,398	..	6,641	1,45,986	6,58,516	1,57,39,087	..	1,57,29,087
	1913-14	1,51,06,834	7,247	341	9,087	1,45,214	10,70,476	1,63,99,199	..	1,63,99,199
	1914-15	1,49,94,020	7,279	92	3,254	1,38,350	4,79,357	1,56,22,352	..	1,56,22,352
Punjab	1910-11	2,75,18,728	2,18,846	..	12,22,192	8,20,866	..	2,97,80,632	34,61,680	2,63,18,952
	1911-12	2,78,29,787	1,80,120	..	59,93,689	7,87,190	..	3,47,90,786	58,24,503	2,89,66,283
	1912-13	3,15,78,654	1,52,637	..	49,13,315	7,75,894	..	3,74,20,500	80,74,043	2,93,46,457
	1913-14	3,31,23,739	1,58,231	..	29,19,412	8,42,176	..	3,70,43,558	1,00,99,927	2,69,43,631
	1914-15	3,36,94,763	1,72,890	..	38,39,502	9,23,497	..	3,86,30,652	1,01,74,563	2,84,56,089
Burma	1910-11	2,45,04,860	..	98,64,964	..	62,48,959	..	4,06,18,783	1,17,395	4,05,01,388
	1911-12	2,61,60,935	..	92,92,367	1,764	64,18,445	..	4,18,73,511	1,38,253	4,17,35,258
	1912-13	2,86,15,687	..	94,62,275	404	72,63,783	..	4,53,42,149	1,82,602	4,51,59,547
	1913-14	2,90,55,958	..	97,03,722	2,052	72,64,269	..	4,65,26,001	2,18,624	4,63,07,377
	1914-15	2,80,85,823	..	94,94,297	10	72,16,580	10,445	4,48,07,155	1,99,748	4,46,07,407
Central Provinces and Berar	1910-11	1,79,69,633	..	..	14,606	1,46,889	..	1,81,31,128	..	1,81,31,128
	1911-12	1,83,68,827	..	..	46,133	1,72,900	..	1,85,87,860	4,123	1,85,83,737
	1912-13	1,80,03,686	..	..	6,726	2,84,341	..	1,82,94,753	4,824	1,82,89,929
	1913-14	1,82,25,585	..	..	16,465	4,80,147	..	1,87,22,197	4,968	1,87,17,229
	1914-15	1,84,02,350	..	..	7,094	4,16,454	..	1,88,25,898	5,068	1,88,20,830
Assam (c)	1910-11	1,94,55,933	9,146	2,73,510	20,650	4,25,231	34,448	2,02,18,918	..	2,02,18,918
	1911-12	1,95,39,850	8,690	2,92,966	11,217	4,59,634	24,713	2,03,37,070	..	2,03,37,070
	1912-13	71,50,087	..	2,69,690	13,920	3,56,591	..	77,90,288	..	77,90,288
	1913-14	71,79,516	..	2,77,607	52,055	3,77,380	..	78,86,558	..	78,86,558
	1914-15	68,03,414	..	2,79,480	31,617	3,51,365	..	74,65,876	..	74,65,876
North- West Frontier Province	1910-11	20,10,038	5,063	..	..	1,64,056	..	21,79,157	46,426	21,32,731
	1911-12	19,89,943	4,827	..	600	1,53,473	..	21,48,843	65,470	20,83,373
	1912-13	20,03,505	4,826	..	617	1,62,214	..	21,71,162	61,399	21,09,763
	1913-14	20,07,034	4,795	..	367	1,45,456	..	21,57,652	73,846	20,83,806
	1914-15	20,99,117	4,822	..	..	1,56,302	..	22,60,241	66,455	21,93,786
TOTAL	1910-11	29,86,15,806	98,91,803	1,01,44,304	15,01,388	95,29,748	11,49,837	33,08,32,886	1,76,70,078	31,31,62,808
	1911-12	29,56,96,037	98,22,628	95,90,150	62,90,694	96,25,100	7,17,824	33,17,42,433	2,02,71,977	31,14,70,456
	1912-13	30,57,07,573	98,20,495	97,49,798	51,61,554	1,05,66,371	13,04,891	34,23,10,682	2,30,73,667	31,92,37,015
	1913-14	30,98,74,892	97,51,159	1,00,03,196	32,32,996	1,12,89,612	19,87,388	34,61,39,243	2,52,65,614	32,08,73,629
	1914-15	30,70,26,835	96,49,280	97,98,019	41,86,297	1,08,79,995	18,00,624	34,33,41,050	2,50,17,962	31,83,23,088

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

(b) Includes Bihar and Orissa and excludes Eastern Bengal districts up to 1911-12

(c) Includes Eastern Bengal districts up to 1911-12

(d) The chief reasons why the receipts under this head are so large in Burma and so small in Bengal are (1) the Burma figures of miscellaneous revenue include a large amount derived from petroleum, which does not occur in Bengal; (2) owing to the permanent settlement the Government receipts from the fisheries in Bengal are very small as compared with those in Burma where there is no permanent settlement.

No. 2.—LAND REVENUE EXPENDITURE in each PROVINCE in each official year, 1910-11 to 1914-15

		Charges of District Administration	Survey and settlements (c)	Director-rate (d)	District charges	Management of Government estates and grazing lands	Commissions on collections (e)	Allowances to District and Village officers	Other charges	Total expenditure
		R	R	R	R	R	R	R	R	R
India, General	1910-11	3,03,365	1,90,252	10,014	1,43,865	..	22,757	..	..	6,70,253
	1911-12	3,08,431	1,54,350	12,873	1,51,055	..	15,395	..	..	6,42,104
	1912-13	3,41,096	1,51,011	13,390	1,51,009	..	17,767	..	..	6,74,273
	1913-14	3,90,747	1,49,019	14,043	1,64,619	..	14,351	..	..	7,32,799
	1914-15	3,94,320	1,44,166	13,166	1,73,993	1,620	16,122	..	..	7,43,387
Bengal (a)	1910-11	27,34,596	13,62,327	37,162	3,74,049	4,35,969	3,398	..	..	49,47,501
	1911-12	31,19,200	12,80,478	33,308	3,81,465	4,33,881	3,440	..	..	52,51,772
	1912-13	25,81,448	19,74,161	41,985	23,509	4,39,780	13,530	..	..	50,74,413
	1913-14	26,77,656	23,38,947	36,303	26,688	4,38,915	17,349	..	..	55,35,858
	1914-15	27,05,765	23,76,908	40,818	23,323	5,39,536	10,685	..	..	56,97,035
Madras	1910-11	50,13,822	13,66,987	63,071	23,38,439	..	..	38,70,549	97,468	1,27,50,336
	1911-12	50,60,997	13,35,903	52,371	24,18,138	..	..	39,81,166	89,390	1,29,37,565
	1912-13	52,42,502	13,20,276	56,040	27,81,675	..	..	47,79,689	28,978	1,42,06,160
	1913-14	55,99,626	13,34,467	61,606	28,18,160	..	..	48,60,770	19,755	1,46,94,474
	1914-15	48,19,158	13,27,473	69,573	28,55,199	..	..	34,56,611	19,244	1,25,47,258
Bombay	1910-11	35,50,986	1,38,332	2,43,630	25,42,565	..	..	13,91,923	..	78,67,486
	1911-12	37,91,861	1,42,468	2,32,290	26,62,506	..	..	14,42,621	..	82,72,746
	1912-13	38,45,999	1,10,678	2,09,861	28,00,455	..	..	14,57,146	..	84,24,139
	1913-14	41,11,859	90,305	2,13,154	26,72,263	..	..	13,83,738	..	84,71,319
	1914-15	45,02,468	1,27,225	2,24,746	27,09,384	..	..	13,40,264	..	89,04,087
United Provinces	1910-11	43,64,620	24,839	1,12,133	36,38,889	2,45,092	5,256	..	..	83,90,829
	1911-12	43,95,165	82,321	1,23,248	37,98,001	2,39,126	3,950	..	250	86,42,061
	1912-13	44,41,227	2,48,033	1,31,122	36,15,510	2,31,557	2,223	..	..	87,45,672
	1913-14	45,71,602	2,77,727	1,18,461	36,70,813	2,21,535	5,266	..	..	88,65,404
	1914-15	47,99,477	3,47,428	1,26,465	36,84,559	2,21,763	5,126	..	..	91,84,818
Bihar and Orissa	1912-13	17,05,488	1,45,007	21,304	2,41,770	2,50,941	3,673	..	..	32,67,583
	1913-14	17,52,526	12,18,574	23,043	1,27,368	2,63,575	2,926	..	..	33,87,812
	1914-15	17,94,996	13,24,110	21,801	1,32,585	2,88,130	3,561	..	..	35,65,183
Punjab	1910-11	21,96,579	8,88,999	65,941	14,98,510	16,045	..	14,417	..	46,80,491
	1911-12	22,52,484	8,95,310	54,244	15,76,497	16,143	..	8,296	..	48,02,974
	1912-13	22,39,350	9,73,362	40,208	14,94,005	15,630	..	10,946	..	47,73,501
	1913-14	22,72,657	10,76,374	41,031	14,94,397	15,331	..	10,059	..	49,09,849
	1914-15	23,17,538	10,64,795	47,437	15,31,417	16,383	..	9,501	..	49,87,071
Burma	1910-11	24,35,770	5,49,566	..	14,92,695	..	20,33,988	..	..	65,12,019
	1911-12	25,00,120	5,53,431	..	15,64,409	..	22,05,995	..	..	68,23,955
	1912-13	24,67,764	6,41,586	..	15,68,702	..	23,05,685	..	..	69,83,737
	1913-14	24,27,467	6,55,931	..	15,23,900	..	23,99,333	..	..	70,06,631
	1914-15	25,50,905	6,63,274	32,717	15,18,914	..	20,49,135	..	..	68,14,945
Central Provinces and Berar	1910-11	11,81,057	5,99,982	73,963	9,14,713	72,013	45,309	10,20,012	..	39,07,049
	1911-12	12,32,284	4,58,000	78,300	9,98,033	61,541	51,017	10,28,454	..	39,07,629
	1912-13	11,89,306	3,89,609	68,562	10,81,689	50,810	43,471	10,15,355	..	38,38,802
	1913-14	12,50,798	4,25,096	66,835	11,31,089	53,273	52,037	10,39,621	..	40,18,749
	1914-15	12,78,460	4,89,423	68,822	11,26,899	41,952	66,208	10,43,859	..	41,15,623
Assam (b)	1910-11	20,07,977	16,52,663	48,014	2,20,339	2,81,192	3,81,752	1,578	..	45,93,511
	1911-12	21,79,283	16,86,199	33,263	2,35,474	3,43,225	4,02,551	1,409	..	48,81,404
	1912-13	7,65,403	41,358	8,800	2,05,467	1,159	3,68,114	1,611	..	13,91,912
	1913-14	7,80,331	1,25,229	9,541	2,17,435	4,408	3,88,229	1,577	..	15,26,750
	1914-15	8,07,837	1,11,319	9,542	2,40,316	6,571	3,00,531	1,565	..	14,77,681
North-West Frontier Province	1910-11	3,88,155	618	..	1,72,004	13,881	..	13,516	..	5,88,174
	1911-12	3,97,169	402	..	1,79,966	16,658	..	10,273	..	6,03,664
	1912-13	4,12,686	2,814	..	1,69,322	14,651	..	12,189	..	6,11,662
	1913-14	4,17,319	2,999	..	1,73,303	15,405	..	11,757	..	6,20,763
	1914-15	4,35,303	8,281	..	1,82,925	14,815	..	7,239	..	6,48,563
TOTAL	1910-11	2,41,76,923	67,74,615	6,53,928	1,33,49,849	10,64,192	24,92,460	63,11,995	97,468	5,49,07,649
	1911-12	2,52,36,994	65,88,058	6,20,897	1,39,65,544	11,10,574	26,82,348	64,72,219	89,640	5,67,66,274
	1912-13	2,52,32,269	68,97,395	5,91,272	1,42,09,113	10,03,628	27,54,463	72,76,936	28,978	5,79,94,554
	1913-14	2,62,52,388	76,94,668	5,84,107	1,40,20,055	10,12,442	28,79,491	73,07,502	19,755	5,97,70,408
	1914-15	2,64,06,227	79,84,402	6,55,087	1,41,79,514	11,30,770	24,51,368	58,59,039	19,244	5,86,85,651

(a) Includes Bihar and Orissa and excludes Eastern Bengal districts up to 1911-12

(b) Includes Eastern Bengal districts up to 1911-12

(c) In Bombay the settlement work is generally entrusted to ordinary administrative officers and not to officers specially appointed for the purpose as in other provinces

(d) In provinces other than Bombay this head shows charges on account of "supervision of land records" only, whereas in Bombay besides the supervision charges it includes other items, such as the cost of (1) Central Division Survey Party, (2) Alienation Office, Poona, (3) City Land Records Estate, (4) special measurement operations and demarcation of waste lands in Sind

(e) Owing to the peculiar system of revenue collection in Burma and Assam the practice of collecting revenue by paying commission to the collecting agency is followed more largely in these provinces than elsewhere

FORESTS

[FOR TABLES, SEE PAGES 135 TO 154]

The tables in this section show statistics regarding State forests only, *i.e.*, lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by private owners, statistics regarding which are not shown in these tables. Forest areas in Native States also are not taken into account in these tables.

Classes of forests

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands. The "Reserved" forests are intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons. The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities. The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Extent of forests

Table No. 3 shows all State forest lands and proportion thereof to total area in British India in each year from 1894-95 to 1913-14. Out of the 245,612 square miles under State management in 1913-14, which is 22·7 per cent of the total area (1,079,638 square miles) of British India, 96,297 square miles or 8·9 per cent were reserved, 8,390 square miles or 0·7 per cent were protected, and the remaining 140,925 square miles or 13 per cent were unclassified.

Table No. 4 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1913-14. These provincial statistics show that in 1913-14, the percentage of forest land varied from 1·8 per cent in the North-West Frontier Province and 3·9 per cent in the United Provinces to 46·6 per cent in Assam, 62·9 per cent in Burma and 70·3 per cent in the Andamans. The largest area of unclassified forests occurs in those provinces where the population is scantiest; in fact Burma claims 114,111 square miles or 80·9 per cent of the total area under this head, while Assam appropriates the bulk of the balance, *i.e.*, 18,401 square miles or 12·7 per cent.

Working plans

Table No. 5 shows the progress of working-plans in each province and circle in each official year from 1909-10 to 1913-14. Under the Forest Acts the Provincial Government deposes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1913-14 show that 53,926 square miles or 56·3 per cent of the area of reserved forests are worked under regular plans.

Financial results

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 6 to 10. In 1913-14 the gross revenue collected through the agency of the Department amounted to R3·33 crores and the total expenditure to R1·75 crores, the net revenue being R1·58 crores or R64 per square mile of land under the control of the Forest Department. Some 34 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Madras and Bombay and of the United Provinces and the Central Provinces and Berar. The sale of timber and fuel produced R2·53 crores, minor produce R26 lakhs, and receipts from grazing R30 lakhs. The steady improvement in forest revenue is worthy of note. Between 1894—1919 it averaged R1·77 crores. By 1903-04 the quinquennial average had risen to R1·97 crores, by 1908-09, to more than R2½ crores, and by 1913-14, to about R3 crores. During the same period the expenditure had increased from R98 lakhs to R112 lakhs, R141 lakhs, and R163 lakhs, respectively. The proportion of expenditure to gross revenue was in 1913-14 53 per cent, and of this 48 per cent was spent on administration, and 43 per cent on working, protection, and improvement, while 2·7 per cent was expended on the construction of new reserves by settlement and on the demarcation and survey operations.

The net revenue of the State forests has between 1894—1914 risen from R74 lakhs to R158 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1913-14 the value of these grants amounted on a very low estimate to about 22 per cent of the gross revenue collected from the State forests.

Forest produce

Table No. 10 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and other minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1913-14, to 268,855,000 cubic feet; the average outturn per square mile varies considerably in the different provinces, being dependent on the intensity of working and the density of the population. The yield of minor produce (including bamboos) from State forests was valued in 1913-14 at R1,07,98,905, the chief items, besides bamboos, being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobalans, and other tanning materials.

Protection of forests

Table No. 11 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1913-14 over 47,983 square miles, which is 50 per cent of the total area of reserves. The area closed to grazing amounted to 50,290 square miles, of which 25,683 were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 23,738 square miles situated chiefly in the Bombay Presidency and the Central Provinces and Berar. The number of animals grazed were 10,158,323 on payment and 4,305,051 free.

FORESTS*

✓ No. 3.—*AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA, in each official year from 1894-95 to 1913-14*

	Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to whole area of British India
		Reserved	Protected	Unclassified State†	Total	
1894-95	950,792	74,271	7,090	31,591	112,952	11.86
1895-96	950,792	76,482	8,347	27,682	112,511	11.82
1896-97	886,240	79,311	9,024	25,582	113,917	12.8
1897-98	946,923	81,414	8,845	29,512	119,771	12.63
1898-99	946,923	84,148	8,483	29,565	122,196	12.83
1899-1900	950,921	86,970	8,089	102,401‡	197,460	20.71
1900-01	948,348	88,140	10,488	109,741	208,369	21.97
1901-02	975,912	89,424	9,418	118,037	216,879	22.2
1902-03	966,073	90,750	9,519	116,555	216,824	22.4
1903-04	967,824	91,567	9,865	131,269	232,701	24.0
1904-05	967,255	92,182	9,435	131,324	232,941	24.1
1905-06	970,617	92,496	10,018	131,137	233,651	24.1
1906-07	987,749	94,037	9,468	136,633	240,138	24.3
1907-08	985,938	94,059	8,853	134,897	237,809	24.2
1908-09	986,144	94,561	8,835	138,374	241,774	24.5
1909-10	987,990	96,474	8,814	140,263	245,551	24.9
1910-11	1,016,282	96,387	8,507	138,584	243,478	23.9
1911-12	1,016,323	96,148	8,496	138,316	242,960	23.9
1912-13	1,024,435	96,867	8,492	133,564	238,923	23.3
1913-14	1,079,638	96,297	8,390	140,925	245,612	22.7

* Compiled from the Annual Statistics relating to Forest Administration in British India published by the Government of India and from Provincial Reports on Forest Administration

† Unclassified State forests or 'public forest lands' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

‡ This large increase is due to the incorporation for the first time of the statistics for Burma

No. 4.— AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1909-10 to 1913-14

		Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal†	1909-10	116,050	4,234	2,771	..	7,005	6
	1910-11	115,664	4,240	2,771	..	7,011	6
	1911-12	77,572	4,663	1,711	4,030	10,404	13.4
	1912-13	78,875	4,871	1,711	4,030	10,612	13.5
	1913-14	78,875	4,871	1,711	4,030	10,612	13.5
United Provinces	1909-10	107,637	4,103	30	42	4,175	3.9
	1910-11	106,773	4,114	30	30	4,174	3.9
	1911-12	106,773	4,117	30	29	4,176	3.9
	1912-13	106,773	4,117	30	29	4,176	3.9
	1913-14	106,773	4,121	33	39	4,193	3.9
Punjab	1909-10	97,211	2,211	5,209	1,332	8,752	9.0
	1910-11	97,211	2,207	5,207	1,319	8,733	8.9
	1911-12	97,211	2,208	5,203	1,312	8,723	9
	1912-13	96,650	2,205	5,200	1,311	8,716	9
	1913-14	96,650	2,165	5,203	946	8,314	8.6
Burma	1909-10	178,125	25,692	..	113,007	138,699	77.9
	1910-11	169,989	26,077	..	111,150	137,227	80.7
	1911-12	169,999	26,135	..	111,218	137,353	80.8
	1912-13	169,867	27,023	..	106,592	133,615	78.7
	1913-14	224,854	27,332	..	114,111	141,443	62.9
Bihar and Orissa	1911-12	83,083	1,719	1,057	..	2,776	3.3
	1912-13	82,980	1,723	1,056	..	2,779	3.3
	1913-14	83,073	1,727	1,058	..	2,785	3.4
Assam ‡	1909-10	93,783	6,477	4	22,752	29,233	31.2
	1910-11	93,906	6,485	4	22,416	28,905	30.7
	1911-12	48,915	4,321	..	18,404	22,725	46.5
	1912-13	48,915	4,381	..	18,290	22,671	46.3
	1913-14	48,915	4,381	..	18,401	22,782	46.6
Central Provinces and Berar	1909-10	99,732	21,436	..	..	21,436	21.4
	1910-11	99,874	21,384	..	..	21,384	21.1
	1911-12	99,874	21,038	..	..	21,038	21.1
	1912-13	99,876	20,572	..	..	20,572	20.6
	1913-14	99,876	19,684	..	..	19,684	19.7

*Unclassed State forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area.
† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa.
‡ Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal

No. 4.—AREA (in square miles) of all FOREST LANDS and proportion thereof to whole AREA in each PROVINCE in BRITISH INDIA, in each official year from 1909-10 to 1913-14—continued

		Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassified State*	Total	
Coorg	1909-10	1,582	520	..	..	520	32.9
	1910-11	1,582	520	..	..	520	32.8
	1911-12	1,582	520	..	..	520	32.9
	1912-13	1,582	520	..	..	520	32.9
	1913-14	1,582	520	..	..	520	32.9
North-West Frontier Province	1909-10	13,184	236	..	..	236	1.8
	1910-11	13,184	236	..	..	236	1.8
	1911-12	13,184	236	..	..	236	1.8
	1912-13	13,184	236	..	..	236	1.8
	1913-14	13,184	236	..	..	236	1.8
Ajmer-Merwara	1909-10	2,767	142	..	..	142	5.1
	1910-11	2,767	142	..	..	142	5.1
	1911-12	2,767	142	..	..	142	5.1
	1912-13	2,767	142	..	..	142	5.1
	1913-14	2,767	142	..	..	142	5.1
Baluchistan	1909-10	9,403	289	..	496	785	8.3
	1910-11	46,656†	313	..	472	785	1.6
	1911-12	46,656	313	..	472	785	1.7
	1912-13	54,228	313	..	472	785	1.4
	1913-14	54,228	313	..	472	785	1.4
Andamans	1909-10	3,143	161	..	1,791	1,952	62.1
	1910-11	3,143	156	..	1,796	1,952	62.1
	1911-12	3,143	156	..	2,013	2,169	69
	1912-13	3,143	156	..	2,015	2,171	69.1
	1913-14	3,143	85	..	2,124	2,209	70.3
Madras	1909-10	142,413	18,769	..	843	19,612	13.8
	1910-11	142,298	18,629	..	1,401	20,030	14
	1911-12	142,303	18,601	..	838	19,439	13.7
	1912-13	142,294	18,641	..	825	19,466	13.7
	1913-14	142,402	18,863	..	802	19,665	13.8
Bombay	1909-10	122,960	12,204	800	..	13,004	10.5
	1910-11	123,235	11,884	495	..	12,379	10
	1911-12	123,261	11,979	495	..	12,474	10.1
	1912-13	123,301	11,697	495	..	12,462	10.1
	1913-14	123,316	11,857	385	..	12,242	9.9
TOTAL	1909-10	987,990	96,474	8,814	140,263	245,551	24.9
	1910-11	1,016,282	96,387	8,507	138,584	243,478	23.9
	1911-12	1,016,323	96,148	8,496	138,316	242,960	23.9
	1912-13	1,024,435	96,867	8,492	133,564	238,923	23.3
	1913-14	1,079,638‡	96,297	8,390	140,925	245,612	22.7

* Unclassified State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not represent the wooded area

† Includes "Administered areas"; figures for previous years represent British territory only

‡ Including area for the Shan States

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No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each official year from 1909-10 to 1913-14

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal†	1909-10	5,494	184	1,327	7,005
	1910-11	5,682	..	1,329	7,011
	1911-12	4,714	43	5,647	10,404
	1912-13	4,965	..	5,647	10,612
	1913-14	4,965	..	5,647	10,612
United Provinces	1909-10	3,779	300	96	4,175
	1910-11	3,779	300	95	4,174
	1911-12	4,077	..	99	4,176
	1912-13	4,077	..	99	4,176
	1913-14	4,077	..	116	4,193
Punjab	1909-10	4,010	783	3,959	8,752
	1910-11	4,009	750	3,974	8,733
	1911-12	3,969	762	3,992	8,723
	1912-13	3,966	767	3,983	8,716
	1913-14	3,969	739	3,606	8,314
Burma	1909-10	7,279	2,048	129,372	138,699
	1910-11	7,425	2,415	127,387	137,227
	1911-12	7,656	2,952	126,745	137,353
	1912-13	7,931	3,107	122,577	133,615
	1913-14	7,933	3,109	130,401	141,443
Bihar and Orissa	1911-12	1,463	..	1,313	2,776
	1912-13	1,460	35	1,284	2,779
	1913-14	1,460	..	1,325	2,785
Assam‡	1909-10	1,460	371	27,402	29,232
	1910-11	1,637	26	27,242	28,905
	1911-12	1,134	..	21,591	22,725
	1912-13	1,138	134	21,399	22,671
	1913-14	1,134	134	21,514	22,782
Central Provinces and Berar	1909-10	12,641	758	8,037	21,436
	1910-11	12,640	3,940	4,804	21,384
	1911-12	12,607	3,932	4,499	21,038
	1912-13	12,607	4,446	3,519	20,572
	1913-14	14,632	2,558	2,494	19,684
Coorg	1909-10	158	20	342	520
	1910-11	130	48	342	520
	1911-12	130	77	313	520
	1912-13	130	77	313	520
	1913-14	207	..	313	520

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa

‡ Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each official year from 1909-10 to 1913-14—continued

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being completed	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
North-West Frontier Province	1909-10	236	..	..	236
	1910-11	236	..	..	236
	1911-12	236	..	..	236
	1912-13	236	..	..	236
	1913-14	236	..	..	236
Ajmer-Merwara	1909-10	140	..	2	142
	1910-11	140	..	2	142
	1911-12	140	..	2	142
	1912-13	140	..	2	142
	1913-14	140	..	2	142
Baluchistan	1909-10	..	..	785	785
	1910-11	..	..	785	785
	1911-12	..	..	785	785
	1912-13	..	..	785	785
	1913-14	..	..	785	785
Andamans	1909-10	..	317	1,635	1,952
	1910-11	..	317	1,635	1,952
	1911-12	317	..	1,852	2,169
	1912-13	317	580	1,274	2,171
	1913-14	317	391	1,501	2,209
Madras	1909-10	7,893	2,869	8,850	19,612
	1910-11	7,910	2,390	9,730	20,030
	1911-12	7,884	2,709	8,846	19,439
	1912-13	8,007	2,363	9,091	19,466
	1913-14	8,091	3,477	8,097	19,665
Bombay including Sind	1909-10	6,331	593	6,080	13,004
	1910-11	6,595	401	5,383	12,379(a)
	1911-12	6,565	801	5,108	12,474(b)
	1912-13	6,748	918	4,796	12,462
	1913-14	6,765	1,361	4,116	12,242
GRAND TOTAL	1909-10	49,421	8,243	187,887	245,551
	1910-11	50,183	10,587	182,708	243,478
	1911-12	50,892	11,276	180,792	242,960
	1912-13	51,722	12,432	174,769	238,923
	1913-14	53,926	11,769	179,917	245,612

(a) Includes 403 sq. miles for which details are not available

(b) Excludes 252 sq. miles

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No. 6.—GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each official year from 1894-95 to 1913-14

	Gross-Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Departments
	R	R	R	Per cent	R
1894-95	1,67,88,880	93,73,290	74,15,590	44.2	65
1895-96	1,70,99,380	93,32,610	77,66,770	45.4	69
1896-97	1,78,56,510	1,00,45,150	78,11,360	43.7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42.7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47.3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42.0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43.5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39.7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42.2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45.2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46.0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46.5	50
1906-07	2,64,91,486	1,40,63,799	1,24,27,687	46.9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43.9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42.15	44
1909-10	2,60,25,794	1,49,20,654	1,11,05,140	42.67	45
1910-11	2,74,05,454	1,52,44,023	1,21,61,431	44.37	50
1911-12	2,90,57,359	1,69,46,566	1,21,10,793	41.68	50
1912-13	3,22,09,809	1,72,07,810	1,50,01,999	46.58	63
1913-14	3,33,01,545	1,75,43,455	1,57,58,090	47.0	64

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No. 7.—DETAILS of REVENUE of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1894-95 to 1913-14

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1894-95	1,23,57,050	13,42,060	7,25,820	15,71,410	3,82,540	4,10,000	1,67,88,880	59,48,805	2,27,37,685
1895-96	1,25,60,550	15,27,530	6,73,810	15,56,040	3,43,040	4,38,410	1,70,99,380	36,00,650	2,07,00,030
1896-97	1,34,19,420	14,01,590	5,63,460	15,99,840	3,87,900	4,84,300	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,04,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,610
1898-99	1,46,96,670	12,10,860	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,564
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086
1910-11	2,14,59,452	25,94,850	1,40,866	24,74,080	3,43,471	12,48,057	2,82,60,776	53,58,554	3,36,19,330
1911-12	2,15,01,799	30,35,427	1,33,413	26,00,985	3,13,026	12,88,434	2,88,73,084	69,87,868	3,58,60,952
1912-13	2,40,98,868	34,67,978	1,33,109	31,07,066	3,61,011	13,91,376	3,25,59,408	69,00,919	3,94,60,327
1913-14	2,53,29,670	26,08,433	1,21,415	30,25,237	3,69,665	14,75,682	3,29,30,102	74,04,994	4,03,35,086

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No. 8.—DETAILS of EXPENDITURE of the FOREST DEPARTMENT in BRITISH INDIA, in each official year from 1894-95 to 1913-14

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1894-95 . .	44,27,921	27,18,810	4,07,620	2,69,990	3,09,640	2,18,250	56,980	1,78,560	6,12,280	1,73,239	93,73,290
1895-96 . .	45,43,374	25,28,410	4,30,820	2,74,290	3,68,070	1,99,640	66,800	1,57,620	5,83,980	1,79,606	93,32,610
1896-97 . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . .	48,30,900	29,06,920	4,85,030	3,13,600	3,60,200	2,47,490	72,920	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,890	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,640	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,641	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034
1909-10 . .	70,48,499	34,78,423	13,65,555	6,60,534	7,77,055	4,33,544	83,521	2,63,405	4,03,248	4,06,870	1,49,20,654
1910-11 . .	73,17,228	34,71,590	14,59,606	6,91,309	7,90,550	5,57,286	59,742	2,47,474	2,31,514	3,43,334	1,51,69,633
1911-12 . .	81,49,546	42,23,303	14,67,850	6,72,404	7,05,858	5,97,846	74,000	3,04,954	3,78,404	4,98,889	1,70,73,144
1912-13 . .	83,40,912	34,16,482	15,91,806	6,71,986	7,41,892	4,42,281	82,419	3,52,993	3,28,967	4,81,171	1,64,50,909
1913-14 . .	84,82,219	33,80,855	18,22,670	6,44,032	7,31,481	5,18,219	62,281	3,70,472	4,70,322	5,71,276	1,70,53,827

No. 9.—Revenue, Expenditure, and Surplus of the Forest Department throughout British India during each of the financial years from 1894-95 to 1913-14

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No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(I) REVENUE

PROVINCE	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
	R	R	R	R	R	R	R	R	R	R
Imperial *	4,980	2,690	4,100	19,130	17,540	6,090	2,463	3,484	3,659	7,455
Bengal†	7,95,670	9,18,710	13,70,850	11,89,280	9,72,310	11,33,910	12,33,339	12,92,237	12,56,247	10,65,523
United Provinces	16,58,250	16,01,340	14,44,520	13,86,670	15,68,040	16,14,740	15,65,468	17,15,508	20,25,324	22,80,446
Punjab	10,32,430	10,14,500	11,07,720	10,68,470	14,74,430	14,00,770	13,50,842	14,47,558	15,86,408	17,17,797
Burma (Lower)	32,74,200	34,14,550	38,18,270	40,86,200	42,22,960	43,05,230	45,43,363	36,06,453	37,22,602	40,23,247
" (Upper)	21,62,580	22,81,280	25,60,680	31,29,060	41,27,930	35,06,820	35,11,081	22,67,485	30,16,451	33,45,283
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Assam‡	4,35,090	4,25,030	4,36,440	3,84,820	3,98,180	5,68,100	5,49,521	5,12,963	5,80,200	6,75,732
Central Provinces and Berar	14,82,030	14,91,280	12,91,140	11,80,400	14,34,940	12,97,490	12,65,614	15,79,116	16,84,428	19,98,032
Coorg	1,53,050	1,35,250	93,000	1,30,910	1,55,070	1,62,410	1,37,596	1,70,242	1,90,730	2,24,031
North-West Frontier Province	..	..	..	..	..	..	..	13,012	1,01,123	1,01,833
Baluchistan	16,300	14,930	15,460	15,040	14,920	17,060	16,958	14,712	19,336	18,363
Ajmer-Merwara	12,840	15,640	12,370	15,540	14,420	10,270	10,646	6,868	9,736	13,884
Andamans	1,14,530	1,32,120	3,62,370	4,33,710	2,29,460	2,60,600	2,77,886	2,66,903	3,26,035	4,32,331
Imperial Forest College and Research Institute	2,790	4,310	2,850	2,890	2,360	3,210	3,697	3,545	3,252	3,033
Forest Surveys (Imperial)	80	510	400	220	290	420	327	473	3,034	431
Total	1,11,44,820	1,14,52,140	1,25,20,470	1,30,42,340	1,46,82,850	1,42,92,120	1,44,68,794	1,29,00,556	1,45,28,565	1,68,07,481
Madras	18,94,030	21,10,570	23,03,330	21,38,490	21,10,520	23,62,290	23,40,170	25,43,430	26,13,819	26,57,727
Bombay	37,50,030	35,36,670	30,82,710	26,16,660	22,95,150	24,15,200	29,61,529	23,79,729	23,29,156	27,51,539
GRAND TOTAL	1,87,88,880	1,70,99,380	1,78,56,510	1,77,95,490	1,90,38,520	1,90,09,610	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747

* Includes certain home receipts and undistributable and petty local items

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa

‡ Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal

INDIA during each of the FINANCIAL years from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	PROVINCE
R	R	R	R	R	R	R	R	R	R	
3,768	7,255	..	7,686	8,189	10,632	8,662	10,680	12,837	11,471	Imperial*
11,67,472	11,18,543	10,65,859	11,97,650	11,84,845	10,80,640	11,67,444	11,22,442	16,00,601	16,16,111	Bengal†
23,97,318	24,33,428	25,02,664	24,09,745	21,75,406	23,01,164	23,78,439	20,16,180	35,43,963	37,12,487	United Provinces
18,74,443	17,81,653	16,05,284	14,57,449	12,88,792	10,82,633	12,17,988	18,10,077	12,39,083	13,54,943	Punjab
54,85,700	65,21,703	56,50,086	56,63,989	91,92,082	93,58,077	1,00,70,117	99,67,594	1,09,22,393	1,14,25,430	Burma (Lower)
84,74,056	36,09,163	41,62,433								.. (Upper)
..	..	..	..	..	..	..	4,07,213	4,38,958	4,91,735	Bihar and Orissa
8,15,877	11,06,096	13,20,592	14,30,447	14,46,365	15,34,732	18,90,635	11,46,320	11,42,091	10,97,969	Assam †
20,13,459	24,49,131	24,01,159	22,90,128	20,78,162	20,78,340	21,14,226	25,49,854	31,71,815	31,86,453	Central Provinces and Berar
1,93,087	2,45,419	2,35,909	2,74,756	2,24,330	2,13,129	2,76,055	2,95,170	2,81,652	3,29,227	Coorg
90,991	1,23,529	1,83,214	2,38,490	1,22,782	1,73,303	2,05,342	1,58,171	2,37,183	2,66,741	North-West Frontier Province
22,555	21,481	21,195	24,829	23,305	18,729	23,212	20,117	20,159	19,988	Baluchistan
17,297	15,002	18,335	29,864	27,615	23,990	33,846	26,361	36,596	33,897	Ajmer-Merwara
6,20,796	5,82,511	6,07,027	2,91,822	2,02,018	2,59,477	4,16,773	5,22,160	4,49,925	4,45,811	Andamans
3,557	3,080	4,579	6,137	4,680	4,909	4,080	5,550	7,911	5,806	Imperial Forest College and Research Institute
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Imperial)
1,81,80,176	2,02,21,996	1,97,78,336	1,83,22,972	1,79,78,524	1,80,89,757	1,98,06,819	2,05,57,869	2,31,04,817	2,39,98,069	Total
28,29,216	29,67,604	32,90,669	38,93,830	38,90,919	41,73,381	38,80,411	41,68,921	41,12,473	42,00,320	Madras
30,20,558	34,84,993	34,22,481	36,46,177	35,87,356	37,57,656	37,18,224	43,30,569	49,92,519	51,08,156	Bombay
2,40,29,950	2,66,74,593	2,64,91,486	2,53,62,979	2,54,56,799	2,60,25,794	2,74,05,454	2,90,57,359	3,22,09,809	3,38,01,545	GRAND TOTAL

FORESTS.

No. 9—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(II) EXPENDITURE

PROVINCE	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial*	84,950	80,410	78,980	84,800	85,460	98,550	88,578	79,539	85,017	89,345
Bengal†	3,97,390	4,66,070	6,90,040	6,53,440	4,86,320	5,45,210	5,70,806	6,57,131	6,38,014	7,03,508
United Provinces	9,36,310	9,42,860	9,06,040	9,17,850	9,72,030	9,42,380	9,68,439	10,08,739	10,13,998	10,81,438
Punjab	7,22,120	6,78,420	7,23,800	7,71,940	8,55,340	12,11,460	8,87,343	9,38,335	9,60,095	11,56,415
Burma (Lower)	13,78,230	13,67,740	15,03,200	14,04,110	15,29,570	15,01,470	15,24,766	14,26,426	15,53,753	20,30,397
„ (Upper)	5,59,760	8,75,860	6,25,830	7,92,500	8,96,620	9,45,970	11,29,951	12,20,021	13,36,510	13,22,007
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Assam‡	2,72,010	2,86,140	2,82,010	2,88,830	3,05,360	3,57,140	3,47,970	3,29,112	3,27,419	4,25,434
Central Provinces and Berar	12,27,700	11,97,850	11,92,860	11,65,490	11,09,400	12,75,820	11,65,866	12,00,904	12,57,288	12,80,966
Coorg	86,140	85,840	71,630	87,020	80,100	74,220	70,905	82,333	89,437	92,191
North-West Frontier Province	..	..	..	..	..	..	..	19,510	54,086	60,303
Baluchistan	40,910	41,770	29,770	27,330	27,760	28,680	29,254	24,480	28,240	21,697
Ajmer-Merwara	14,900	15,730	22,010	14,670	16,300	15,350	16,782	15,927	16,377	16,680
Andamans	1,22,780	1,02,020	3,16,600	2,47,340	1,38,400	1,40,940	1,40,137	2,04,667	2,81,702	2,66,121
Imperial Forest College and Research Institute	65,980	67,950	67,380	60,920	68,370	73,550	71,238	76,290	66,338	59,339
Forest Surveys (Imperial)	29,840	29,950	31,970	33,950	33,970	33,980	33,991	33,730	33,985	33,935
Total	59,19,020	59,23,610	65,41,690	65,49,690	66,00,000	72,42,720	70,36,023	73,17,154	77,37,338	86,40,126
Madras	13,86,350	14,45,610	15,34,300	15,72,350	15,94,670	16,53,530	17,15,431	17,09,554	18,35,552	17,50,930
Bombay	20,67,920	19,58,390	19,89,160	20,73,190	18,39,250	21,28,430	24,08,581	17,19,680	16,76,141	17,75,937
GRAND TOTAL	93,73,290	93,32,610	1,00,45,150	1,01,95,730	1,00,33,920	1,10,24,680	1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items.
† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa.
‡ Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal.

INDIA during each of the FINANCIAL years from 1894-95 to 1913-14—continued

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	PROVINCE
R	R	R	R	R	R	R	R	R	R	
83,058	83,797	95,472	1,00,304	1,04,188	1,04,332	92,806	94,714	1,04,162	99,296	Imperial*
6,88,589	5,98,599	6,33,386	7,13,394	5,83,981	5,91,099	6,43,285	7,06,374	6,60,794	6,40,157	Benga †
13,91,583	14,05,182	13,06,651	11,94,013	12,22,436	12,09,308	12,37,938	13,63,673	16,29,264	18,96,014	United Provinces
10,12,354	12,63,664	11,44,403	11,76,696	8,51,627	6,67,752	7,40,542	7,65,146	7,99,176	9,19,177	Punjab
20,03,666	24,49,352	22,21,063	35,51,532	37,17,247	36,33,618	38,42,799	41,31,162	41,38,584	42,74,901	Burma (Lower)
14,40,258	14,88,711	14,38,685								„ (Upper)
...	...	...	...	...	...	...	3,00,916	3,75,894	3,55,648	Bihar and Orissa
5,03,656	5,93,910	7,07,860	8,00,873	8,91,349	10,12,541	10,87,340	8,41,013	8,08,911	9,10,240	Assam †
13,20,615	13,07,153	13,42,878	15,83,407	17,53,307	15,86,852	16,89,533	18,33,379	19,46,735	19,53,129	Central Provinces and Berar
83,820	95,743	1,02,855	1,04,819	99,595	1,07,822	1,07,679	1,21,174	1,61,544	1,73,514	Coorg
74,953	95,253	93,650	88,400	81,413	77,391	72,492	89,436	1,22,173	1,31,023	North-West Frontier Province
24,672	25,743	26,322	31,253	36,586	26,549	26,387	28,947	28,527	25,310	Baluchistan
18,641	17,131	16,715	18,188	19,916	19,272	19,918	22,343	29,714	23,595	Ajmer-Merwara
3,42,431	3,35,935	2,95,136	2,29,267	1,80,941	1,94,159	2,26,963	2,61,732	2,55,141	2,74,876	Andamans
61,424	80,669	1,37,486	1,58,038	1,83,191	1,96,174	2,19,183	2,63,441	2,68,445	2,93,333	Imperial Forest College and Research Institute
28,229	30,044	30,399	27,060	39,123	41,062	41,140	38,793	35,806	37,743	Forest Surveys (Imperial)
90,77,954	98,65,926	95,92,956	97,76,649	97,64,900	95,17,931	99,47,805	1,08,67,248	1,13,64,873	1,20,17,761	Total
19,86,093	22,66,602	24,30,660	27,80,857	29,17,261	33,39,635	32,25,801	34,14,882	31,50,482	29,35,817	Madras
19,03,804	21,26,093	19,90,183	19,55,427	20,43,873	20,63,088	20,70,417	26,64,436	26,92,455	25,39,577	Bombay
1,29,67,356	1,42,58,521	1,40,63,799	1,45,12,933	1,47,26,034	1,49,20,664	1,52,44,023	1,69,46,566	1,72,07,816	1,75,43,455	GRAND TOTAL

FORESTS

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No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(III) SURPLUS

PROVINCE	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
	R	R	R	R	R	R	R	R	R	R
Imperial*	—79,970	—77,720	—74,860	—65,170	—67,920	—80,460	—81,115	—76,056	—81,358	—81,890
Bengal†	3,98,280	4,52,640	6,80,810	5,35,840	4,85,990	5,93,700	6,62,538	6,38,106	6,18,283	3,62,015
United Provinces	7,21,940	6,58,480	5,38,430	4,68,820	5,06,090	6,72,360	5,02,824	7,08,769	10,11,326	11,99,008
Punjab	3,10,310	3,38,080	3,84,420	2,96,530	6,19,010	1,89,310	4,63,499	5,09,223	6,26,313	5,61,382
Burma (Lower)	18,95,970	20,56,810	23,14,980	26,82,090	26,93,390	28,03,760	30,18,597	21,80,017	21,68,849	28,92,850
„ (Upper)	16,22,820	17,05,420	19,35,150	23,36,560	32,31,610	25,60,850	23,81,180	10,47,464	16,79,941	20,23,281
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Assam‡	1,63,080	1,38,890	1,54,430	96,990	92,820	2,10,960	2,01,549	1,33,851	2,52,701	2,50,248
Central Provinces and Berar	2,54,330	2,93,430	98,280	14,910	3,25,540	21,670	99,748	3,78,212	4,27,140	7,17,066
Coorg	66,910	49,410	21,370	43,890	74,970	88,190	65,691	87,909	1,01,298	1,31,840
North-West Frontier Province	..	..	..	..	..	..	..	—6,498	47,088	41,260
Baluchistan	—24,610	—26,840	—14,310	—12,290	—12,840	—11,620	—12,298	—9,768	—3,904	—3,334
Ajmer-Merwara	—2,060	—90	—9,640	870	—1,380	—5,080	—6,136	—9,062	—6,641	—2,796
Andamans	—8,250	30,100	45,770	1,86,370	91,060	1,19,660	1,37,749	62,236	44,333	1,66,260
Imperial Forest College and Research Institute	—61,190	—63,640	—64,530	—58,030	—61,010	—70,340	—67,541	—72,746	—63,086	—56,301
Forest Surveys (Imperial)	—29,760	—29,440	—31,570	—33,730	—33,680	—33,560	—33,664	—33,257	—30,951	—33,504
Total	52,25,800	55,23,580	59,78,780	64,92,650	80,32,350	70,49,460	74,32,766	55,83,403	67,91,327	81,67,355
Madras	5,07,680	6,64,960	7,69,030	5,63,640	5,15,850	6,48,760	6,24,739	8,33,876	7,78,267	9,06,797
Bombay	16,82,110	15,78,280	10,83,550	5,43,470	4,55,900	2,36,770	5,52,948	6,60,049	6,52,715	9,75,603
GRAND TOTAL	74,15,590	77,66,770	78,11,360	75,99,760	90,04,600	79,84,930	86,10,453	70,77,327	82,22,209	1,00,49,754

* Includes pay of the Inspector-General of Forest, certain home charges, and undistributable and petty local items

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa

‡ Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal

INDIA during each of the FINANCIAL years from 1894-95 to 1913-14—concluded

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	PROVINCE
R	R	R	R	R	R	R	R	R	R	
—79,290	—76,512	—95,472	—92,538	—95,994	—93,700	—83,944	—84,034	—91,325	—87,825	Imperial *
4,78,883	5,25,033	4,32,473	4,84,255	6,00,864	4,89,541	5,24,159	4,16,068	9,39,807	9,75,954	Bengal†
10,06,735	10,28,246	11,06,013	12,15,732	9,52,970	10,91,856	11,40,501	16,52,487	19,14,699	18,16,473	United Provinces
8,82,089	5,17,989	4,60,881	2,80,753	4,37,165	3,64,881	4,77,446	5,44,931	4,39,857	4,35,766	Punjab
34,79,034	40,72,354	34,29,013	51,12,457	54,74,785	56,74,459	62,27,318	58,36,432	67,83,809	71,50,329	Burma (Lower)
20,33,798	23,19,452	27,23,748								.. (Upper)
..	..	..	..	..	..	..	1,06,297	63,084	1,36,087	Bihar and Orissa
3,12,021	5,12,136	6,12,732	6,30,074	5,55,019	5,22,191	8,03,295	3,05,307	3,33,180	1,87,729	Assam ‡
6,92,844	11,41,978	10,58,231	7,06,721	3,24,855	4,91,483	5,24,698	7,11,475	12,25,008	12,38,324	Central Provinces and Berar
1,09,267	1,49,671	1,33,054	1,69,937	1,24,755	1,06,307	1,68,376	1,73,996	1,20,108	1,50,713	Coorg
16,033	53,271	89,564	1,50,090	41,339	95,914	1,32,850	68,735	1,15,010	1,35,718	North-West Frontier Province
—2,117	—4,262	—127	—6,429	—13,231	—7,320	—3,175	—3,830	—3,368	—5,322	Baluchistan
1,656	—2,129	1,620	11,676	7,699	4,713	13,928	4,013	6,882	10,302	Ajmer-Merwara
2,73,365	2,46,526	3,11,891	62,555	21,077	65,313	1,39,310	2,50,423	1,94,784	1,71,135	Andamans
—57,867	—77,539	—1,32,907	—1,51,901	—1,78,511	—1,91,265	—2,15,102	—2,57,891	—2,60,334	—2,92,532	Imperial Forest College and Research Institute
—28,229	—30,044	—30,339	—27,060	—39,123	—41,062	—41,140	—38,793	—35,809	—37,743	Forests Surveys (Imperial)
91,02,222	1,03,56,170	1,01,35,320	85,46,323	82,13,624	85,71,326	98,59,014	96,90,621	1,17,39,944	1,18,30,308	Total
8,43,118	7,01,002	8,10,009	11,12,973	9,73,653	8,38,746	6,54,610	7,54,039	9,61,991	12,64,503	Madras
11,16,754	13,58,900	14,32,298	16,90,750	15,43,493	16,94,563	16,47,307	16,66,133	23,00,064	25,13,279	Bombay
1,10,62,094	1,24,16,072	1,24,27,687	1,13,50,046	1,07,30,765	1,11,05,140	1,21,61,431	1,21,10,793	1,50,01,999	1,57,53,090	GRAND TOTAL

FORESTS

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1909-10 to 1913-14

PROVINCE		Timber and fuel	Bamboos	Minor produce †	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Bengal*	1909-10	34,962,248	11,162,831	3,67,069	4,991	1,594	52
	1910-11	34,094,103	10,917,505	4,71,745	4,863	1,557	67
	1911-12	23,629,943	19,223,256	2,84,342	2,271	1,848	27
	1912-13	23,880,539	..	3,05,526	2,250	..	29
	1913-14	25,436,044	..	3,53,974	2,397	..	33
United Provinces	1909-10	16,397,645	12,842,935	6,65,724	3,928	3,076	159
	1910-11	18,279,139	16,545,966	7,48,288	4,379	3,964	179
	1911-12	18,198,840	19,413,546	8,44,190	4,358	4,649	202
	1912-13	15,322,582	..	7,70,238	3,669	..	184
	1913-14	16,129,492	..	8,88,949	3,860	..	213
Punjab	1909-10	27,921,430	613,140	6,54,734	3,190	70	75
	1910-11	29,706,898	529,506	17,00,442	3,402	61	195
	1911-12	20,512,384	1,034,664	23,45,242	2,352	119	269
	1912-13	23,925,713	..	23,50,858	2,745	..	270
	1913-14	22,470,841	..	23,47,120	2,703	..	282
Burma	1909-10	48,755,908	81,293,000	7,81,835	352	586	6
	1910-11	52,265,353	76,530,000	8,35,407	381	557	6
	1911-12	48,855,724	77,667,000	6,64,115	356	565	5
	1912-13	65,841,242	..	8,37,572	493	..	6
	1913-14	69,946,689	..	8,53,905	495	..	6
Bihar and Orissa	1911-12	16,970,453	9,673,088	3,36,512	6,113	3,485	121
	1912-13	17,381,912	..	2,29,418	6,252	..	83
	1913-14	17,552,235	..	2,33,421	6,302	..	84

* Includes figures up to 1910-1911 for districts subsequently transferred to Bihar and Orissa

† Includes the value of bamboos from 1909-10

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1909-10 to 1913-14—
continued

PROVINCE		Timber and fuel	Bamboos	Minor produce ‡	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic ft.	No.	R
Assam†	1909-10	18,657,880	26,529,635	8,75,999	638	908	30
	1910-11	21,049,906	50,825,099	9,38,000	728	1,758	32
	1911-12	14,287,737	8,567,394	7,63,198	629	377	34
	1912-13	14,241,981	..	7,45,807	628	..	33
	1913-14	14,263,135	..	6,99,828	626	..	31
Central Provinces and Berar	1909-10	22,088,076	*17,226,794	14,05,778	1,030	804	66
	1910-11	32,627,467	*18,268,727	14,16,997	1,526	854	66
	1911-12	32,027,104	*17,907,527	18,40,258	1,522	851	87
	1912-13	36,419,640	..	20,98,444	1,770	..	102
	1913-14	46,534,731	..	22,34,811	2,364	..	114
Coorg	1909-10	417,638	150,790	22,723	803	290	44
	1910-11	511,830	199,720	21,606	984	384	41
	1911-12	434,706	169,775	22,997	836	326	44
	1912-13	500,512	..	25,047	644	..	48
	1913-14	561,045	..	25,384	1,079	..	49
North-West Frontier Province	1909-10	873,731	..	22,391	3,702	..	95
	1910-11	1,080,092	..	23,331	4,577	..	99
	1911-12	1,078,889	..	41,050	4,572	..	174
	1912-13	3,559,236	..	34,144	15,082	..	145
	1913-14	4,674,153	..	36,881	19,806	..	156
Ajmer-Merwara	1909-10	521,140	14,632	15,877	3,670	103	111
	1910-11	506,813	11,476	17,440	3,569	81	133
	1911-12	341,880	..	22,962	2,408	..	162
	1912-13	110,965	..	26,488	7,141	..	186
	1913-14	458,442	..	23,837	3,228	..	186

*Exclusive of the figures of outturn in the Northern Circle

†Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal

‡Includes value of bamboos from 1909-10

FORESTS

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No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each official year from 1909-10 to 1913-14, concluded

PROVINCE		Timber and fuel	Bamboos	Minor produce *	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	No.	R	Cubic feet	No.	R
Baluchistan	1909-10	312,350	..	30,027	398	..	38
	1910-11	286,110	..	29,832	364	..	38
	1911-12	340,016	..	43,548	433	..	55
	1912-13	240,279	..	43,603	306	..	56
	1913-14	216,342	..	43,617	276	..	56
Andamans	1909-10	1,606,176	1,192,902	9,417	823	611	6
	1910-11	1,941,475	926,623	5,055	995	475	3
	1911-12	2,263,174	713,411	4,484	1,043	329	2
	1912-13	2,069,679	..	3,991	953	..	2
	1913-14	1,821,555	..	5,157	825	..	2
Madras	1909-10	25,124,626	39,397,442	19,76,801	1,281	2,009	101
	1910-11	25,174,044	39,207,134	15,87,970	1,257	1,957	79
	1911-12	28,136,864	47,260,336	18,50,784	1,447	2,431	95
	1912-13	25,877,199	..	21,374,495	1,329	..	110
	1913-14	28,501,273	..	18,68,432	1,419	..	95
Bombay	1909-10	43,494,102	8,716,520	14,83,013	3,345	670	114
	1910-11	43,059,945	10,919,637	17,31,709	3,479	882	140
	1911-12	50,116,709	10,952,508	15,71,044	4,018	878	126
	1912-13	60,444,367	..	14,76,843	4,850	..	118
	1913-14	46,077,346	..	11,83,589	3,764	..	97
TOTAL	1909-10	241,132,930	199,140,621	93,11,418	982	811	34
	1910-11	260,583,175	224,881,423	95,27,822	1,070	923	39
	1911-12	257,194,423	212,582,505	1,06,34,726	1,059	875	44
	1912-13	290,718,866	..	1,10,84,674	1,217	..	46
	1913-14	294,643,323	..	1,07,98,905	1,200	..	44

* Includes the value of bamboos from 1909-10

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each official year from 1909-10 to 1913-14

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire- protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal*	1909-10	7,005	1,898	1,846	45	5,390	723	221,900	135,165	357,065
	1910-11	7,011	2,241	2,214	53	5,360	751	225,744	135,038	360,782
	1911-12	10,404	720	716	15	5,487	218	121,879	* 260	122,139
	1912-13	10,612	720	718	15	5,695	218	121,636	35	121,971
	1913-14	10,612	719	710	15	5,762	151	122,201	3,235	125,436
United Provinces	1909-10	4,175	3,179	3,100	77	2,299	632	655,339	218,543	873,882
	1910-11	4,174	3,180	3,123	77	2,315	624	661,823	217,465	879,288
	1911-12	4,176	3,171	3,094	77	2,302	665	629,962	229,243	859,205
	1912-13	4,176	3,223	3,139	78	2,307	670	530,433	223,242	753,675
	1913-14	4,193	3,210	3,125	78	2,319	650	540,020	206,755	746,775
Punjab	1909-10	8,752	1,051	1,025	47	880	701	710,449	1,933,658	2,644,107
	1910-11	8,733	1,042	1,013	47	883	635	670,825	2,298,512	2,969,337
	1911-12	8,723	1,043	1,016	47	779	665	763,395	2,324,627	3,088,022
	1912-13	8,716	1,032	1,021	47	745	753	705,303	2,288,384	2,993,777
	1913-14	8,314	1,060	1,050	49	1,087	347	675,334	2,290,004	2,965,338
Burma	1909-10	138,609	7,727	7,662	30	24,531	132	28,496	275,079	303,575
	1910-11	137,227	7,466	7,188	29	24,788	169	28,327	279,560	307,887
	1911-12	137,353	6,750	6,317	26	24,819	224	21,873	311,383	333,256
	1912-13	133,615	6,313	6,004	23	25,563	306	25,255	274,171	299,426
	1913-14	141,443	4,548	4,397	17	25,683	359	24,992	280,974	305,966
Assam†	1909-10	29,233	2,435	2,356	38	5,575	183	161,087	547,591	708,678
	1910-11	28,905	2,761	2,744	43	5,583	183	184,597	546,825	731,422
	1911-12	22,725	1,393	1,351	32	3,948	197	67,402	558,631	626,033
	1912-13	22,671	1,393	1,368	32	3,678	504	74,659	545,624	620,283
	1913-14	22,782	1,440	1,383	33	3,678	504	90,569	545,578	636,147
Central Provinces and Berar	1909-10	21,436	11,795	10,994	55	4,030	8,926	3,840,657	151,738	3,992,395
	1910-11	21,384	11,659	11,284	54	3,971	9,224	3,950,152	164,002	4,114,154
	1911-12	21,038	11,149	10,764	53	3,974	9,405	4,158,434	245,815	4,404,249
	1912-13	20,572	11,558	11,375	56	3,610	9,753	4,002,908	243,880	4,246,788
	1913-14	19,684	11,409	11,237	58	3,546	10,473	3,743,124	213,493	3,956,617
Coorg	1909-10	520	208	208	40	520	—	2,602	210	2,812
	1910-11	520	208	201	40	520	—	1,882	210	2,092
	1911-12	520	173	168	33	520	—	1,900	210	2,110
	1912-13	520	171	166	33	520	—	4,289	416	4,705
	1913-14	520	157	154	30	520	—	2,721	487	3,208
North-West Frontier Province	1909-10	236	85	83	36	89	100	2,857	9,625	12,482
	1910-11	236	85	83	36	89	100	4,692	20,708	25,400
	1911-12	236	85	77	36	51	138	4,377	55,417	59,794
	1912-13	236	85	84	36	84	105	2,733	42,954	45,687
	1913-14	236	85	85	36	86	103	4,833	33,591	38,424
Bihar and Orissa	1911-12	2,776	1,623	1,617	94	1,422	740	216,273	134,655	350,860
	1912-13	2,779	1,634	1,581	95	1,419	650	216,130	154,730	350,800
	1913-14	2,785	1,689	1,681	98	1,418	651	213,815	134,725	348,540

* Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa

† Includes figures up to 1910-11 for Eastern Bengal districts subsequently transferred to Bengal

FORESTS

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during official year from 1909-10 to 1913-14—continued

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total numbe of anim grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Ajmer-Merwara	1909-10	142	141	140	99	80	57	15,871	1,443	7,3
	1910-11	142	141	140	99	139	..	19,060	1,427	20,4
	1911-12	142	141	141	99	139	..	29,413	24,888	54,3
	1912-13	142	137	137	98	139	..	35,898	1,437	37,3
	1913-14	142	141	141	99	141	..	39,164	1,088	40,2
Baluchistan	1909-10	785	..	..	..	218	13	10,414	32,315	42,7
	1910-11	785	..	..	..	222	13	8,376	30,198	38,5
	1911-12	785	..	..	..	214	21	10,570	57,730	68,3
	1912-13	785	..	..	..	222	13	12,484	57,730	70,2
	1913-14	785	..	..	..	213	22	8,027	57,730	65,7
Andamans	1909-10	1,952	..	..	..	161	..	..	..	..
	1910-11	1,952	..	..	..	156	..	..	..	..
	1911-12	2,169	..	..	..	156	..	..	..	..
	1912-13	2,171	..	..	..	156	..	..	..	..
	1913-14	2,209	..	..	..	85	..	..	..	..
Madras	1909-10	19,612	10,177	9,255	54	2,535	932	2,748,694	68,468	2,817,1
	1910-11	20,030	12,602	12,067	68	2,650	652	2,480,313	39,107	2,519,4
	1911-12	19,439	15,073	13,536	81	3,044	294	2,501,711	65,013	2,566,7
	1912-13	19,466	15,362	14,360	82	3,443	489	3,736,102	162,420	3,898,5
	1913-14	19,665	15,481	14,387	82	3,346	763	3,030,097	68,313	3,098,4
Bombay	1909-10	13,004	9,814	9,099	80	3,590	7,811	1,266,998	442,346	1,709,3
	1910-11	12,379	9,327	8,661	78	2,769	8,951	1,606,333	417,244	2,023,5
	1911-12	12,474	9,861	9,486	82	2,373	9,202	1,873,526	571,013	2,444,5
	1912-13	12,462	10,331	9,880	84	2,408	9,734	1,770,617	470,936	2,241,5
	1913-14	12,242	10,032	9,634	85	2,406	9,715	1,663,426	469,078	2,132,5
TOTAL	1909-10	245,551	48,510	45,768	50	49,898	20,210	9,665,364	3,816,181	13,481,5
	1910-11	243,478	50,712	48,718	53	49,445	21,302	9,842,124	4,150,296	13,992,4
	1911-12	242,960	51,182	48,333	53	49,228	21,975	10,400,715	4,578,885	14,979,6
	1912-13	238,923	51,659	49,833	53	49,989	23,195	11,238,537	4,446,259	15,684,7
	1913-14	245,612	49,970	47,983	52	50,290	23,738	10,158,323	4,305,051	14,463,3

OPIUM

[FOR TABLES, SEE PAGES 157 TO 171]

The region in which the poppy was cultivated in 1913-14 for the manufacture of "Bengal opium" ^{Bengal opium} comprised thirty-one districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September, 1910, been under the control of one Opium Agent, with headquarters at Ghazipur. At Ghazipur there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act, XIII of 1857, as amended by Act, I of 1911, and are under the general control of the Lieutenant-Governor and the Board of Revenue of the United Provinces of Agra and Oudh and the immediate supervision of the Opium Agent at Ghazipur. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act). Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per seer of 70° consistency, and has been raised to Rs. 7-8 per seer with effect from the season 1913-14. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him. After weighing the opium is forwarded to the Government factory at Ghazipur, where it is manufactured in two* forms— (a) opium intended for export to foreign countries, departmentally known as "provision" opium, and (b) opium intended for consumption in India and Burma, departmentally known as "excise" opium. Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140½ lb. It is generally of 71° consistency. Excise opium is made up in cubical packets, each weighing one ser, 60 of which are packed in a case. It is of higher consistency than the "provision opium." Provision opium is sold by public auction in Calcutta. A notification is published annually, generally about the month of June, stating the number of chests which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Board of Revenue. 13,200 chests were originally notified for sale in 1914, for shipment to non-China markets. This was subsequently reduced to 12,780. The number of chests actually sold was 11,428. In addition to this 420 chests were sold to the Government of Hongkong. The duty levied by the Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to Rs.8,000 a year, under an agreement remaining in force until the 31st December, 1918. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

The cultivation of the poppy is prohibited in British provinces other than the United Provinces, the Punjab, Burma, and Ajmer-Merwara. The only licit supply of opium is what is known as "Bengal Excise Opium." This is supplied from the Ghazipur Opium Factory and from the Calcutta Presidency godowns to the Government treasuries and depôts, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts a sum, Rs.8½ per seer, out of the proceeds of this opium is credited under opium as representing the estimated cost of production. The remainder of the proceeds is credited under excise. The various provinces submit their indents through the Board of Revenue, United Provinces. These are forwarded to the Opium Agent, Ghazipur, and the quantity indented for is supplied direct from the Opium factory to the treasuries and Government depôts, and the issues are made from the latter to licensed vendors.

Malwa opium is almost entirely produced in the undermentioned Native States in the Central India ^{Malwa opium} and Rajputana Agencies, together with the Baroda State. In the Khairpur State (Sind) it is grown in the Khairpur taluka, but production is limited to the requirements of the State. In British territory, it is grown in Ajmer-Merwara only. A chest of Malwa opium contains 140 lbs. in weight. The opium is of 90° to 95° consistency and is usually packed in half-chests for convenience of carriage.

Central India	Indore Residency	Indore, Dewas, Bagli
	Gwalior Residency	Gwalior, Raghogarh, Parone, Gurra, Umri, Bhadaura, Dharnaoda, Sirsi
	Bhopal Agency	Bhopal, Rajgarh, Narsingarh, Khilchipur, Maksudangarh, Qirwai, Muhammaddgarh, Basoda, Sotalia, Agra, Barkhera, Kamalpur, Dhabla Dhir, Dhabla Ghosi, Daria Kheri, Rajapur Kheri, Jabria, Bhil, Tappa, Pataria, Piplianagar, Khajuri, Dugri, Sadan Kheri, Hirapur, Pathari
	Bundelkhand Agency	Datia, Panna, Ajaigarh, Baoni, Chhatarpur, Baraundha, Paldeo, Pahra, Taraon, Gawrihar, Charkhari, Bijawar, Sarila
	Baghelkhand Agency	Rewa, Maihar, Nagode
	Malwa Agency	Jaora, Ratlam, Sailana, Sitamau, Piploda, Panth Piploda
	Southern States Agency.	Dhar, Jhabua, Barwani, Ali Rajpur, Jobat, Bagode, Nimkhera, Kalibaora, Rajgarh, Bharupura, Chiktiabar, Manpur (British), Jamnia, Garhi, Kothi

* A small quantity of opium for medical purposes is also made at Ghazipur, as well as morphia and codeia which are made from opium not fit for other purposes

Rajputana	Mewar Residency	Mewar (Udaipur), Banswara, Partabgarh, Dungarpur, Kushalgarh
	Jaipur Residency	Jaipur, Kishangarh
	Haraoti and Tonk Agency	Bundi, Tonk, Shahpura
	Eastern Rajputana Agency	Bharatpur, Dholpur, Karauli
	Kotah Agency	Kotah, Jhalawar
	Alwar Agency	Alwar
	Bikaner Residency	Bikaner
	Western Rajputana Residency	Marwar (Jodhpur), Jaisalmer, Sirohi

In these States the British Government does not control the cultivation of the poppy or the manufacture of opium or its local consumption. The import of opium from these States into British India and the transport through British India are prohibited except under passes granted by the Opium Agents, the Agent to the Governor-General in Central India and the Commissioner of Ajmer-Merwara being *ex-officio* Opium Agents for their respective charges. Malwa opium was imported into the Bombay Presidency for local consumption in British India as well as for exportation by sea to China, a duty, commonly called pass-duty, being levied at the scales before issue of the pass referred to above. This pass-duty constituted the British revenue from Malwa opium: and the rates varied from time to time. The importation of Malwa opium for local consumption in the Bombay Presidency has been discontinued with effect from the 1st April, 1912, the Presidency being supplied from Ghazipur.

Under the arrangements made between His Majesty's Government and the Government of China a fixed number of chests of Malwa opium could only be exported to China, and only 2,755 chests were exported during the year 1913. The export has, however, been prohibited since 1st January, 1914.

Baroda.—The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly, for consumption in the State. The State has, by agreement, assimilated its retail system and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

Ajmer Merwara.—In these two British districts, which are surrounded by the Native States constituting the Rajputana Agency, the cultivation of the poppy and the manufacture and sale of opium were formerly permitted without restriction, except in the three municipalities of Ajmer, Beawar, and Kekri, and the cantonment of Nasirabad. An import duty of Rs 4 per ser was levied from the 1st April, 1904, on Malwa opium brought into Ajmer-Merwara for consumption, and from the 1st April, 1905, an excise duty at the same rate was imposed on opium produced in the district. Subsequently, from the 1st April, 1908, the levy of the excise duty was restricted to opium consumed within Ajmer-Merwara, and the duty on opium removed for export outside the district was remitted. Poppy cultivation was at the same time prohibited in the Ajmer district, and a maximum limit of 2,500 and 400 bighas was imposed upon the cultivation in the Todgarh and Beawar tahsils, respectively. No area has been licensed for the cultivation of poppy since 1911-12.

Punjab and Burma.—The cultivation of opium is permitted in certain districts of the Punjab and Burma on a very limited scale for local consumption.

OPIUM*

No. 12.—RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, from 1870-71 to 1913-14

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1900-01	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1903-04	7,29,24,772	1,31,15,903	8,60,40,675	3,33,49,347	36,813	3,33,86,160	3,95,75,425	1,30,79,090	5,26,54,515
1904-05	7,90,49,203	1,12,73,288	9,03,22,491	2,94,66,626	39,658	2,95,06,284	4,95,82,577	1,12,33,630	6,08,16,207
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10	7,21,02,459	1,09,17,786	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11	11,26,38,931	1,90,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574
1911-12	7,89,46,552	1,04,72,618	8,94,19,170	1,08,98,235(a)	43,541	1,09,41,776	6,80,48,317	1,04,29,077	7,84,77,394
1912-13	5,47,11,876	2,21,56,997	7,68,68,873	89,53,732	42,197	89,95,929	4,57,58,144	2,21,14,800	6,78,72,944
1913-14	2,39,33,279	4,39,899	2,43,73,178	1,51,48,205(b)	38,395	1,51,86,600	87,85,074	4,01,504	91,86,578

* Compiled from the Finance and Revenue Accounts and from special official returns

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of the next table and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price Rs15,49,950 was, by special arrangement, credited to Excise revenue

(a) Includes Rs20,535, being the allowances of a delegate to the International Opium Conference at Hague, and miscellaneous expenditure

(b) Includes Rs73,36,902 on account of purchase of Malwa Opium

No. 13.—COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from 1880-81 to 1913-14

	India General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	Bombay	TOTAL
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440		4,10,880	*2,37,530				22,50,460
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440		4,25,210	..				18,80,600
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790		4,76,740	28,720				21,07,740
1895-96	150	2,43,320	2,00,520	4,29,860	7,12,980		5,28,760	80,910				22,16,500
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226		5,01,829	85,655				23,03,305
1903-04	51	2,61,356	5,99,573	4,53,671	7,67,790		5,46,359	73,763	9,197			27,11,760
1904-05	43	2,88,409	6,49,480	4,65,419	7,59,988		5,62,219	62,688	7,225			27,95,471
1905-06	..	3,07,789	6,08,306	5,36,802	7,47,583		5,74,014	73,499	8,747			28,56,740
1906-07	..	4,70,042	5,77,165	6,44,655	7,21,430		6,04,104	83,317	9,256			31,09,969
1907-08	..	4,78,900	5,36,809	6,90,437	8,26,570		5,88,482	82,238	17,221	14,140		32,34,797
1908-09	..	4,43,567	4,82,293	6,68,826	8,61,607		5,52,953	1,95,407	18,640	4,30,030		36,53,323
1909-10	2,825	4,45,967	4,55,841	6,30,522	8,05,506		5,85,646	4,46,361	22,316	4,58,829		38,54,413
1910-11	5,325	4,86,336	4,34,347	6,29,268	8,14,155		5,41,718	5,48,690	22,007	4,19,602		39,01,448
1911-12	6,036	5,06,612	3,95,374	6,33,114	8,47,162		5,44,998	6,20,380	20,544	4,33,109		40,07,319
1912-13	20,370	5,15,337	3,99,441	5,27,297	5,82,972	3,90,367	5,72,445	5,97,193	45,876	4,12,353	7,74,806	48,38,457
1913-14	31,310	5,20,891	3,79,027	5,41,552	5,90,564	4,14,698	5,76,202	6,51,954	46,555	3,94,928	5,13,610	46,61,291

* Proceeds of experimental sale of Bengal opium

No. 14.—QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, from 1870-71 to 1913-14

	BENGAL	MALWA			TOTAL OF BENGAL AND MALWA	EXPORTED FROM							GRAND TOTAL
		Central India	Ahmad- abad	Ajmer		BENGAL				BOMBAY			
						To China	To Straits Settle- ments	To other countries	TOTAL	To China	To other countries	TOTAL	
1870-71	49,030	37,608	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,517	9	41,586	88,354½
1880-81	56,400	36,649	1	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1903-04	48,000	26,737½	—	—	74,737½	29,705	14,078	4,435	48,218	25,341	80	25,421	73,639
1904-05	48,000	19,287	1,124½	—	68,411½	33,029	12,218	2,608	47,855	18,955	51	19,006	66,861
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,666	20	12,686	66,274
1907-08	48,900	16,849	1,500	—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760
1908-09	45,900	33,569	850	—	80,319	30,849	11,114	3,007	44,970	21,909	77½	21,986½	66,956½
1909-10	42,300	13,186	706	—	56,192	28,753	11,140	3,572	43,465	12,716	10½	12,726½	56,191½
1910-11	37,560	1,200½	201	—	38,961½	24,537	9,138	3,446	37,121	6,787	13	6,800	43,921
1911-12	26,330	7,892½	105	—	34,327½	11,375	6,684	6,103	24,162	14,023	4	14,027	38,189
1912-13	17,890	9,968	917½	—	28,775½	8,025	5,098	6,701	19,824	11,556	..	11,550	31,374
1913-14	9,070*	2,645	..	—	11,715	5,090	1,537	2,524	9,151	2,755	..	2,755	11,906

*Includes 70 Chests sold direct to Hongkong Government

No. 15.—QUANTITY (chests) of BIHAR and BENARES OPIUM SOLD, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE, from 1870-71 to 1913-14

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihár	Benares	TOTAL	Bihár	Benares	TOTAL	Bihár	Benares	Both kinds
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,255
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234½
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026½	1,037½
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399½	1,381½	1,390½
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362½	1,358½	1,360½
1903-04	24,000	24,000	48,000	3,50,87,652	3,50,87,943	7,01,75,595	1,461½	1,461½	1,461½
1904-05	24,000	24,000	48,000	3,89,29,242	3,72,63,878	7,61,93,120	1,622½	1,552½	1,587½
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462½	1,405½	1,434½
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438½	1,342½	1,390½
1907-08	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367½	1,333½	1,350½
1908-09	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432½	1,332½	1,383½
1909-10	21,150	21,150	42,300	3,39,54,850	3,42,37,350	6,81,92,200	1,605½	1,618½	1,612½
1910-11	18,630	18,930	37,560	5,44,38,585	5,41,67,530	10,86,06,115	2,921½	2,861½	2,891½
1911-12	12,770	13,560	26,330	3,71,98,470	3,62,73,805	7,34,72,275	2,912½	2,675½	2,790½
1912-13	6,970	10,920	17,890	2,33,27,800	2,64,77,435	4,98,05,235	3,346½	2,424½	2,783½
1913-14	1,500	7,570	9,070	32,44,119	1,59,48,058	1,91,92,177	2,163	2,107	2,116

No. 16.—AVERAGE PRICE (in rupees) per CHEST of BIHAR and BENARES OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1905 to 1913

	Bihār	Benares	Average of both	Bihār	Benares	Average of both	Bihār	Benares	Average of both
	1905			1906			1907		
Number of chests sold	48,000			52,800			48,900		
January . . .	1,605 — —	1,545 — 4	1,575 — 2	1,430 — —	1,380 — —	1,405 — —	1,450 — —	1,296 2 2	1,373 1 1
February . . .	1,685 8 4	1,555 11 7	1,620 10 —	1,377 3 5	1,309 7 7	1,343 5 6	1,409 1 9	1,319 7 1	1,364 4 5
March . . .	1,609 11 —	1,494 11 9	1,552 3 4	1,307 5 9	1,208 10 8	1,258 — 3	1,528 2 2	1,494 15 3	1,511 8 8
April . . .	1,550 — —	1,448 7 7	1,499 3 9	1,340 — —	1,216 2 4	1,278 1 2	1,481 13 9	1,431 6 10	1,456 10 4
May . . .	1,560 — —	1,499 6 2	1,529 11 1	1,334 12 6	1,210 — 4	1,272 6 5	1,442 12 2	1,380 6 6	1,411 9 4
June . . .	1,554 — 7	1,512 6 7	1,533 3 7	1,331 — 8	1,257 2 10	1,294 1 9	1,445 — 2	1,410 — —	1,427 8 1
July . . .	1,562 8 —	1,477 10 9	1,520 1 4	1,365 — —	1,235 — 10	1,300 — 5	1,332 3 —	1,326 15 7	1,329 9 3
August . . .	1,548 4 1	1,509 14 3	1,329 1 2	1,500 — 4	1,450 2 8	1,475 1 6	1,325 — —	1,301 15 8	1,313 7 10
September . . .	1,457 — 9	1,424 15 9	1,441 — 3	1,450 — —	1,330 — —	1,390 — —	1,312 8 2	1,268 — 2	1,290 4 2
October . . .	1,397 — 4	1,370 — —	1,383 8 2	1,451 1 5	1,365 — —	1,408 — 8	1,356 9 —	1,331 8 4	1,344 — 8
November . . .	1,410 — —	1,376 — 9	1,393 — 4	1,550 4 —	1,476 — 4	1,513 2 2	1,365 — —	1,315 — 4	1,340 — 2
December . . .	1,420 — 9	1,385 — —	1,402 8 4	1,553 13 9	1,465 — —	1,509 6 10	1,285 — 4	1,269 11 9	1,277 6 1
Average price for the year . . .	1,530 5 6	1,466 9 10	1,498 4 4	1,415 14 2	1,325 3 7	1,370 8 11	1,394 6 10	1,345 7 6	1,369 15 2
	1908			1909			1910		
Number of chests sold	45,900			42,300			37,560		
January . . .	1,285 — —	1,250 — —	1,267 8 —	1,442 1 4	1,320 — 10	1,381 1 1	2,109 9 8	1,979 8 8	2,044 9 2
February . . .	1,365 — 4	1,327 3 3	1,346 1 10	1,345 — —	1,285 — —	1,315 — —	2,305 — 2	2,490 — —	2,397 8 1
March . . .	1,386 13 8	1,360 — —	1,373 6 10	1,242 2 8	1,220 — —	1,231 1 4	2,349 11 1	2,308 7 6	2,329 1 4
April . . .	1,457 8 4	1,394 11 —	1,426 1 8	1,165 7 9	1,166 10 8	1,166 1 2	2,657 15 —	2,996 13 6	2,827 6 3
May . . .	1,550 — —	1,453 2 —	1,501 9 —	1,352 8 —	1,380 — —	1,356 4 —	3,100 — —	3,065 — —	3,082 8 —
June . . .	1,480 — —	1,354 14 4	1,417 7 2	1,350 — —	1,352 6 8	1,351 3 4	2,204 15 —	2,149 10 1	2,177 4 6
July . . .	1,440 — —	1,315 — —	1,377 8 —	1,199 6 5	1,215 — —	1,207 3 2	2,155 3 10	1,969 5 9	2,062 4 10
August . . .	1,405 — —	1,297 10 2	1,351 5 1	1,292 6 8	1,285 15 1	1,289 2 10	2,211 4 1	2,207 1 8	2,209 2 10
September . . .	1,375 — —	1,283 5 6	1,329 2 9	1,357 1 4	1,315 — —	1,336 — 8	2,654 9 2	2,557 15 —	2,606 4 1
October . . .	1,556 — 8	1,420 — —	1,488 — 4	1,436 4 2	1,442 8 5	1,439 6 4	3,046 — 8	2,970 1 2	3,008 — 11
November . . .	1,495 — —	1,380 — —	1,437 8 —	1,755 — 2	1,845 — 2	1,800 — 2	3,300 — —	3,256 — 11	3,278 — 5
December . . .	1,400 4 1	1,265 — —	1,332 10 —	1,755 — 2	1,805 — —	1,780 — 1	3,105 1 2	3,005 — —	3,055 — 7
Average price for the year . . .	1,432 15 7	1,341 11 10	1,387 5 9	1,391 — 7	1,386 — 10	1,388 8 8	2,083 4 6	2,662 14 8	2,673 1 3
	1911			1912			1913		
Number of chests sold	26,330			17,890			9,000		
January . . .	3,435 5 8	3,300 — —	3,365 1 6	3,698 15 2	3,201 6 4	3,433 — 3	1,865 8 5	1,829 3 8	1,835 8 —
February . . .	3,481 3 8	3,400 — —	3,439 1 —	3,461 8 8	2,933 1 —	3,179 1 3	2,350 — —	2,345 3 —	2,346 — 4
March . . .	2,980 13 —	2,583 5 9	2,774 8 —	3,773 6 3	2,350 — —	3,164 1 6	3,050 — —	3,050 — —	3,050 — —
April . . .	2,970 13 11	2,900 — —	2,934 1 4	3,791 1 9	2,701 6 3	3,200 1 2	3,015 12 7	3,010 — —	3,011 — —
May . . .	2,977 2 3	2,875 1 2	2,924 2 6	4,096 4 2	2,855 6 8	3,423 4 2	2,995 12 —	2,990 — —	2,991 — —
June . . .	3,161 4 —	2,943 6 1	3,048 2 6	2,977 3 6	2,315 3 9	2,618 2 10	2,490 12 —	2,485 — —	2,486 — —
July . . .	1,791 6 6	1,691 12 —	1,741 6 1	3,317 12 11	2,331 11 1	2,810 1 4	2,109 4 —	2,110 15 1	2,110 10 5
August . . .	1,882 1 11	1,700 — 11	1,790 11 8	3,909 5 7	3,723 8 3	3,266 2 11	2,301 8 —	2,295 — —	2,296 2 1
September . . .	2,794 11 6	2,699 10 7	2,747 — 1	3,809 14 —	2,674 9 9	3,194 2 2	2,998 12 —	2,600 — 10	2,669 6 3
October . . .	3,403 6 7	3,249 7 2	3,326 2 —	3,736 1 9	2,608 2 10	3,124 5 7	1,800 — —	1,798 3 4	1,798 8 4
November . . .	2,898 6 8	2,699 — 4	2,798 1 2	1,650 — —	1,650 — —	1,650 — —	1,765 — —	1,764 8 5	1,764 9 8
December . . .	2,925 5 9	2,748 11 3	2,834 3 6	1,585 — —	1,579 5 7	1,581 3 7	1,530 — —	1,530 — —	1,530 — —
Average price for the year . . .	2,891 13 5	2,732 8 7	2,810 3 5	3,317 3 6	2,606 2 5	2,886 15 7	2,356 — 5	2,317 2 4	2,324 1 1

No. 17.—AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA, in the BIHAR and from 1870-71

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihār	Benares	TOTAL	Bihār		Benares		TOTAL		Bihār	Benares	TOTAL
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1870-71 . . .	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1875-76 . . .	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1880-81 . . .	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1885-86 . . .	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1890-91 . . .	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1895-96 . . .	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1900-01 . . .	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1903-04 . . .	11	20	31	332,008	207,505	696,522	435,326	1,028,530	642,831	34,503	77,049	111,552
1904-05 . . .	11	19	30	333,068	208,167	606,338	378,961	939,406	587,128	35,937	68,031	103,968
1905-06 . . .	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07 . . .	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08 . . .	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09 . . .	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10 . . .	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11 . . .	4	14	18	157,309	98,318	423,281	264,550	580,590	362,868	11,901	33,025	44,926
1911-12 . . .	..	14	14	..	..	321,074	200,672	321,074	200,672	..	31,473	31,473
1912-13 . . .	..	15	15	..	..	285,220	178,263	285,220	178,263	..	26,813	26,813
1913-14 . . .	..	15	15	..	..	231,298	144,561	231,298	144,561	..	24,292	24,292

NOTE.—(1) The standard bigha in both agencies is five-eighths of an acre
* The figures relate to the year September to August up to 1900-01 and to the factory year (November to October) thereafter

No. 18.—QUANTITY (chests) of BENGAL OPIUM made, CHARGES thereof, net and average COST per

	QUANTITY MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	PROVISION	EXCISE		Total outturn in provision chests		
		Actual	Equivalent in provision chests			
1870-71	40,981½	2,981½	3,190⅞	44,171½	R A. P. 4 8 —	R 1,38,13,420
1875-76	68,051	3,697½	3,963½	72,014½	5 — —	2,57,63,400
1880-81	49,732	3,856½	4,111	53,843	{ Bihār 5 — — Benares 4 8 — }	1,80,49,480
1885-86	64,500	5,563½	6,165	70,665	5 — —	2,43,00,000
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1900-01	44,457	4,157½	4,517	48,974	6 — —	2,13,65,976
1903-04	50,000	4,778	5,197½	55,197½	6 — —	3,03,71,212
1904-05	55,500	5,973	6,531	62,031	6 — —	3,08,27,904
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,83,043
1911-12	14,000	9,126	10,188	24,188	6 — —	75,53,464
1912-13	7,000	9,947	11,105	18,105	6 — —	64,35,156
1913-14	12,000	8,307	9,274	21,274	7 8 —	72,87,735

BENARES AGENCIES
to 1913-14*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihār	Benares	TOTAL	Bihār	Benares	TOTAL	Bihār	Benares	TOTAL	Bihār	Benares	
2,451 $\frac{5}{8}$	529 $\frac{3}{4}$	2,981 $\frac{1}{8}$	22,981	18,000 $\frac{1}{2}$	40,981 $\frac{1}{2}$	25,432 $\frac{5}{8}$	18,529 $\frac{1}{2}$	43,962 $\frac{1}{2}$	Srs. Chs. 3 12	Srs. Chs. 3 10 $\frac{3}{4}$	1870-71
2,959 $\frac{1}{2}$	738 $\frac{3}{4}$	3,697 $\frac{3}{4}$	34,957	33,094	68,051	37,916 $\frac{1}{2}$	33,832 $\frac{3}{4}$	71,784 $\frac{3}{4}$	5 13 $\frac{1}{2}$	6 5 $\frac{3}{4}$	1875-76
3,376 $\frac{1}{2}$	479 $\frac{1}{2}$	3,856 $\frac{1}{2}$	24,200	25,532	49,732	25,576 $\frac{1}{2}$	26,011 $\frac{1}{2}$	53,588 $\frac{1}{2}$	4 8 $\frac{1}{2}$	4 4 $\frac{3}{4}$	1880-81
1,768 $\frac{3}{4}$	3,794 $\frac{5}{8}$	5,563 $\frac{1}{8}$	31,500	33,000	64,500	33,268 $\frac{3}{4}$	36,794 $\frac{5}{8}$	70,063 $\frac{1}{8}$	5 4 $\frac{1}{2}$	4 15 $\frac{1}{4}$	1885-86
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12 $\frac{3}{4}$	4 8	1890-91
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6 $\frac{1}{2}$	1895-96
2,088 $\frac{1}{2}$	2,069	4,157 $\frac{1}{2}$	21,450	23,007	44,457	23,538 $\frac{1}{2}$	25,076	48,614 $\frac{1}{2}$	2 13 $\frac{3}{4}$	4 2 $\frac{1}{2}$	1900-01
2,096	2,682	4,778	25,000	25,000	50,000	27,096	27,682	54,778	4 2 $\frac{1}{2}$	4 6 $\frac{3}{4}$	1903-04
2,327	3,646	5,973	30,500	25,000	55,500	32,827	28,646	61,473	4 5	4 7 $\frac{3}{4}$	1904-05
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14 $\frac{3}{4}$	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0 $\frac{1}{2}$	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,030	28,125	16,367	17,528	33,895	3 14 $\frac{3}{4}$	4 6 $\frac{1}{2}$	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 15 $\frac{1}{2}$	5 1 $\frac{1}{2}$	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0 $\frac{1}{2}$	3 2	1910-11
..	9,126	9,126	..	14,000	14,000	..	23,126	23,126	..	3 15	1911-12
..	9,947	9,947	..	7,000	7,000	..	16,947	16,947	..	3 12	1912-13
..	8,307	8,307	..	12,000	12,000	..	20,307	20,307	..	4 3	1913-14

CHEST of PROVISION OPIUM, and average of WEIGHT to each CHEST, for the SEASON from 1870-71 to 1913-14

MANUFACTURING AND AGENCY CHARGES			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	TOTAL					
R	R	R	R	R	R	Mds.	
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1.72	1870-71
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1.75	1875-76
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1.72	1880-81
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1.75	1885-86
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1.65	1890-91
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1.77	1895-96
21,49,669	19,023	21,68,692	2,35,34,668	480	505*	1.8	1900-01
26,44,746	22,655	26,67,401	3,30,36,613	598	514	1.8	1903-04
25,02,088	23,294	25,25,382	3,33,53,286	538	503	1.8	1904-05
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1.7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1.7	1906-07
22,06,793	28,994	22,33,787	2,68,04,405	515	503	1.7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1.74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1.76	1909-10
20,18,805	25,916	20,44,721	1,28,27,764	525	542	1.7	1910-11
15,45,813	31,677	15,77,490	91,30,954	378	516	1.7	1911-12
14,26,282	23,105	14,49,387	78,84,543	435	545	1.7	1912-13
12,61,035	24,320	12,85,355	85,73,090	403	†	1.7	1913-14

* Figures for the years previous to 1899-1900 represent the average cost per chest of provision opium sold during the year and those for 1899-1900 and subsequent years the average cost per chest of provision opium manufactured during the year

† Figure not available

OPIUM

No. 19.—ALL CHARGES (in rupees) on account of BENGAL OPIUM, from 1885-86 to 1913-14

	ESTABLISHMENT AND CONTINGENCIES		PAYMENTS TO CULTIVATORS		MANUFACTURING CHARGES	MISCELLANEOUS	TOTAL
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1885-86	5,18,320	7,51,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,350
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1903-04	5,58,624	8,87,106	86,99,610	2,15,36,860	15,90,492	76,655	3,33,49,347
1904-05	6,11,532	8,82,348	81,23,170	1,79,87,819	18,03,822	57,944	2,94,66,626
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	8,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,090	1,04,19,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,876		38,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739
1911-12	9,65,232		93,34,253		5,46,535	52,215	1,08,98,235
1912-13	8,13,115		76,70,577		4,35,189	34,851	89,53,732
1913-14	7,65,563		65,95,706		4,14,745	73,72,191*	1,51,48,205

NOTE.—This table gives the details which make up the total charges entered in table No. 12. They are for the official year and therefore do not exactly correspond with the figures in the preceding table, No. 18, which are for the opium year
* Includes Rs. 73,36,902 on account of purchase of Malwa Opium

No. 20.—TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, from 1870-71 to 1913-14

	Central India Agency	Ahmada-bad	Ajmer	TOTAL	RATE OF DUTY PER CHEST			Central India Agency	Ahmada-bad	Ajmer	TOTAL	RATE OF DUTY PER CHEST	
					C. I. and Ahmada-bad	Ajmer						C. I. and Ahmada-bad	Ajmer
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..	1904-05	1,15,66,075	6,18,475	..	1,21,84,550	500	525
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..						600	625
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725	1905-06	87,59,100	8,39,700	..	95,98,800	600	625
1885-86	2,53,28,550	..	..	2,53,28,550	650	675	1906-07	78,76,200	13,44,000	..	92,20,200	600	625
1890-91	1,83,42,300	32,500	..	1,83,74,800	650	675	1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	625
					600	625	1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	625
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675	1909-10	79,11,600	4,23,600	..	83,35,200	600	625
1900-01	1,30,03,500	..	..	1,30,03,500	500	525	1910-11	7,20,300	1,20,600	..	8,40,900	600	625
							1911-12	63,14,000	84,000	..	63,98,000	800	825
1903-04	1,33,68,750	..	..	1,33,68,750	500	525	1912-13	1,19,61,600	11,01,000	..	1,30,62,600	1,200*	1,225*
							1913-14	31,74,000	..	..	31,74,000	1,200*	1,225*

* In addition to the bid for the right to export opium

No. 21.—Prices of Bengal and Malwa Opium in Calcutta and Bombay, and Hongkong and Shanghai, and the rates of Exchange at Hongkong and Shanghai on India, in the calendar year from 1870 to 1913

OPIUM

No. 21.—PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG from

Calendar year.	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares		Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1870 . . .	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1875 . . .	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1880 . . .	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1885 . . .	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1890 . . .	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1895 . . .	1,429	1,400	1,422	1,399	1,397½	766	750½	711½	1,465	1,436	1,361
1900 . . .	1,373	1,367	1,369½	1,360½	1,319	985 ⁵ / ₁₆	986½	925 ³ / ₁₆	1,480	1,445	1,390
1903 . . .	1,338	1,333	1,310	1,332 ² / ₁₆	1,299 ⁵ / ₈	1,110 ⁷ / ₁₆	1,120 ⁹ / ₁₆	996 ¹ / ₁₆	1,494	1,508	1,340
1904 . . .	1,638	1,593	1,634½	1,549	1,540 ⁵ / ₈	1,225 ⁵ / ₁₆	1,199 ¹³ / ₁₆	1,106 ³ / ₁₆	1,690	1,654	1,525
1905 . . .	1,530	1,467	1,530	1,469½	1,732½	1,090 ⁷ / ₁₆	1,043½	1,187½	1,575	1,506	1,715
1906 . . .	1,416	1,325	1,415	1,319	1,542	904½	850½	987½	1,446	1,360	1,579
1907 . . .	1,394	1,345	1,381	1,313½	1,366	901½	870 ¹ / ₈	870½	1,431	1,381	1,385
1908 . . .	1,433	1,342	1,443	1,362½	1,297 ¹ / ₁₆	1,113	1,048 ⁵ / ₁₆	1,068½	1,509	1,421	1,449
1909 . . .	1,391	1,386	1,401	1,399	1,324½	1,127½	1,125½	1,263½	1,487	1,484	1,665
1910 . . .	2,683	2,663	2,730½	2,716½	2,160½	2,106½	2,123½	2,290	2,783	2,805	3,025
1911 . . .	2,890	2,739	3,825	3,731½	3,713½	2,947½	2,972	2,990	3,979	4,112	4,049
1912 . . .	3,488	2,557	3,846	3,614	4,283½	3,663	3,605	3,191	5,421	5,335	4,741½
1913 . . .	2,405	2,374	2,360	2,322	4,664	4,210	..	5,170	6,231	..	3,487

No. 22.—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	CHINA		STRAITS SETTLEMENTS		UNITED KINGDOM		EAST COAST OF AFRICA		MAURITIUS		NATAL		REUNION	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1870-71 . . .	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	..	..	10	11,350
1875-76 . . .	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	..	..	..	..
1880-81 . . .	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1885-86 . . .	76,115	9,30,12,585	10,728	1,30,12,000	..	..	7	8,325	19	23,535	2	1,800	7	8,890
1890-91 . . .	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	..	..
1895-96 . . .	45,617	6,35,38,183	12,529	1,72,93,283	..	33,602	8	9,250	32	43,365	2	1,400	..	..
1900-01 . . .	49,761	6,74,37,324	16,779	2,28,71,735	507	8,24,420	17	19,183	38	49,325	5	6,500	..	..
1903-04 . . .	55,041	7,78,00,908	14,134	2,04,86,145	290	4,13,770	21	25,975	25	33,425	6	5,985	..	..
1904-05 . . .	51,984	8,31,15,607	12,255	1,89,42,510	277	4,38,735	5	8,200	39	60,210	7	10,395	..	..
1905-06 . . .	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	..	..
1906-07 . . .	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	..	..
1907-08 . . .	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	..	..	..
1908-09 . . .	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	..	..	..	..
1909-10 . . .	41,468	6,91,74,806	11,140	1,85,21,450	..	80	11	16,550	5	6,575	..	..	..	..
1910-11 . . .	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	..	..	..	..
1911-12 . . .	25,398	9,95,21,175	6,684	1,64,97,015	15	43,605	4	13,800	23	56,760	..	..	..	..
1912-13 . . .	19,575	8,82,81,150	5,098	1,05,73,050	11	17,700	..	..	10	24,950	..	..	..	..
1913-14 . . .	4,061	1,89,53,315	1,537	33,97,500	115	2,76,645	..	..	19	50,670	..	..	..	..

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, 1870 to 1913

CHINA								Calendar year.
AT SHANGHAI						EXCHANGE ON INDIA		
IN TAELS			IN RUPEES					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 \$	Shanghai, Rupees per 100 Taels	
405	387	495	1,233	1,208	1,506	227	305	1870
432	420	432	1,322	1,284	1,322	223	306	1875
459	437	569	1,411	1,342	1,750	225	308	1880
434	421	403	1,327	1,284	1,234	224	306	1885
356	354	387	1,089	1,081	1,184	221½	306½	1890
563½	552½	533	1,490	1,460½	1,409½	191½	264½	1895
688	672	704	1,444	1,411	1,478	150¾	209½	1900
..	..	..	..	..	..	134¾	183¾	1903
..	..	..	..	..	..	137½	192½	1904
..	..	..	..	..	..	144¾	202½	1905
..	..	..	..	..	..	159¾	216¾	1906
..	..	..	..	..	..	158½	..	1907
..	..	..	..	..	..	135¾	..	1908
..	..	..	..	..	..	131¾	..	1909
..	..	..	..	..	..	132¾	..	1910
..	..	2,371½	..	..	4,281	135	180½	1911
..	..	2,550	..	..	5,184½	148½	203½	1912
..	..	3,010	..	..	6,036	147½	203	1913

by SEA to each FOREIGN COUNTRY, from 1870-71 to 1913-14

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,628
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
3	4,060	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	1	600	87,956	10,73,55,180
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	80	1,09,681	60,860	8,45,93,364
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	69,708	9,45,54,375
1	1,230	189	2,75,905	2,250	36,83,700	655	9,51,025	..	..	66	1,01,970	959	14,21,606	73,637	10,47,01,688
..	..	192	2,98,605	700	11,45,000	750	11,75,750	..	..	82	1,36,860	570	9,02,570	66,861	10,62,34,442
..	..	179	2,57,120	500	7,55,175	770	10,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,995	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,39,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,782
..	..	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571
..	..	231	5,52,755	1,615	31,15,825	2,125	58,02,375	..	..	..	..	50	1,53,250	43,921	12,76,39,748
..	..	120	3,13,830	2,125	48,82,500	2,195	54,31,800	..	..	..	..	1,625	41,30,415	38,189	13,08,90,900
..	..	50	1,02,200	805	14,85,275	3,010	57,51,125	..	..	..	..	2,815	59,80,870	31,374	11,22,16,320
..	..	105	2,37,675	875	19,42,530	3,265	70,82,985	..	..	..	..	1,929	42,59,145	11,906	3,42,00,465

* Represents total quantity of Indian opium exported to Indo-China (including Cochin China, Cambodia, Annam, and Tonkin)

OPIUM

No. 23.—EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS, also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1913

	EXPORTED FROM INDIA (chests)							IMPORTED INTO HONGKONG FROM INDIA (chests)				
	FROM CALCUTTA				FROM BOMBAY			FROM CALCUTTA		TOTAL	FROM BOMBAY	TOTAL
	To China	To Straits	To Cochin China	Total to all Countries	To China	To Straits	TOTAL EXPORTS	Patna	Benares			
1870	40,455	7,696	..	48,151	41,001	..	49,152	25,705	14,401	40,106	40,558	80,664
1875	34,498	10,892	10	45,400	41,964	..	87,364	25,651	8,385	34,036	42,929	76,965
1880	46,147	9,833	..	55,980	35,251	..	91,231	25,899	17,391	43,290	34,192	77,482
1885	38,817	10,677	700	50,194	37,036	..	87,230	22,865	15,240	38,105	37,516	75,621
1890	42,753	13,763	725	57,241	26,934½	..	84,175½	26,855	16,308	43,161	26,554	69,717
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1900	25,012	16,204	1,870	44,392	26,426	..	70,839	18,945	5,928	24,873	26,209½	51,082½
1903	29,860	14,342	2,250	48,430	23,937	35	72,425	21,157	6,907	28,064	23,425	51,489
1904	32,828	11,993	1,100	47,842	20,537	55	68,452	21,968	8,321	30,289	20,705½	50,994½
1905	32,769	12,894	500	47,976	15,055	..	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,000	..	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	..	63,415	22,990	9,744	32,734	13,385½	46,119½
1908	32,867	11,459	800	47,072	15,264	60	62,407	21,929	8,941	30,870	14,441	45,311
1909	28,825	10,815	2,450*	43,800	13,423	..	57,240	18,853	7,487	26,340	13,446	39,786
1910	22,570	10,688	1,110	36,620	11,670	..	48,302	15,425	5,035	20,460	11,653	32,113
1911	17,325	7,309	2,375	30,307	14,506	..	44,819	9,068	4,106	13,174	12,484½	25,658½
1912	8,039†	4,603	585	19,644	15,163	..	34,827	6,659	2,320	8,979	14,507	23,486
1913	1,110*	2,567	745	11,149	3,502	..	14,651	1,045	235	1,280	3,515½	4,795½

	IMPORTED INTO THE STRAITS FROM INDIA (chests)					TOTAL IMPORTS FROM INDIA INTO HONGKONG AND THE STRAITS	PERSIAN AND TURKEY OPIUM IMPORTED INTO HONGKONG (chests)		
	FROM CALCUTTA			FROM BOMBAY	TOTAL		Persian	Turkey	Chinese
	Patna	Benares	TOTAL						
1870	105	7,613	7,718	..	7,718	88,312	2,405	..	..
1875	220	9,575	9,795	..	9,795	86,760	1,397	80	..
1880	335	10,402	10,737	..	10,737	88,219	4,662	65	..
1885	557	10,082	10,639	..	10,639	86,260	4,735	132	..
1890	645	13,071	13,716	..	13,716	83,483	6,940	29½	..
1895	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	..
1900	750	15,469	16,229	..	16,229	67,311½	5,206½	418	40
1903	1,561	12,881	14,448	36	14,484	65,973	5,764	14	..
1904	207	12,029	12,236	54	12,290	63,284½	4,540	34	..
1905	30	12,656	12,686	..	12,686	60,533	2,094½	33	..
1906	65	12,335	12,430	..	12,430	63,217	2,388	887	..
1907	255	13,183	13,448	..	13,448	59,567½	1,999	4	..
1908	50	11,409	11,459	60	11,519	56,830	3,544½	5	..
1909	795	9,681	10,476	..	10,476	50,262	2,416	..	..
1910	564	9,839	10,403	..	10,403	42,516	1,979	..	..
1911	1,420	5,705	7,125	..	7,125	32,783½	1,002½	..	..
1912	1,309	3,358	4,667	..	4,667	28,153	657	..	..
1913	710	1,572	2,282	..	2,282	7,077½	1,774	2	..

* Represents the total imports of Indian opium into Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

† Includes sources of Hongkong but excludes those of Mexico

No. 24.—IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA, from 1870 to 1913

	NORTHERN PORTS					YANGTZE PORTS (a)					CENTRAL PORTS (b)				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,363	7,730	2,534	14	11,641
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,932	2,470	17	10,699
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1885	2,843	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1900	1,142	200	307	1	1,650	9,390	333	85	1	9,809	7,498	5,544	4,560	..	17,602
1903	362	110	394	3	869	8,658	686	98	..	9,442	7,426	8,864	5,689	123	22,102
1904	259	84	313	..	656	8,987	698	60	..	9,745	7,714	7,229	5,018	55	20,016
1905	188	126	376	..	690	6,152	1,000	17	..	7,169	5,783	7,808	5,244	17	18,852
1906	229	198	557	..	984	5,374	1,261	16	..	7,151	4,437	8,981	5,670	13	19,101
1907	110	95	323	2	520	8,056	1,106	7	..	9,169	4,936	8,606	5,413	6	18,961
1908	100	94	210	..	404	6,610	572	1	..	7,183	4,478	7,326	4,519	8	16,331
1909	227	157	579	..	963	5,638	427	..	..	6,065	4,259	7,745	4,921	..	16,985
1910	54	42	103	..	199	4,666	326	..	..	4,992	2,893	6,210	3,965	..	13,068
1911	51	6	146	..	203	3,443	335	13	..	3,791	3,583	3,964	3,790	12	11,349
1912	391	7	87	..	485	4,151	33	5	..	4,189	2,745	2,478	2,397	4	7,624
1913	314	2	21	..	337	2	..	..	..	2	5,959	3,255	543	1	9,758

	SOUTHERN COAST PORTS (c)					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035
1875	9,760	7,546	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,458
1880	5,759	9,391	9,344	3,365	27,849	33,558	17,222	17,480	5,028	73,238
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1890	8,535	16,293	11,282	4,982	41,092	28,398	25,435	17,284	4,999	76,616
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1900	4,918	9,787	5,022	489	20,216	22,948	15,864	9,974	491	49,277
1903	5,133	12,467	4,591	3,788	26,029	21,629	22,127	10,772	3,914	58,442
1904	5,138	11,936	4,221	3,038	24,333	22,098	19,947	9,612	3,093	54,760
1905	3,911	13,967	5,657	1,674	25,209	16,034	22,901	11,294	1,691	51,920
1906	3,824	15,033	7,232	759	26,848	14,364	25,473	13,475	772	54,084
1907	4,291	14,337	5,825	1,479	25,932	17,393	24,144	11,568	1,487	54,592
1908	4,503	12,611	6,085	1,286	24,485	15,691	20,603	10,315	1,294	48,403
1909	4,036	13,751	6,025	1,130	24,942	14,160	22,080	11,525	1,130	48,895
1910	3,044	9,273	4,245	620	17,182	10,657	15,851	8,313	620	35,441
1911	2,262	5,532	3,393	1,224	12,411	9,339	9,837	7,342	1,236	27,754
1912	2,872	4,698	2,074	24	9,668	10,159	7,216	4,563	28	21,966
1913	4,161	2,993	863	8	8,025	10,436	6,250	1,427	9	18,122

NOTE—(1). All opium imported into China reaches through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and boiled opium.

(a) Includes figures for Ningpo (a Central Port) up to 1896.

(b) Shows figures for the port of Shanghai only up to 1896.

(c) Includes figure for Wenshow and Hangchow (Central Port) up to 1896.

OPIUM

No. 25.—IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, from 1903 to 1913

TREATY PORTS	Estimated population (a)	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
Newchwang	53,700	15	6	25	99	9	2	17	..	..	..	..
Tientsin	800,000	308	247	225	272	150	153	152	43	..	..	..
Chefoo	54,500	546	403	440	603	360	232	757	133	197	478	331
Soochow	500,000	..	..	..	..	..	..	..	..	..	..	..
Kiaochow	(b)	..	..	..	10	11	17	37	23	6	7	6
TOTAL NORTHERN PORTS	1,408,200	869	656	690	984	530	404	63	199	203	485	337
Snangsha	250,000	..	110	240	247	1276	139	196	154	98	..	..
Chungking	631,700	..	..	..	1	1	..	..	5	..	..	..
Kiukiang	36,000	2,240	2,418	1,715	1,459	1,874	1,494	1,438	1,216	1,491	999	..
Chinkiang	184,000	3,508	3,462	2,351	2,498	3,302	2,894	2,609	2,039	903	1,009	..
Yochow	20,000	196	78	..	..	2	..	..	4	..	..	..
Shasi	100,000	65	67	58	55	78	43	30	17	14	452	..
Hankow	590,000	207	253	283	306	238	196	135	86	56	537	2
Wuhu	98,000	2,255	2,360	1,626	1,633	2,428	2,042	1,657	1,451	1,223	1,189	..
Iehang	55,000	..	..	1	2	..	..	..	..	1	3	..
Nanking	260,000	971	997	915	950	970	375	..	20	..	..	..
TOTAL YANGTZE PORTS	2,224,700	9,442	9,745	7,169	7,151	9,169	7,183	6,065	4,992	3,791	4,189	2
Shanghai	651,000	17,493	15,203	14,811	15,936	15,722	13,727	14,873	12,108	10,908	7,615	9,758
Ningpo	455,000	2,207	2,206	1,814	1,406	1,458	1,323	936	505	412	9	..
Wenchow	100,000	175	117	128	153	108	82	82	91	28	..	..
Hangchow	594,000	2,227	2,487	2,099	1,603	1,673	1,199	1,034	364	1	..	..
TOTAL CENTRAL PORTS	1,800,900	22,102	20,016	18,852	19,101	18,961	16,331	16,925	13,008	11,349	7,624	9,758
Foochow	624,000	4,419	3,851	3,301	3,362	3,194	2,869	55	1,759	1,449	946	1,034
Amoy	114,000	3,919	3,422	3,299	3,645	3,870	3,257	3,807	3,376	2,830	1,629	508
Swatow	70,000	5,892	4,865	4,129	4,381	4,304	4,233	4,287	2,656	1,941	2,062	2,121
Canton	900,000	9,462	9,453	10,209	11,145	10,404	10,059	7,559	5,065	3,908	3,101	2,410
Kowloon	(b)	727	629	917	1,017	1,040	953	765	496	204	145	158
Kiungchow	44,200	189	450	1,075	1,033	1,133	546	882	115	28	217	165
Lappa	(b)	1,089	1,276	1,783	1,650	1,406	1,282	1,019	1,526	818	329	176
Pakhoi	20,000	123	133	176	193	269	279	255	122	77	103	31
Samshui	6,000	192	245	298	379	289	383	2,519	912	492	332	433
Wuchow	40,000	17	9	22	33	23	29	48	173	93	4	..
Kongmoon	62,000	..	..	..	..	..	295	1,243	942	570	800	989
Nanning	87,600	..	..	..	..	..	..	..	..	1	..	..
TOTAL SOUTHERN COAST PORTS	1,967,800	26,029	24,333	25,209	26,848	25,932	24,485	24,942	17,182	12,411	9,663	8,025
GRAND TOTAL	(c) 7,400,700	58,442	54,750	51,920	54,004	54,592	48,403	48,895	35,441	27,754	21,966	13,122

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1913

(b) No information

(c) The total population is estimated at 7,700,100 or 299,400 more, namely, 40,500 at Antung, 13,000 at Lungchow, 10,000 at Tencvneh, 15,000 at Szemao, 10,900 at Mengtsz, 8,000 at Santuao, 5,000 at Chinwangtao, 3,200 at Tatungkow, 34,000 at Tsingtau, 81,400 at Harbin, 40,200 at Sansing, 24,500 at Dairen, 3,600 at Aigun, and 10,100 in other port

No. 26.—DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, from 1903 to 1913

PORTS AND DESCRIPTIONS	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
NORTHERN PORTS—											
Newchwang—											
Malwa	1	..	8	29	2	..	10	..	..	..	..
Patna	14	1	16	63	7	2	7	..	..	..	..
Benares	..	5	1	7	..	..	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..
Tientsin—											
Malwa	226	174	127	153	77	83	93	19	..	..	..
Patna	79	73	97	114	71	70	59	24	..	..	..
Benares	..	..	1	5	..	..	..	..	..	..	..
Sorts	3	..	..	..	2	..	..	..	..	..	..
Chefoo—											
Malwa	135	85	53	46	31	17	120	30	51	391	309
Patna	17	10	13	12	6	5	66	..	1	..	1
Benares	394	308	374	545	323	210	571	103	145	87	21
Sorts	..	..	..	..	..	..	..	..	..	..	..
Kiaochow—											
Malwa	..	..	..	1	..	..	4	5	..	..	5
Patna	..	..	..	9	11	17	25	18	5	7	1
Benares	..	..	..	..	..	..	8	..	1	..	..
YANGTZE PORTS—											
Changsha—											
Malwa	..	8	5	2	1	..	2	5	6	..	..
Patna	..	97	230	234	270	138	194	149	92	..	..
Benares	..	5	5	11	5	1	..	..	..	..	..
Chungking—											
Patna	..	..	..	1	1	..	..	5	..	..	..
Kiukiang—											
Malwa	2,211	2,395	1,686	1,495	1,837	1,470	1,362	1,157	1,281	968	..
Patna	29	23	29	24	37	24	76	59	197	26	..
Benares	..	..	..	..	..	..	..	..	13	5	..
Sorts	..	..	..	..	..	..	..	..	..	..	..
Chinkiang—											
Malwa	3,471	3,431	2,313	2,452	3,264	2,853	2,591	2,015	897	1,009	..
Patna	37	31	37	46	38	41	18	24	6	..	..
Benares	..	..	1	..	..	..	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..
Yochow—											
Malwa	24	7	..	..	2	..	..	4	..	..	..
Patna	172	71	..	..	..	..	..	..	..	..	..
Benares	..	..	..	..	..	..	..	..	..	..	..
Shasi—											
Malwa	31	26	21	17	27	11	8	7	6	445	..
Patna	34	41	37	38	51	32	22	10	8	7	..
Hankow—											
Malwa	113	133	113	88	85	67	26	30	26	537	2
Patna	94	120	149	213	151	129	109	56	30	..	..
Benares	..	..	1	5	2	..	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..
Wuhu—											
Malwa	2,254	2,360	1,625	1,621	2,412	2,026	1,649	1,445	1,226	1,189	..
Patna	1	..	1	12	16	16	8	6	2	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..
Nanking—											
Malwa	554	627	339	259	430	183	..	7	..	..	..
Patna	319	315	516	691	540	192	..	13	..	..	..
Benares	98	55	10	..	..	..	..	..	..	..	..
Ichang—											
Malwa	..	..	1	2	..	..	..	..	1	..	..
Patna	..	..	..	..	..	..	..	..	..	..	..
CENTRAL PORTS—											
Ningpo—											
Malwa	2,107	2,165	1,727	1,340	1,385	1,274	889	449	393	9	..
Patna	35	20	41	47	66	44	47	56	19	..	..
Benares	35	24	46	22	7	5	..	..	..	..	..
Sorts	30	..	..	..	..	..	..	..	..	..	..
Shanghai—											
Malwa	3,122	3,117	2,059	1,624	2,017	2,086	2,396	2,085	3,188	2,736	5,959
Patna	8,639	7,069	7,606	8,741	8,401	7,177	7,598	6,058	3,918	2,475	3,255
Benares	5,654	4,969	5,127	5,558	5,293	4,462	4,879	3,965	3,790	2,397	543
Sorts	78	48	19	18	6	8	..	..	12	4	1
Soochow—											
Malwa	..	..	..	..	..	..	..	..	..	..	..
Patna	..	..	..	..	..	..	..	..	..	..	..
Benares	..	..	..	..	..	..	..	..	..	..	..

OPIUM

No. 26.—DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, from 1903 to 1913—continued

PORTS AND DESCRIPTIONS	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
CENTRAL PORTS—contd.											
Hanchow—											
Malwa	2,185	2,431	1,996	1,473	1,534	1,124	974	359	..	..	..
Patna	30	26	42	41	31	23	18	5	1	..	..
Benares	..	23	61	89	108	52	42	..	..	..	..
Sorts	12	7	..	..	..	..	..	..	..	..	..
Wenchow—											
Malwa	12	1	1	..	..	..	..	..	2	..	..
Patna	160	114	119	152	108	82	82	91	26	..	..
Benares	..	2	8	1	..	..	..	..	..	..	..
Sorts	3	..	..	..	..	..	..	..	..	..	..
SOUTHERN COAST PORTS—											
Foochow—											
Malwa	1,518	1,442	1,081	1,025	1,062	1,085	909	846	509	851	991
Patna	868	686	558	1,222	829	559	522	317	112	52	34
Benares	421	352	441	617	425	318	272	170	69	23	1
Sorts	1,622	1,371	921	498	878	909	855	466	759	20	8
Amoy—											
Malwa	41	45	45	24	18	24	17	93	112	47	70
Patna	90	22	..	..	273	85	241	98	36	47	81
Benares	2,338	2,030	2,558	3,425	3,039	2,790	3,285	3,036	2,302	1,535	357
Sorts	1,450	1,325	696	196	540	358	264	149	380	..	..
Swatow—											
Malwa	2,478	2,352	1,672	1,518	1,832	2,093	2,009	1,307	1,127	1,218	1,858
Patna	2,094	1,571	1,569	1,806	1,630	1,328	1,508	1,010	522	637	206
Benares	689	647	855	1,036	829	805	770	336	219	204	57
Sorts	631	295	33	21	13	7	..	3	73	3	..
Canton—											
Malwa	762	926	755	832	897	815	497	391	262	605	992
Patna	7,488	7,325	7,842	8,486	8,123	7,498	5,904	4,175	3,018	2,239	1,130
Benares	1,132	1,157	1,590	1,795	1,336	1,735	1,147	497	616	266	238
Sorts	80	45	22	32	48	11	11	2	12	1	..
Kowloon—											
Malwa	333	373	358	423	482	486	445	284	161	118	139
Patna	341	254	557	549	536	428	237	179	43	27	18
Benares	..	2	1	45	22	39	33	33	..	..	1
Sorts	3	..	..	..	..	..	..	..	..	..	..
Kiungchow—											
Malwa	..	..	..	..	..	..	..	..	..	1	..
Patna	187	445	953	918	1,053	742	804	115	28	216	165
Benares	2	5	122	125	80	104	78	..	..	..	..
Lappa—											
Malwa	..	..	..	..	..	..	..	..	..	..	1
Patna	1,088	1,276	1,782	1,646	1,405	1,246	959	1,453	746	323	162
Benares	..	..	1	..	1	35	60	73	72	6	13
Sorts	1	..	..	4	..	1	..	..	..	..	..
Pekhoi—											
Patna	117	104	111	82	217	140	187	89	38	68	24
Benares	6	29	65	103	52	139	68	33	39	35	7
Sorts	..	..	..	8	..	..	..	..	..	..	..
Samsui—											
Malwa	1	..	..	2	..	..	159	122	91	31	104
Patna	189	245	273	300	249	261	2,068	737	345	286	241
Benares	1	..	25	77	40	122	297	53	56	15	88
Sorts	1	..	..	..	..	..	..	..	..	..	..
Wuchow—											
Malwa	..	..	..	..	..	..	..	1	..	..	..
Patna	15	8	22	24	22	29	45	169	86	4	..
Benares	2	1	..	9	1	..	3	3	7	..	..
Kongmoon—											
Malwa	..	..	..	..	..	..	..	..	..	1	6
Patna	..	..	..	..	..	295	1,231	931	557	799	92
Benares	..	..	..	..	..	..	12	11	13	..	51
Nanning—											
Patna	..	..	..	..	..	..	..	..	1	..	..

No. 27.—IMPORTS of OPIUM into FORMOSA and SIAM, from 1903 to 1913

Description	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
Formosa—											
Patna	200	..	..	..	222	1,004	1,062	802	505	1,184	1,392
Benares	602	1,240	880	1,700	1,369						
Sorts	690	1,577	1,167	1,506	1,089						
TOTAL	1,492	2,817	2,047	3,296	2,680	2,565	2,642	2,793	1,333	2,167	2,778
Siam—Indian Opium	1,875	2,389	1,506	611	1,385	1,383	1,550	1,246	1,320	1,225	1,566

NOTE.—There is much smuggling in Siam and a somewhat smaller quantity than is actually imported is entered in this statement. All the opium imported into Siam is believed to be Benares Opium, brought chiefly from Singapore.

No. 28.—IMPORTS of OPIUM (in chests) into the STRAITS SETTLEMENTS, and EXPORTS therefrom, from 1903 to 1913

		1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
Patna	IMPORTS—											
	FROM—											
	Calcutta	1,567	207	30	65	255	50	795	1,564	1,420	1,309	710
	Hongkong	34	..	..	..	..	..	..	1	..	1	1
	China	..	..	..	..	..	..	..	2	..	..	..
	Saigon	..	..	..	..	..	..	..	..	50	..	4
	Haiphong (Tonkin)	..	..	..	..	..	..	..	..	169	..	..
Benares	Other places	..	..	..	..	..	..	..	..	..	..	5
	Calcutta	12,881	12,029	12,656	12,365	13,193	11,409	9,681	9,839	5,705	3,358	1,572
	Hongkong and China	2	10	22	84	..	10	..	135	11	..	..
	Labuan	..	..	..	..	*	*	*	*	*	*	..
	Rangoon	..	..	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	35	1	1	..	..	..	..	..
	Other places	..	..	..	..	..	..	..	..	9	..	..
Malwa	Hongkong and China	..	15	..	..	..	..	..	..	..	..	..
	Bombay	36	54	..	..	..	60	..	..	..	..	..
	Netherlands India	1	..	..	..	..	..	..	..	..	..	..
TOTAL INDIAN	.....	14,521	12,315	12,708	12,549	13,449	11,533	10,476	10,541	7,364	4,663	2,292
Persian	.....	2,314	530	248	76	234	51	80	787	1,441	959	3,731
Turkish	.....	8	15	9	4	11	7	13	11	14	1	..
Chinese	.....	..	..	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	16,843	12,860	12,965	12,629	13,694	11,591	10,569	11,319	8,819	5,628	6,023
	Total imports of Indian opium from—											
	Calcutta	14,448	12,236	12,686	12,430	13,448	11,459	10,476	10,403	7,125	4,667	2,282
	Hongkong	36	25	22	84	..	10	..	1	11	1	1
Patna	EXPORTS—											
	TO—											
	Hongkong and China	939	219	30	65	45	..	45	180	415	95	35
	Netherlands India	87	..	..	..	..	..	4	..	..	..	..
	Sarawak	..	..	..	..	..	..	..	..	..	..	..
	Siam	2	..	..	..	..	..	..	..	..	..	..
	Haiphong (Tonkin)	..	..	..	..	..	..	..	..	..	259	2
	Portuguese India	..	..	..	..	..	..	..	..	255	325	..
	Federated Malay States	..	..	..	..	..	..	2	5	..	..	..
	Other places	37	..	..	..	..	..	32	..	..	14	11
Benares	Hongkong and Chinese ports	2,097	1,476	1,831	1,590	750	1,936	2,397	2,520	2,257	190	60
	Netherlands India	2,118	2,021	2,203	2,492	2,084	1,440	1,213	1,023	664	..	..
	Sumatra	359	55	..	..	..	..	..	..	..	..	..
	Siam	1,962	2,141	940	753	1,733	1,616	1,813	1,232	565	308	284
	Labuan	30	26	27	65	..	..	..	..	..	..	..
	British N. Borneo †	..	..	..	..	..	..	..	..	..	139	145
	Sarawak	148	160	135	195	170	120	101	191	147	213	92
	Philippines	35	28	20	43	11	..	..	..	..	..	..
	French Indo-China Colony	..	..	..	..	..	..	150	..	..	..	..
	Haiphong (Tonkin)	..	..	..	..	..	..	..	..	..	20	..
Malwa	Mauritius	..	..	..	..	..	..	..	..	..	..	..
	Portuguese India	..	..	..	..	..	..	..	..	55	..	..
	Federated Malay States	..	..	1,102	1,406	1,300	1,180	1,224	267	..	..	..
	Japan	..	..	..	..	..	..	..	..	..	150	30
	Selangore	175	77	..	..	..	..	..	..	..	..	..
	Natunas Islands and other places	78	67	67	69	99	98	65	113	83	157	37
	Hongkong and China	36	..	..	..	..	5	..	..	..	..	..
	Netherlands India	1	..	..	..	..	..	..	..	..	..	..
TOTAL INDIAN	.....	8,104	6,270	6,355	6,678	6,192	6,395	7,064	5,531	4,441	1,870	696
Persian	.....	741	296	215	88	145	120	93	220	424	55	252
Turkish	.....	13	15	9	4	11	7	13	11	13	..	2
Chinese	.....	..	..	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	8,858	6,581	6,579	6,770	6,348	6,522	7,170	5,762	4,878	1,925	950
	Total exports of Indian opium to—											
	Hongkong and Chinese ports	3,036	1,695	1,361	1,655	795	1,941	2,442	2,700	2,672	285	95

* The Colony of Labuan was incorporated in the Straits Settlements in 1907
† Figures for previous years which were small were included in "other places"

SALT

[FOR TABLES, SEE PAGES 176 TO 193]

Production. The total quantity of salt produced in India in 1914 amounted to some 33 million maunds (1,203,765 tons). This quantity was supplemented by some 13 million maunds (480,779 tons) of imported salt, the total quantity produced and imported amounting to about 46 million maunds (1,684,544 tons). From three-fifths to three-fourths of the quantity annually consumed is generally produced in India. Importation is practically limited to salt landed in Bengal and Burma from England, Germany, other countries in Europe, Aden, Muscat, Jeddah, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity (maunds) produced in each of the last three years, are :

	1912	1913	1914
Burma : on the coast from sea-water and in Upper Burma from brine wells	839,653	819,636	585,874
Bengal : educed in the process of refining saltpetre	640	687	169
Northern India :			
Sambhar lake	1,311,169	6,622,656	5,159,107
Punjab mines and Kohat	4,187,155	4,291,296	4,185,611
Rajputana sources other than Sambhar	1,097,587	1,229,837	1,265,900
Mandi, Sultanpur, Gwalior, Kashmir, and the saltpetre refineries	190,054	195,450	182,153
	6,785,965	12,339,239	10,792,831
Sind : Moach (near Karachi), Saran, and Dilyar deposits	506,125	383,345	382,540
Bombay : on the coast and in the Runn of Kutch	14,369,597	12,345,094	12,871,833
Madras : on the east coast	13,186,465	9,481,071	8,135,639
TOTAL	35,688,445	35,369,072	32,768,886

For some years previous to 1901, and again in 1902 and 1904, the quantity of salt manufactured by Government was less than the quantity produced by private manufacturers. In 1901 and 1903 the quantity manufactured by Government exceeded the quantity manufactured privately. In 1905 the quantities were almost equal. In 1906, 1907 and 1908 the quantity of private salt exceeded the quantity manufactured by Government. In 1909 and 1910 the quantity of Government salt exceeded the quantity of private salt. In 1911 the quantity of private salt exceeded the quantity manufactured by Government by 735,878 maunds, and in 1912 the excess was one of over 6 million maunds. In 1913 the quantity manufactured by Government exceeded the quantity manufactured privately by 1,697,548 maunds, while in the year under review it fell short of the quantity produced by private manufacturers by 268,758 maunds.

Sea salt on the coast of Burma is produced by artificial heat ; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. More than half of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and revenue The figures below indicate the progress in consumption in the last twenty-seven years :

	Average annual quantity Maunds	Average annual duty R
1888-89 to 1892-93	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,980
1898-99 to 1902-03	35,678,602	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957
1908-09 to 1912-13	44,549,711	4,48,28,374
1913-14	49,050,804	4,94,20,176
1914-15	51,641,669	5,19,94,024

Administration The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics. A brief account is given below.

Burma Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these a system of direct taxation on output is in force. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is one rupee per maund

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, viz., R1 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

In October 1897 the administration of the Orissa Salt Department was made over from the Commissioner Bengal of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April, 1898, to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February, 1905, preventive operations were started in Chittagong in October, 1900, and in Noakhali in October, 1905, tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January, 1902, by a small party under the Inspector of the Tamuk (Terapakia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in the province, except that educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs which is subject to a duty of R1 a maund since the 20th March, 1907. In consequence of the territorial re-distribution on the 1st April, 1912, the administration of the Orissa Salt Department was made over to the Commissioner of Excise and Salt under the Government of Bihar and Orissa.

The following are the descriptions of salt now commonly imported into Bengal :

Manufactured by solar evaporation : from Bombay, Madras, Ceylon, Jeddah, Muscat, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool and Hamburg ;

Rock salt : from Muscat.

The rate of duty per maund on salt in Bengal has decreased from R3-4 in 1877 to R1 in 1907.

From the creation of salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue, for the most part separate from and independent of the agency controlling the manufacture and sale of salt.

The control of the Salt Department in the saliferous tract of Cuttack, Balasore, and Puri in the Orissa Division was, previous to the year 1897, under the Government of the Madras Presidency. There were at that time two Government factories for the manufacture of salt in this area, both on the Chilka Lake within the limit of the Puri district. These factories were closed, and the manufacture of salt discontinued in Orissa with effect from the 1st October, 1897, and the control of the Salt Department in Orissa was transferred to the Bengal Government from that date. With the creation of the new Province in 1912 the control of the Salt Department in Orissa has been made over to the Commissioner of Excise and Salt, Bihar and Orissa.

The control of the Salt Department in the Bihar Districts rests with the Commissioner of the Northern India Salt Revenue Department, and figures for Bihar are included under Northern India. Saltpetre is the principal variety of salt manufactured in this part of the country.

No salt is manufactured in, or imported direct from foreign countries into, Chota Nagpur, and no figures for consumption within Chota Nagpur are available.

There is no direct import from foreign countries into Orissa. Salt imported from foreign countries into Calcutta is re-imported into the bonded warehouses at Chandbally, duty on such salt being paid in Calcutta.

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India.

The salt works at Sultanpur near Delhi are worked under the supervision of the Northern India Salt Revenue Department, which has also the charge of the mines in the Salt Range in the Punjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Punjab, Rajputana, and Bihar, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907. Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1 per maund since the 20th March, 1907, as also salt from the Kohat mines.

Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed.

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar and Parkar and Hyderabad.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements, exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund only to cover the cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and the manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat district. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 7 annas a maund were established at all important fishing centres along the coast; there were 31 yards in 1914-15.

Madras

There are two systems of salt manufacture in the Madras Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include the cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating R4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 118 yards in 1914-15.

No. 29.—Quantity and Value of Salt produced in India in each year from 1910
to 1914.

SALT*

No. 29.—QUANTITY and VALUE (excluding duty) of

INDIA

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1910	1911	1912	1913	1914	1910	1911
Burma	..	..	..	..	..	617,730	714,186
Bengal (a)	..	..	..	..	..	(b) 607	(c) 771
Northern India—							
Punjab Mines	3,263,042	3,391,986	3,572,445	3,771,380	3,689,085	..	..
Kohat „	..	..	..	..	..	465,454	478,702
Mandi „	..	..	..	..	..	99,930	108,785
Sambhar Source	9,121,190	3,544,411	1,311,169	6,622,656	5,159,167	..	..
Didwana „	295,839	428,165	334,011	274,445	349,904	..	..
Pachbadra „	679,039	564,246	763,576	955,392	915,996	..	..
Sultanpur Works	..	..	..	..	..	25,112	32,521
Saltpetre Refineries	..	..	..	..	..	67,473	62,627
TOTAL, N. INDIA	13,359,110	7,928,808	5,981,201	11,623,873	10,114,152	657,969	682,635
Gwalior	..	..	..	..	..	1,413	1,564
Kashmir	..	..	..	..	..	435	(f)
Sind	467,282	446,206	506,125	383,345	382,540	..	..
Bombay	3,376,349	3,345,859	3,319,740	3,383,120	3,282,002	9,313,344	8,956,779
Madras	4,910,997	4,591,643	4,967,024	3,142,972	2,471,370	7,736,537	6,692,459
GRAND TOTAL	22,113,738	16,312,516	14,774,090	18,533,310	16,250,064	18,328,035	17,048,394
	VALUE (in						
Burma	..	..	..	..	..	11,14,576	13,53,764
Bengal	..	..	..	..	..	107	135
Northern India—							
Punjab Mines	2,03,188	2,24,810	2,31,093	2,66,620	2,86,701	..	..
Kohat „	..	..	..	..	..	21,818	28,709
Mandi „	..	..	..	..	..	65,579	71,390
Sambhar Source	22,80,297	8,86,103	3,27,792	16,55,664	12,89,792	..	..
Didwana „	36,979	53,521	41,751	34,306	43,738	..	..
Pachbadra „	63,660	52,898	71,585	89,568	85,875	..	..
Sultanpur Works	..	..	..	..	..	9,678	11,010
Saltpetre Refineries	..	..	..	..	..	23,897	20,223
TOTAL, N. INDIA	25,84,124	12,17,332	6,72,221	20,46,158	17,06,106	1,20,972	1,31,332
Gwalior	..	..	..	..	..	707	2,345
Kashmir	..	..	..	..	..	393	..
Sind	57,342	55,964	62,165	47,825	48,547	..	..
Bombay	5,23,535	5,17,657	5,11,959	5,24,289	5,53,227	12,16,933	10,96,996
Madras	9,09,713	8,57,347	9,22,160	5,89,307	5,32,625	15,64,354	12,07,431
GRAND TOTAL	40,74,714	26,48,300	21,68,505	32,07,579	28,40,505	40,18,042	37,92,003

* Compiled from figures especially supplied by the local authorities.

(a) Educated in the process of refining saltpetre

(b) Of the quantity educed in 1910, 313 maunds were excised, 284 maunds destroyed, and 10 maunds were lying in store

SALT PRODUCED, in each year from 1910 to 1914

maunds of 82½lb)								PROVINCE
WISE THAN BY GOVERNMENT			TOTAL					
1912	1913	1914	1910	1911	1912	1913	1914	
839,653	819,636	585,874	617,730	714,186	839,653	819,636	585,874	Burma
(d) 640	(e) 687	169	607	771	640	687	169	Bengal (a)
..	..	..	3,263,042	3,391,986	3,572,445	3,771,380	3,689,085	Northern India—
614,710	519,916	496,526	465,454	478,702	614,710	519,916	496,526	Punjab Mines
91,950	96,401	75,995	99,930	108,785	91,950	96,401	75,995	Kohat „
..	..	..	9,121,190	3,544,411	1,311,169	6,622,656	5,159,167	Mandi „
..	..	..	295,839	428,165	334,011	274,445	349,904	Sambhar Source
..	..	..	679,039	564,246	763,576	955,392	915,996	Didwana „
27,572	19,252	28,763	25,112	32,521	27,572	19,252	28,763	Pachbadra „
67,627	74,709	72,698	67,473	62,627	67,963	74,709	72,698	Sultanpur Works
802,195	710,278	673,982	14,017,079	8,611,443	6,783,396	12,334,151	10,788,134	Saltpetre Refineries
2,569	3,101	2,710	1,413	1,564	2,569	3,101	2,710	TOTAL, N. INDIA
(f)	1,987	1,987	435	..	..	1,987	1,987	Gwalior
..	..	..	467,282	446,206	506,125	383,345	382,540	Kashmir
11,049,857	8,961,974	9,589,831	12,689,693	12,302,638	14,369,597	12,345,094	12,871,833	Sind
8,219,441	6,338,099	5,664,269	12,647,534	11,284,102	13,186,465	9,481,071	8,135,639	Bombay
20,914,355	16,835,762	16,518,822	40,441,773	33,360,910	35,688,445	35,369,072	32,768,886	Madras
								GRAND TOTAL

Rupees)								PROVINCE
1912	1913	1914	1910	1911	1912	1913	1914	
16,22,259	15,30,509	11,33,041	11,14,576	13,53,764	16,22,259	15,30,509	11,33,041	Burma
78	56	24	107	135	78	56	24	Bengal
..	..	..	2,03,188	2,24,810	2,24,093	2,66,620	2,86,701	Northern India—
33,617	28,433	27,154	21,818	28,709	33,617	28,433	27,154	Punjab Mines
60,342	63,263	49,872	65,579	71,390	60,342	63,263	49,872	Kohat „
..	..	..	22,80,297	8,86,103	3,27,792	16,55,664	12,89,792	Mandi „
..	..	..	36,979	53,521	41,751	34,306	43,738	Sambhar Source
..	..	..	63,660	52,898	71,585	89,568	85,875	Didwana „
6,570	6,016	9,438	9,678	11,010	6,570	6,016	9,438	Pachbadra „
27,964	23,347	20,068	23,897	20,223	27,964	23,347	20,068	Sultanpur Works
1,28,493	1,21,059	1,06,532	27,05,096	13,48,664	8,00,714	21,67,217	18,12,638	Saltpetre Refineries
3,854	4,651	4,066	707	2,345	3,854	4,651	4,066	TOTAL, N. INDIA
..	690	825	393	..	..	690	825	Gwalior
..	..	..	57,342	55,964	62,165	47,825	43,547	Kashmir
13,63,900	10,76,055	11,00,032	17,40,468	16,14,653	18,75,859	16,00,344	16,53,259	Sind
15,05,500	11,40,073	11,99,788	24,74,067	20,64,778	24,27,660	17,29,380	17,32,413	Bombay
38,72,403	38,73,093	35,44,308	80,92,756	64,40,303	67,92,589	70,80,672	63,84,313	Madras
								GRAND TOTAL

(c) Of the quantity educed in 1911, 509 maunds were excised, and 262 maunds were lying in store

(d) Of the quantity educed in 1912, 300 maunds were excised, 120 maunds destroyed, and 220 maunds were lying in store

(e) Of the quantity educed in 1913, 141 maunds were excised and 546 maunds were lying in store

(f) No information

SALT

No. 30.—QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND, in each year from 1910-11 to 1914-15

INDIA.

PROVINCE	QUANTITY (in maunds of 82½lb)					VALUE (in rupees)				
	1910-11	1911-12	1912-13	1913-14	1914-15	1910-11	1911-12	1912-13	1913-14	1914-15
Burma	1,457,328	1,977,517	1,784,413	1,773,333	1,877,900	10,83,043	15,01,346	14,63,617	14,19,452	14,38,000
Assam	12	4	14	..	..	45	5	50	..	..
Bengal	11,290,190	13,521,965	13,835,192	14,743,238	10,784,236	55,66,687	70,10,069	69,87,009	72,96,013	59,16,379
Northern India	28,324	31,459	53,370	67,184	68,390	1,09,849	1,22,444	1,93,342	1,65,289	1,78,838
Sind	2,340	1,953	2,068	2,004	1,627	2,340	1,953	2,068	2,004	1,627
Bombay	377,433	362,044	353,063	355,007	351,708	6,33,300	5,88,223	5,71,264	5,27,935	5,55,497
Madras	3,743	3,151	3,893	3,648	3,893	14,139	11,795	14,988	14,229	15,336
TOTAL	13,159,280	15,898,093	16,032,013	16,944,414	13,087,754	74,09,403	92,35,835	92,31,338	94,24,922	81,05,677

No. 31.—TOTAL QUANTITY (in maunds of 82½lb) of SALT IMPORTED and PRODUCED, in each year from 1895-96 to 1914-15

INDIA.

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1895-96	11,443,572	1895	30,865,566	42,309,138
1896-97	9,249,144	1896	26,690,014	35,939,158
1897-98	13,583,620	1897	23,871,959	37,455,579
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,810,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,662	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,007,785	45,746,025
1908-09	16,641,981	1908	34,816,649	51,458,630
1909-10	13,781,826	1909	2,341,382	46,123,208
1910-11	13,159,280	1910	40,441,773	53,601,053
1911-12	15,898,093	1911	33,360,910	49,259,003
1912-13	16,032,013	1912	35,688,445	51,720,458
1913-14	16,944,414	1913	35,369,072	52,313,486
1914-15	13,087,754	1914	32,768,886	45,856,640

No. 32.—Abstract Statement of Salt Consumption and Revenue in India

SALT

No. 32.—ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE

INDIA

	BURMA		BENGAL†		ORISSA‡		NORTHERN INDIA		SIND
	Quantity (a)	Duty (a)	Quantity	Duty	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	R	Maunds	R	Maunds	R	Maunds	R	Maunds
1895-96 . . .	1,244,097	14,64,710	10,414,916	2,60,37,350	..	..	7,716,453	1,73,35,080	252,501
1896-97 . . .	1,089,329	13,08,990	10,512,921	2,62,80,100	..	..	7,507,952	1,74,50,670	262,674
1897-98 . . .	1,196,940	14,39,280	10,334,403	2,58,36,060	..	..	7,518,256	1,82,22,730	270,830
1898-99 . . .	1,256,757	14,69,983	10,308,621	2,57,71,560	..	..	7,916,980	1,90,84,620	268,093
1899-1900 . . .	1,224,205	14,49,522	10,698,617	2,67,46,550	..	..	7,486,519	1,81,04,132	270,323
1900-01 . . .	1,036,663	12,46,279	10,630,047	2,65,75,119	..	..	8,029,580	1,94,40,326	275,311
1901-02 . . .	1,186,084	14,07,629	11,035,689	2,75,89,252	..	..	7,481,964	1,80,18,584	275,390
1902-03 . . .	1,462,221	17,03,855	11,423,130	1,52,07,456	..	..	7,552,460	1,81,38,559	279,483
1903-04 . . .	1,208,639	14,60,416	11,332,732	2,26,65,520	..	..	8,195,480	1,59,70,363	289,192
1904-05 . . .	1,397,926	16,38,091	11,852,724	2,33,51,727	..	..	8,178,463	1,55,68,743	288,536
1905-06 . . .	1,417,041	17,47,820	10,138,277	1,52,07,456	..	..	9,014,986	1,33,99,248	323,029
1906-07 . . .	1,347,367	17,30,510	11,090,299	1,61,46,189	..	..	9,259,174	1,28,91,619	347,432
1907-08 . . .	1,515,199	18,69,529	10,925,322	1,09,25,350	..	..	9,665,146	95,68,643	358,136
1908-09 . . .	1,543,779	18,90,109	11,447,895	1,14,47,907	..	..	9,768,311	96,69,107	401,283
1909-10 . . .	1,765,649	21,01,194	(b) 11,776,305	1,17,76,325	..	..	9,473,530	93,84,870	393,887
1910-11 . . .	1,753,918	20,89,510	(c) 9,177,843	(d) 91,77,866	..	..	9,062,648	89,78,055	403,611
1911-12 . . .	1,821,872	22,07,836	14,024,485	(e) 1,40,24,517	869,973	8,69,973	9,787,224	96,90,917	418,945
1912-13 . . .	1,679,205	21,19,132	13,971,356	(f) 1,39,71,383	1,183,576	11,83,576	10,045,919	99,64,524	465,328
1913-14 . . .	1,772,750	22,24,656	14,434,701	(g) 1,44,34,724	1,028,746	10,28,746	10,425,493	1,03,42,936	461,925
1913-14 . . .	1,910,163	23,29,911	14,488,184	(h) 1,44,88,210	839,630	8,39,630	12,478,634	1,24,11,215	457,998

NOTE.—This table states the quantity of salt actually consumed in each province, and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces of Agra and Oudh, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March, 1903, the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March, 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March, 1907. In Burma the rate remains unaltered, namely, R1 per maund.

† Includes Orissa up to 1910-11, and excludes Eastern Bengal from 1st October, 1905, to 31st March, 1911, figures for that tract for that period not being available.

‡ Figures up to 1910-11 included under Bengal.

(a) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available.

(b) Exclusive of 46,706 maunds of salt issued under the credit system.

(c) Exclusive of 2,929,191 maunds of salt issued under the credit system.

(d) Exclusive of R13,47,626 adjusted under the credit system.

(e) Exclusive of R41,06,714 adjusted under the credit system.

(f) " R59,69,569 " " "

(g) " R99,55,820 " " "

(h) " R99,33,107 " " "

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1895-96 to 1914-15

Duty	BOMBAY		MADRAS		TOTAL		
	Quantity	Duty	Quantity	Duty	Quantity	Duty	
R	Maunds	R	Maunds	R	Maunds	R	
6,55,120	6,777,445	1,69,43,610	8,271,396	2,06,78,500	34,686,981	8,31,14,370	1895-96
6,75,730	6,659,096	1,66,47,740	8,023,263	2,00,58,160	34,062,491	8,24,21,390	1896-97
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,057,504	8,54,19,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,815,282	8,75,57,785	1900-01
6,97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,04,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,092	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,38,27,507	1903-04
6,37,930	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,095	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,86,648	1907-08
3,93,887	8,814,930	88,14,930	11,048,222	1,10,48,222	43,017,024	4,32,64,162	1908-09
4,03,611	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,237	4,34,85,142	1909-10
4,18,945	8,853,090	88,53,090	11,299,544	1,12,99,544	40,565,988	4,08,17,010	1910-11
4,65,328	9,475,722	94,75,722	11,408,303	1,14,08,303	47,852,907	4,81,42,596	1911-12
4,61,925	9,045,468	90,45,468	11,686,950	1,16,86,950	48,074,399	4,84,32,958	1912-13
4,46,979	9,425,533	94,25,533	11,516,602	1,15,16,602	49,050,804	4,94,20,176	1913-14
4,57,998	9,513,580	95,13,580	11,953,480	1,19,53,480	51,641,669	5,19,94,924	1914-15

SALT

No. 33.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1910-11 to 1914-15

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½lb)					DUTY (in rupees)				
		1910-11	1911-12	1912-13	1913-14	1914-15	1910-11	1911-12	1912-13	1913-14	1914-15
BURMA—											
Salt imported by sea	R a. p. R a. p. 1 — —	1,753,918	1,821,872	1,679,205	1,772,750	1,910,163	17,53,918	18,21,872	16,79,205	17,72,750	19,10,163
Excised salt	1 — —, — 8 — — 10 —, — 12 —	(a)	(a)	(a)	(a)	(a)	3,35,592	3,85,964	4,39,927	4,51,908	4,19,741
TOTAL QUANTITY AND DUTY	—	1,753,918	1,821,872	1,679,205	1,772,750	1,910,163	20,89,510	22,07,836	21,19,132	22,24,656	23,29,911
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	20,89,510	22,07,836	21,19,132	22,24,656	23,29,911
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	34,068	38,238	55,306	61,960	67,058
TOTAL NET REVENUE	—	—	—	—	—	—	20,55,442	21,69,598	20,63,826	21,62,696	22,62,853
BENGAL—											
Salt imported (except from Bombay and Madras)	1 8 — & 1 — —	8,268,977	13,108,241	13,029,657	13,557,119	13,078,329	82,68,100	1,31,08,273	1,30,29,684	1,35,57,142	1,30,78,355
Salt imported from Bombay	1 8 — } paid in & 1 } Bombay	907,766	916,244	912,835	877,582	1,146,975	9,07,766	9,16,244	9,12,335	8,77,582	11,46,975
Salt imported from Madras	1 — } paid in & 1 } Madras	2,000	..	28,864	..	262,880	2,000	..	28,864	..	2,62,880
Excised salt	..	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	9,177,843	(b) 14,024,485	13,971,356	14,434,701	14,488,184	91,77,866	1,40,24,517	1,39,71,383	1,44,34,724	1,44,88,210
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,94,016	1,65,030	1,97,693	1,88,224	1,83,330
TOTAL GROSS REVENUE	—	—	—	—	—	—	93,71,882	1,41,89,547	1,41,69,076	1,46,22,948	1,46,77,540
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	3,33,840	3,34,021	3,63,845	3,32,290	3,68,048
TOTAL NET REVENUE	—	—	—	—	—	—	90,38,042	1,38,55,526	1,38,05,231	1,42,90,640	1,43,09,492
ORISSA—											
Salt imported (except from Bombay and Madras)	1 — paid in Calcutta	—	122,050	120,632	103,033	39,092	—	1,22,050	120,632	1,03,038	89,092
Salt imported from Bombay	1 — paid in Bombay	—	—	56	—	—	—	—	56	—	—
Salt imported from Madras	1 — paid in Madras	—	747,923	1,062,358	925,798	750,588	—	7,47,923	10,62,853	9,25,708	7,50,538
TOTAL QUANTITY AND DUTY	—	—	869,973	1,183,576	1,028,746	839,630	—	8,69,973	11,83,546	10,28,746	8,39,630
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	876	1,329	1,313	1,471
TOTAL GROSS REVENUE	—	—	—	—	—	—	..	8,70,849	11,84,875	10,30,059	8,41,101
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	..	79,711	62,772	64,290	69,017
TOTAL NET REVENUE	—	—	—	—	—	—	..	7,91,138	11,22,103	9,65,769	7,72,084
NORTHERN INDIA —											
All salt, except salt from the Mandi and Kohat Mines	1 8 —, & 1	8,508,843	9,142,455	9,409,021	9,823,907	11,820,228	85,08,858	91,42,468	94,09,033	98,23,912	1,18,20,232
Share of the revenue at the Mandi Mines	— 7 6, — 6 —, — 4 6, & — 3 —	93,795	110,080	93,037	94,357	77,055	12,787	13,760	11,630	11,795	9,632
Kohat Mines	1 8 — and 1	457,110	534,689	543,861	507,229	581,351	4,57,110	5,34,689	5,43,862	5,07,227	5,81,351
TOTAL QUANTITY AND DUTY	—	9,042,648	9,787,224	10,045,919	10,425,493	12,478,634	89,78,055	96,90,917	99,64,525	1,03,42,936	1,24,11,215
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	15,13,258	16,05,486	17,07,287	17,90,730	22,15,216
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,04,91,311	1,12,96,403	1,16,71,812	1,21,42,666	1,46,26,431
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	12,26,399	11,14,655	11,64,010	13,50,797	13,18,912
TOTAL NET REVENUE	—	—	—	—	—	—	92,64,912	1,01,81,748	1,05,07,802	1,07,91,869	1,33,07,519

(a) No information

(b) Relates to Bengal as constituted on 1st April, 1912

**No. 33.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1910-11 to 1914-15—continued**

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½ lb)					DUTY (in rupees)				
		1910-11	1911-12	1912-13	1913-14	1914-15	1910-11	1911-12	1912-13	1913-14	1914-15
SIND—											
Salt imported by Sea . . .	1—	2,340	1,953	2,068	2,004	1,627	2,340	1,953	2,068	2,004	1,627
Excised salt . . .	—	416,605	463,375	459,857	444,975	456,371	4,16,605	4,63,375	4,59,857	4,44,975	4,56,371
TOTAL QUANTITY AND DUTY . . .	—	418,945	465,328	461,925	446,979	457,998	4,18,945	4,65,328	4,61,925	4,46,979	4,57,998
ADD—MISCELLANEOUS RECEIPTS . . .	—	—	—	—	—	—	77,957	78,420	84,027	93,884	83,051
TOTAL GROSS REVENUE . . .	—	—	—	—	—	—	4,96,902	5,43,748	5,45,952	5,40,863	5,41,049
DEDUCT—TOTAL CHARGES . . .	—	—	—	—	—	—	1,79,174	1,78,331	1,85,734	1,34,836	1,82,511
TOTAL NET REVENUE . . .	—	—	—	—	—	—	3,17,728	3,65,417	3,60,218	3,56,009	3,58,538
BOMBAY—											
Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by sea . . .	—	8,853,090	9,475,722	9,045,468	9,425,533	9,513,580	88,53,090	94,75,722	90,45,468	94,25,533	95,13,580
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)] . . .	—	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY . . .	—	8,853,090	9,475,722	9,045,468	9,425,533	9,513,580	88,53,090	94,75,722	90,45,468	94,25,533	95,13,580
ADD—MISCELLANEOUS RECEIPTS . . .	—	—	—	—	—	—	9,02,123	10,08,601	9,46,159	10,54,853	11,02,348
TOTAL GROSS REVENUE . . .	—	—	—	—	—	—	97,55,213	1,04,84,323	99,91,627	1,04,79,886	1,06,15,928
DEDUCT—TOTAL CHARGES . . .	—	—	—	—	—	—	19,98,278	21,16,578	21,34,507	20,37,474	20,68,469
TOTAL NET REVENUE . . .	—	—	—	—	—	—	77,56,935	83,67,745	78,57,120	84,42,412	85,47,459
MADRAS—											
Manufactured salt sold by Government . . .	18— & 1	3,502,792	3,621,554	3,443,515	3,356,118	4,000,612	35,02,792	36,21,554	34,43,515	33,56,118	40,00,612
Excised salt . . .	18— & 1	6,369,963	6,360,362	6,825,739	6,840,332	6,537,472	63,69,963	63,60,362	68,25,739	68,40,332	65,37,472
Spontaneous salt sold by Government—Masulipatam Sub-division—Kistna . . .	28—, 2— 18— & 1	75,884	40,394	38,172	31,730	11,100	75,884	40,394	38,172	31,730	11,100
Salt imported by private traders, which paid duty in Madras . . .	18— & 1	6,764	6,356	6,259	4,598	5,090	6,764	6,356	6,259	4,598	5,090
Salt imported by private traders, which paid duty in Calcutta, Bombay, and Goa . . .	28— } paid in & 2— } Calcutta 18— } paid in & 1 } Bombay	1,344,141	1,379,637	1,373,265	1,288,824	1,399,206	13,44,141	13,79,637	13,73,265	12,88,824	13,99,206
	28— } paid in & 2— } Goa	—	—	—	—	—	—	—	—	—	—
TOTAL . . .	—	1,350,905	1,385,993	1,379,524	1,288,422	1,404,296	13,50,905	13,85,993	13,79,524	12,88,422	14,04,296
TOTAL QUANTITY AND DUTY . . .	—	11,299,544	11,408,303	11,686,950	11,516,602	11,952,480	1,12,99,544	1,14,08,303	1,16,86,950	1,15,16,602	1,19,53,480
ADD—MISCELLANEOUS RECEIPTS . . .	—	—	—	—	—	—	9,48,648	9,57,019	9,13,604	8,66,304	11,85,524
TOTAL GROSS REVENUE . . .	—	—	—	—	—	—	1,22,48,192	1,23,65,322	1,26,00,554	1,23,82,906	1,31,39,004
DEDUCT—TOTAL CHARGES . . .	—	—	—	—	—	—	(a) 34,37,446	(b) 35,11,118	(c) 35,08,941	(d) 32,93,704	(e) 32,48,853
TOTAL NET REVENUE . . .	—	—	—	—	—	—	88,10,746	88,54,204	90,91,613	90,89,202	98,90,151
GRAND TOTAL—INDIA—											
TOTAL QUANTITY AND DUTY . . .	—	40,565,988	47,852,907	48,074,399	49,050,804	51,641,669	4,08,17,010	4,81,42,596	4,84,82,959	4,94,20,176	5,19,94,024
ADD—MISCELLANEOUS RECEIPTS . . .	—	—	—	—	—	—	36,36,000	38,15,342	38,50,099	40,03,790	47,76,940
TOTAL GROSS REVENUE . . .	—	—	—	—	—	—	4,44,53,010	5,19,57,938	5,22,83,058	5,34,23,966	5,67,70,964
DEDUCT—TOTAL CHARGES . . .	—	—	—	—	—	—	72,09,205	73,96,177	74,75,115	73,49,396	73,18,783
TOTAL NET REVENUE . . .	—	—	—	—	—	—	3,72,43,805	4,45,61,761	4,48,07,943	4,60,74,570	4,94,52,181

(a) Include R17,68,046 debitabte to Excise

(b) " R17,93,523 " "

(c) " R18,12,519 " "

(d) " R18,18,591 " "

(e) " R18,27,415 " "

SALT

No. 35.—QUANTITY of SALT (in maunds of 82½ lb) SOLD in each PROVINCE, in each year from 1895-96 to 1914-15

INDIA

SALT WHICH PAID FULL DUTY												SALT WHICH PAID NO DUTY
Burma	Assam (a)	Bengal (b)	Orissa (c)	NORTHERN INDIA			Sind	Bombay (d)	Madras (e)	Total British India, exclusive of Burma	Supplies to French and Portuguese Govern- ments, to Native States, to Amindivi Islands, and for fish curing, etc.	
				Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)						
1895-96	1,244,097	10,441,017		3,154,410	4,490,018	72,025	261,892	6,710,479	8,271,396	33,401,237	513,849	
1896-97	1,089,329	10,477,213		2,759,877	4,675,423	72,652	270,149	6,564,419	8,023,263	32,842,996	462,547	
1897-98	1,196,940	10,336,318		2,685,065	4,761,670	71,521	268,005	6,775,239	8,379,313	33,278,031	490,149	
1898-99	1,256,757	10,424,307		2,890,831	4,974,899	51,250	269,678	6,861,913	8,378,535	33,851,413	504,172	
1899-1900	1,224,205	10,772,858		2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661	
1900-01	1,036,663	10,020,120		3,018,724	4,960,022	50,834	274,445	6,783,150	9,060,452	34,767,747	481,085	
1901-02	1,186,084	10,958,475		3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790	
1902-03	1,462,221	11,310,795		3,120,814	4,379,006	52,640	287,987	6,814,187	9,122,219	35,087,558	417,583	
1903-04	1,203,639	11,284,664		3,311,551	4,829,543	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016	
1904-05	1,397,926	11,725,883		3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343	
1905-06	1,417,041	1,952,763	10,057,648	3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692	
1906-07	1,347,367	1,964,985	10,889,995	3,159,923	6,029,635	69,616	358,078	8,043,114	10,425,527	40,940,873	426,961	
1907-08	1,515,199	2,072,665	10,869,013	3,711,418	5,886,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343	
1908-09	1,543,779	2,024,032	11,281,212	3,827,979	5,369,143	71,189	393,887	8,814,930	11,048,222	43,300,594	607,995	
1909-10	1,765,649	1,742,226	11,685,092	3,882,565	5,529,558	61,407	403,611	8,827,334	10,991,808	43,123,601	489,708	
1910-11	1,753,918	1,679,454	11,907,324	3,876,769	5,119,253	66,626	418,945	8,853,090	11,299,544	43,221,005	598,007	
1911-12	1,821,872	60,535	13,431,215	1,126,179	4,168,628	5,556,865	61,731	465,323	9,475,722	11,408,313	45,807,496	
1912-13	1,679,205	55,360	13,163,621	1,419,943	4,158,591	5,816,275	71,054	461,925	9,045,468	11,686,950	45,879,192	
1913-14	1,772,750	41,983	13,616,073	1,345,163	4,126,552	6,215,697	83,244	446,979	9,425,533	11,516,602	46,817,826	
1914-15	1,910,163	50,945	13,865,658	1,070,167	4,915,025	7,491,173	72,436	457,998	9,513,580	11,953,480	49,390,462	

(a) Includes Eastern Bengal from 1905-06 to 1910-11

(b) Excludes Eastern Bengal from 1905-06 to 1910-11, but includes Orissa up to 1910-11

(c) Figures up to 1910-11 included under Bengal

(d) Except salt exported to places in Bengal and the Madras Presidency

(e) Except salt exported by sea to places in Bengal and Burma

No. 35.—NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1895-96 to 1914-15

INDIA

	Burma	Assam (a)	Bengal (b)	NORTHERN INDIA			Sind	Bombay	Madras	TOTAL BRITISH INDIA, EXCLUSIVE OF BURMA
				Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)				
1895-96	14,30,230		2,46,68,440	54,91,310	1,07,04,180	+ 12,360	5,85,680	2,09,32,150	1,76,17,580	8,00,11,700
1896-97	12,97,350		2,47,62,700	51,23,220	1,12,07,060	+ 15,920	6,06,380	2,01,27,180	1,46,58,630	7,65,01,080
1897-98	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+ 11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898-99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	- 41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899-1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	- 44,578	6,12,330	2,00,05,930	1,66,36,200	7,97,77,761
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	- 30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901-02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	- 35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	- 34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04	14,35,000		2,13,17,185	57,56,862	92,28,594	- 48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05	15,94,696		2,18,80,175	54,02,416	92,51,199	- 68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	- 82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906-07	16,89,007	19,26,092	1,56,01,228	41,24,818	78,34,532	- 69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	- 1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	- 97,207	3,06,172	1,03,87,907	90,28,616	4,05,11,844
1909-10	20,64,335	13,01,284	1,10,06,992	33,58,256	50,34,312	- 1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851
1910-11	20,55,442	12,69,986	98,96,551	33,48,746	45,51,827	- 94,960	3,17,728	1,02,99,593	91,94,910	3,87,84,381
1911-12	21,69,508	60,444	1,26,45,206	35,93,379	51,00,367	- 89,902	3,65,417	1,11,99,123	90,31,199	4,19,05,233
1912-13	20,63,826	55,403	1,15,21,435	35,52,111	54,19,952	- 88,227	3,60,218	1,02,80,566	93,77,523	4,04,99,141
1913-14	21,62,696	41,983	1,27,09,136	35,03,447	56,51,749	- 80,451	3,56,009	1,07,21,711	96,90,557	4,25,99,141
1914-15	22,62,858	50,945	1,36,56,312	42,83,236	69,72,973	- 84,271	3,58,538	1,23,16,825	1,02,84,859	4,78,44,417

NOTE.—This table states the duty actually collected in each province, whether the salt was consumed there or not

(a) Includes Eastern Bengal from 1905-06 to 1910-11

(b) Excludes Eastern Bengal from 1905-06 to 1910-11

No. 36.— *RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1914-15*

INDIA

	NORTHERN INDIA								SIND					BOMBAY		MADRAS.		
	BURMA	BENGAL	PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTER-NAL BRANCH	Duty	SELLING PRICE					Duty	Selling Price	Duty	Selling Price
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury-pur	Saran	Dilyar	Sakkar					
													Maury-pur	Panjab				
	R a	R a	R a	Annas	R a	R a	Annas	R a	R a						R a,		R a	Annas
1837-38		3 4													— 8		— 12	
1838-39		3 4													— 8		— 12	
1839-40		3 4													— 8		— 12	
1840-41		3 4													— 8		— 12	
1841-42		3 4													— 8		— 12	
1842-43		3 4													— 8		— 12	
1843-44		3 4													— 8		— 12	
1844-45	Three annas a maund from 6th August, 1875	3 4													— 8		1 6	
1845-46		3 —													— 12		— 14	
1846-47		3 —													— 12		— 14	
1847-48		2 12													— 12		— 14	
1848-49		2 12													— 12		— 14	
1849-50		2 8													— 12		— 14	
1850-51		2 8	2 —												— 12		— 14	
1851-52		2 8	2 —												— 12		— 14	
1852-53		2 8	2 —												— 12		— 14	
1853-54		2 8	2 —												— 12		— 14	
1854-55	2 8	2 —												— 12		— 14		
1855-56	2 8	2 —												— 12		— 14		
1856-57	2 8	2 —												— 12		— 14		
1857-58	2 8	2 —												— 12		— 14		
1858-59	2 8	2 —												— 12		— 14		
1859-60	2 8	2 —												1 —		— 14		
1860-61	3 —	2 2												1 —		1 —		
1861-62	3 —	2 2												1 —		1 —		
1862-63	2 4	3 —												1 4		1 4		
1863-64	3 4	3 —												1 4		1 6		
1864-65	3 4	3 —												1 4		1 6		
1865-66	3 4	3 —												1 4		1 6		
1866-67	3 4	3 —												1 8		1 6		
1867-68	3 4	3 —												1 8		1 6		
1868-69	3 4	3 —												1 8		1 6		
1869-70	3 4	3 —												1 8		1 9		
1870-71	3 4	3 —		1 —										1 8		1 9		
1871-72	3 4	3 —		1 —		3 —	10	3 —						1 13		1 13		
1872-73	3 4	3 —		1 —		3 —	5 to 16	3 —						1 13		1 13		
1873-74	3 4	3 —		1 —		3 —	4 to 16	3 —						1 13		1 13		
1874-75	3 4	3 —		1 —		3 —	4 to 15	3 —						1 13		1 13		

SALT

No. 36.—RATE of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1914-15—continued

INDIA

	NORTHERN INDIA										SIND						BOMBAY		MADRAS	
	BURMA	ASSAM	BEN- GAL	ORIS- SA	PUNJAB MINES		TRANS- INDUS (KOHAT)	RAJPUTANA SOURCES		INTER- NAL BRANCH	SELLING PRICE						Duty	Selling Price	Duty	Selling Price
	Duty	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Saran	Dilyar	Sakkar						
	R a	R a	R a	R a	R a	A p	R a	R a	Annas	R a	R a	A p	A p	A p	Annas	A p	R a	A p	R a	A p
1875-76			3 4		3 —	1 —		3 —	7 to 18	3 —	..	..	..	..	..	..	1 13	..	1 13	(b) 6 —
1876-77			3 4		3 —	1 —		3 —	6 to 16	3 —	..	..	..	..	..	..	1 13	..	1 13	(b) 5 —
1877-78			3 4		3 —	1 —		3 —	5½ to 18	3 —	2 8	1 3	..	..	..	..	1 13	..	1 13	
1878-79			3 2		2 12	1 —		2 12	3 to 23½	2 12	2 8	1 3	..	..	..	..	2 8	..	2 8	
1879-80			2 14		2 8	1 —		2 8	3 to 24	2 8	2 8	1 3	..	..	..	..	2 8	..	2 8	
1880-81			2 14		2 8	1 —		2 8	2½ to 15	2 8	2 8	2 3	6	..	..	..	2 8	2 —	2 8	
1881-82			2 14		2 8	1 —		2 8	2 to 13½	2 8	2 8	2 3	6	..	..	..	2 8	2 —	2 8	
1882-83			2 —		2 —	1 —		2 —	2 to 14½	2 —	2 —	2 —	6 6	..	..	..	2 —	2 3	2 —	(c) 3 —
1883-84			2 —		2 —	1 —		2 —	3 to 9½	2 —	2 —	2 —	6 6	..	..	..	2 —	2 3	2 —	
1884-85			2 —		2 —	1 —		2 —	1½ to 12½	2 —	2 —	1 6	6 6	10	..	..	2 —	2 7	2 —	
1885-86			2 —		2 —	1 —		2 —	1½ to 8	2 —	2 —	1 6	9 6 3	10	10 6	2 —	2 6	2 —		
1886-87			2 —		2 —	1 —		2 —	1½ to 8	2 —	2 —	1 6	9 6 3	10	10 6	2 —	2 9	2 —		
1887-88			2 —		2 —	1 —		2 —	1½ to 7	2 —	2 8	1 6	1 6 1 6	10 9	10 6	2 —	3 5	2 —		
1888-89			2 8		2 8	1 —		2 8	1½ to 7½	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	3 6	2 8		
1889-90			2 8		2 8	1 —		2 8	1½ to 7½	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	2 8	2 8		
1890-91			2 8		2 8	1 —		2 8	1½ to 4½	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	2 2	2 8		2 3 —
1891-92			2 8		2 8	1 —		2 8	1½ to 3	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	1 11	2 8		2 3 —
1892-93			2 8		2 8	1 —		2 8	1 to 3	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	1 11	2 8		2 3 —
1893-94			2 8		2 8	1 —		2 8	1 to 8	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	2 4	2 8		2 3 —
1894-95			2 8		2 8	1 —		2 8	1 to 8	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	2 7	2 8		2 3 —
1895-96			2 8		2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	2 —	2 8		2 3 —
1896-97			2 8		2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	1 10	2 8		2 3 —
1897-98			2 8		2 8	1 —		2 8	1 to 4	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	1 9	2 8		2 3 —
1898-99			2 8		2 8	1 —		2 8	½ to 4	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	1 9	2 8		2 3 —
1899-1900			2 8		2 8	1 —		2 8	½ to 4	2 8	2 8	1 6	1 6 1 6	9	9 6	2 8	2 1	2 8		2 3 —
1900-01			2 8		2 8	1 —		2 8	½ to 4	2 8	2 8	1 6	1 6 1 6	9	(e)	2 8	1 8	(e)		2 3 —
1901-02			2 8		2 8	1 —		2 8	½ to 4	2 8	2 8	1 6	1 6 1 6	9	(e)	2 8	1 7	(c)		2 3 —
1902-03			2 8		2 8	1 —		2 8	½ to 4	2 8	2 8	1 6	1 6 1 6	9	(e)	2 8	1 8	2 8		2 3 —
1903-04			2 —		2 —	1 —		1 8	½ to 4	2 —	2 —	1 6	1 6 1 6	9	(e)	2 —	3 11	2 —		2 3 —
1904-05			2 —		2 —	1 —		1 8	½ to 4	2 —	2 —	1 6	1 6 1 6	9	(e)	2 —	2 6	2 —		2 3 —
1905-06			1 8		1 8	1 —		1 8	½ to 4	1 8	1 8	1 6	1 6 1 6	9½	(e)	1 8	1 10	1 8		2 3 —
1906-07			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6 1 9	9½	(e)	1 8	1 10	1 —		2 3 —
1907-08			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6 1 9	9½	(e)	1 —	1 11	1 —		2 3 —
1908-09			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6 1 9	9½	(e)	1 —	1 11	1 —		2 3 —
1909-10			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6 1 9	9½	(e)	1 —	1 11	1 —		2 3 —
1910-11			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	2 —	1 6 2 3	9½	(e)	1 —	2 —	1 —		2 3 —
1911-12			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	2 —	1 6 2 3	9½	(e)	1 —	2 —	1 —		2 3 —
1912-13			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	2 —	1 6 2 3	9½	(e)	1 —	2 —	1 —		2 3 —
1913-14			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	2 —	1 6 2 3	9½	(e)	1 —	2 —	1 —		2 3 —
1914-15			1 —		1 —	1 —		1 —	½ to 4	1 —	1 —	2 —	1 6 2 3	9½	(e)	1 —	2 —	1 —		2 3 —

(a) Per Lahori maund of 102½ lb up to 17th March, 1903

(b) Special rates charged at Ganjam and Ichapur (Suria) from 1874 to 1878

(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt

(d) Duty raised to Rs2 from the 13th July, 1896

(e) None sold

(f) Duty reduced to Rs1-8 per Indian maund of 82½ lb from the 18th March, 1903

(g) Duty on imported salt

(h) Duty on salt in districts where the system of direct taxation is in force

(i) Duty reduced to Rs1-8 per Indian maund of 82½ lb from the 22nd March, 1905

(j) Duty reduced to Rs1 per Indian maund of 82½ lb from the 20th March, 1907

(k) The price of salt at Khewrah was one anna and one pie, of the other mines in Cis-Indus Division 10 pies a maund up to 31st January, 1912, after which it was sold at one anna and one pie from Khewrah and one anna per maund from other mines. From 1st April, 1912, the price of salt throughout the Cis-Indus and Kolabagh Mines Division was 1 anna and 2 pies per maund

(l) The rates exceeded 3 annas at certain factories as a result of the sale of salt at auction

(m) There were also other rates varying with the quality of the salt and with reference to the auction sales

(n) Duty raised to 10 annas from the 1st January, 1911

(o) Duty raised to 12 annas from the 1st January, 1914

No. 37.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED or MANUFACTURED, in each year from 1895-96 to 1914-15

BENGAL

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1895-96	6,394,362	1,113,110	..	781,897	1,038,252	507,778	417,629	2,033	10,255,061	(a) 178,460	10,433,521
1896-97	4,481,722	609,408	..	1,079,069	1,063,152	420,941	541,946	24,172	8,220,410	(a) 195,000	8,415,410
1897-98	7,115,200	973,422	..	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(a) 162,351	12,384,315
1898-99	6,276,968	508,510	..	885,076	1,553,262	489,839	557,473	79,434	10,350,562	..	10,350,560
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	..	10,780,590
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	..	18,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	..	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	..	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	..	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	182,588	570,830	72,704	12,182,801	..	12,182,810
1905-06	4,557,293	734,928	767,032	2,166,185	2,085,844	432,223	728,988	29,999	11,502,492	..	11,502,492
1906-07	5,686,685	1,181,697	1,556,235	1,525,158	980,212	743,922	633,939	2,563	12,260,411	..	12,260,411
1907-08	4,814,125	1,476,534	1,999,808	2,049,731	2,177,532	1,018,618	958,461	7,764	14,502,573	..	14,502,573
1908-09	4,707,921	814,684	3,291,346	2,199,256	2,488,270	487,836	884,967	..	14,874,280	..	14,874,280
1909-10	3,768,826	857,229	2,966,308	1,587,713	1,147,211	1,270,360	886,214	4,000	12,487,861	..	12,487,861
1910-11	4,306,259	741,079	1,691,031	1,432,511	1,446,802	1,816,346	879,753	..	12,313,781	..	12,313,781
1911-12	4,974,356	1,040,644	1,878,283	1,915,294	1,634,379	2,042,315	831,784	..	14,317,055	..	14,317,055
1912-13	3,979,219	850,432	1,857,716	3,407,760	897,582	2,709,556	934,430	32,611	14,669,306	..	14,669,306
1913-14	3,251,333	766,016	1,962,642	2,347,404	1,912,025	3,014,225	938,017	..	14,191,668	..	14,191,668
1914-15	2,148,495	466,347	882,413	3,214,010	511,660,681	1,375,785	875,790	261,042	10,884,563	..	10,884,563

NOTE.—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the seaborne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out, whether the salt is landed or not.

(a) Government salt

(b) Massawah salt, which was in previous statements shown under heading "From other countries," is now under heading "From Red Sea Ports"

No. 38.—QUANTITY (in maunds of 82½lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1895-96 to 1914-15

BENGAL

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT		TOTAL			
		Imported by Sea	Made in excise works				
					₹	₹	₹ a p
1895-96 . .	74,635	10,366,382	..	10,441,017	2,51,04,330	57.87	2 8 —
1896-97 . .	46,224	10,430,989	..	10,477,213	2,51,40,180	96.05	2 8 —
1897-98 . .	17,047	10,319,271	..	10,336,318	2,46,45,460	80.3	2 8 —
1898-99 . .	63,755	10,360,552	..	10,424,307	2,51,34,950	66.71	2 8 —
1899-1900 . .	62,616	10,710,242	..	10,772,858	2,58,05,843	62.31	2 8 —
1900-01 . .	84,687	10,535,433	..	10,620,120	2,54,46,185	70.19	2 8 —
1901-02 . .	225,116	10,733,359	..	10,958,475	2,60,33,974	69.71	2 8 —
1902-03 . .	50,350	11,260,355	..	11,310,705	2,68,05,913	56.24	{ 2 8 — 2 — —
1903-04 . .	..	11,284,664	..	11,284,664	2,18,11,834	53.71	2 —
1904-05 . .	..	11,725,883	..	11,725,883	2,23,72,330	48.63	{ 2 — — 1 8 —
1905-06 . .	..	12,010,411	..	12,010,411	1,83,03,466	50.73	1 8 —
1906-07 . .	..	12,854,980	..	12,854,980	1,89,83,069	48.63	{ 1 8 — 1 0 —
1907-08 . .	..	12,941,678	..	12,941,678	1,28,61,654	54.44	1 0 —
1908-09 . .	..	13,305,244	..	13,305,244	1,32,70,337	50.01	1 0 —
1909-10 . .	..	13,427,318	..	13,427,318	1,32,02,076	37.7	1 0 —
1910-11 . .	..	13,586,778	..	13,586,778	1,19,09,845	45.7	1 0 —
1911-12 . .	..	13,484,205	..	13,484,205	1,29,79,227	64.47	1 0 —
1912-13 . .	..	13,163,621	..	13,163,621	1,18,85,280	62.2	1 0 —
1913-14 . .	..	13,616,073	..	13,616,073	1,30,41,435	54.4	1 0 —
1914-15 . .	..	13,865,658	..	13,865,658	1,40,25,260	77.3	1 0 —

SALT

No. 39.—QUANTITY (in maunds of 82½lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER, and QUANTITY PASSED FREE of DUTY, in each year from 1895-96 to 1914-15

BENGAL

	By Eastern Bengal, Central Bengal, South Eastern, and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1895-96	976,904	3,304,291	4,442,271	8,723,466	4,069
1896-97	1,097,841	4,166,744	3,860,726	9,125,311	2,000
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	—
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	..
1905-06	3,996,550	2,836,010	3,076,302	9,908,862	..
1906-07	1,230,062		2,489,674	8,922,877	..
1907-08	6,433,203		2,271,829	9,096,238	..
1908-09	6,824,409		2,214,408	8,969,540	..
1909-10	6,755,132		2,135,457	8,726,538	..
1910-11	6,591,081		2,336,893	8,946,210	..
1911-12(a)	6,609,317		2,640,417	10,144,499	..
1912-13(a)*	7,504,082		2,586,980	10,552,244	..
1913-14(a)	8,251,534		2,566,666	10,818,200	..
1914-15 (a)	8,331,478		1,890,172	10,221,650	..

NOTE.—Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April, 1906 figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shown from the year 1906-07
(a) Includes exports from Chittagong

No. 40.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED, in each year from 1911-12 to 1914-15

ORISSA

	From Calcutta by water	From Madras by rail	From Bombay by rail	Total Imports
1911-12	128,500	747,923	..	876,423
1912-13	118,980	1,062,858	56	1,181,894
1913-14	103,000	925,708	..	1,033,708
1914-15	81,986	750,538	..	832,524

NOTE —Salt is not manufactured in Orissa

No. 41.—QUANTITY (in maunds of 82½lb) of SALT SOLD for HOME and INLAND CONSUMPTION, and RATE OF DUTY, in each year from 1911-12 to 1914-15

ORISSA

	Sales of Salt				Rate of duty per. maund	
	Private Salt imported by Sea	Government Salt brought from Madras	Government Salt brought from Bombay	Total	Rs	a
1911-12	122,050	747,923	..	869,973	1	0
1912-13	120,662	1,062,858	56	1,183,576	1	0
1913-14	103,038	925,708	..	1,028,746	1	0
1914-15	89,092	750,538	..	839,630	1	0

No. 42.—QUANTITY (in maunds of 82½lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1895-96 to 1914-15

NORTHERN INDIA

	Rates of duty	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL OF DUTY-PAID SALT	Salt passed free of duty to Native States
	Rs a.					
1895-96	2 8	3,154,410	4,490,018	72,025	7,716,453	232,399
1896-97	2 8	2,759,877	4,675,423	72,652	7,507,952	225,534
1897-98	2 8	2,685,065	4,761,670	71,521	7,518,256	246,593
1898-99	2 8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2 8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2 8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2 8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	{ 2 8 } { 2 — }	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2 —	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	{ (a) 2 — } { (a) 1 8 }	3,134,138	4,997,185	47,140	8,178,463	231,566
1905-06	1 8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1 — (b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1 —	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1 —	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1 —	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1 —	3,876,769	5,119,253	66,626	9,062,648	191,045
1911-12	1 —	4,168,628	5,556,865	61,731	9,787,224	127,830
1912-13	1 —	4,158,590	5,816,275	71,054	10,045,919	186,557
1913-14	1 —	4,126,552	6,215,697	83,244	10,425,493	176,129
1914-15	1 —	4,915,025	7,491,173	72,436	12,478,634	230,375

(a) Duty reduced from the 20th March, 1905

(b) " " " " 20th March, 1907

No. 43.—DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1895-96 to 1914-15

NORTHERN INDIA

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL
1895-96	59,29,970	1,12,25,050	1,80,060	1,73,35,080
1896-97	55,80,480	1,16,88,560	1,81,630	1,74,50,670
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	61,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055
1911-12	40,72,308	55,56,865	61,744	96,90,917
1912-13	40,77,184	58,16,275	71,066	99,64,525
1913-14	40,43,990	62,15,697	83,249	1,03,42,936
1914-15	48,47,601	74,91,173	72,441	1,24,11,215

SALT

No. 44.—QUANTITY (in maunds of 82½lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1895-96 to 1914-15

BOMBAY

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)							QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED			Total quantity which paid duty					
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL						
	R a.									R	R	R	
1895-96 .	2 8	3,088,193	3,292,659	6,380,852	7,772	321,855	329,627	6,710,479	53,464	6,763,943	1,74,69,800	15,41,940	1,59,27,860
1896-97 .	2 8	2,986,470	3,297,198	6,283,668	4,936	275,815	280,751	6,564,419	50,045	6,614,464	1,71,69,500	15,83,680	1,55,85,820
1897-98 .	2 8	3,111,317	3,358,555	6,471,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99 .	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170
1899-1900 .	2 8	2,791,535	3,746,696	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380
1900-01 .	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,709	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02 .	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03 .	{ 2 8 }	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04 .	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,89,83,295	16,48,930	1,23,34,365
1904-05 .	{ 2 — 1 8 }	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06 .	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07 .	{ 1 8 1 — }	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08 .	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09 .	1 —	2,709,695	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464
1909-10 .	1 —	2,746,208	5,663,099	8,409,307	15,354	402,673	418,027	8,827,334	67,691	8,895,025	97,41,206	18,65,226	78,75,980
1910-11 .	1 —	2,962,448	5,513,209	8,475,657	17,996	356,437	374,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,955
1911-12 .	1 —	3,183,076	5,925,602	9,113,678	16,677	345,393	362,070	9,475,748	87,443	9,563,191	1,04,84,323	21,16,578	83,67,745
1912-13 .	1 —	3,095,934	5,596,471	8,692,405	17,530	335,533	353,063	9,045,468	78,892	9,124,360	99,91,627	21,34,507	78,57,120
1913-14 .	1 —	3,252,494	5,818,032	9,070,526	13,176	341,831	355,007	9,425,533	79,445	9,504,978	1,04,79,886	20,37,474	84,42,412
1914-15 .	1 —	3,391,125	5,700,747	9,161,872	11,748	339,960	351,708	9,513,580	69,339	9,582,919	1,06,15,928	20,63,469	85,52,459

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 39 and 47

(b) Include miscellaneous salt collections

No. 45.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY, in each year from 1895-96 to 1914-15

BOMBAY

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India : Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Káthiawár	Other places	TOTAL	
1895-96	4	7,768	7,772	321,842	..	13	321,855	329,627
1896-97	2	4,933	4,935	275,803	..	12	275,815	280,750
1897-98	3	8,195	8,198	296,857	..	12	296,869	305,067
1898-99	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01	1	8,792	8,793	300,962	..	14	300,976	309,769
1901-02	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04	2	13,553	13,560	267,280	..	15	267,295	280,855
1904-05	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09	..	20,551	20,551	355,305	..	17	355,322	357,873
1909-10	..	15,354	15,354	402,651	..	22	402,673	418,027
1910-11	..	17,996	17,996	359,418	..	19	359,437	377,433
1911-12	..	16,677	16,677	345,367	..	26	345,393	362,070
1912-13	..	17,530	17,530	335,514	..	19	335,533	353,063
1913-14	..	13,176	13,176	341,811	..	20	341,831	355,007
1914-15	1	11,747	11,748	339,944	..	16	339,960	351,708

No. 46.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1895-96 to 1914-15

SIND

	Imported	Manufactured	TOTAL	DELIVERED FOR CONSUMPTION			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	TOTAL			
							₹	₹	₹
1895-96	847	294,761	295,608	258,108	2,578	260,686	7,06,980	1,21,300	5,85,680
1896-97	1,339	259,112	260,451	267,407	1,708	269,115	7,31,910	1,25,530	6,06,380
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,209	318,609	319,818	271,593	3,052	274,645	7,44,740	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771
1908-09	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581
1910-11	25,996	435,298	461,294	392,949	..	392,949	4,96,902	1,79,174	3,17,728
1911-12	34,129	518,035	552,164	431,299	..	431,299	5,43,748	1,78,331	3,65,417
1912-13	31,004	450,786	481,790	430,921	..	430,921	5,45,952	1,85,734	3,60,218
1913-14	26,778	396,096	422,874	420,201	...	420,201	5,40,845	1,84,836	3,56,009
1914-15	35,880	385,798	421,678	422,118	..	422,118	5,41,049	1,82,511	3,58,538

No. 47.—QUANTITY (in maunds of 82½lb) of SALT MANUFACTURED and IMPORTED, in each year from 1895-96 to 1914-15

MADRAS

	MANUFACTURED			IMPORTED : from Bombay, Goa, and other places	GRAND TOTAL
	By Government	Under excise licenses	TOTAL		
1895-96	1,683,988	6,894,554	8,578,542	1,278,891	9,857,433
1896-97	3,351,928	6,335,857	9,687,785	1,131,940	10,819,725
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,588,312	12,400,812	1,350,905	13,751,717
1911-12	4,734,184	6,814,686	11,548,870	1,385,993	12,934,863
1912-13	4,849,155	8,062,964	12,912,119	1,379,524	14,291,643
1913-14	3,123,165	6,412,610	9,535,775	1,288,422	10,824,197
1914-15	2,465,010	5,633,985	8,098,995	1,404,296	9,503,291

SALT

(192)

No. 48.—QUANTITY (in maunds of 82½ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1895-96 to 1914-15

MADRAS

	SOLD FOR HOME AND INLAND CONSUMPTION				PROCEEDS REALISED	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt		Monopoly price per maund
	Government salt	Imported	Made under excise licenses	TOTAL					
					₹	Annas	₹	a	₹ a p
1895-96 . .	1,214,352	1,278,893	5,778,151	8,271,396	1,94,45,400	9-33	2	8	{ 2 10- 2 11- 2 12- }
1896-97 . .	1,155,766	1,131,940	5,735,557	8,023,263	1,65,38,460	9-67	2	8	{ 2 10- 2 11- 2 12- }
1897-98 . .	1,798,570	1,252,053	5,328,690	8,379,313	1,70,44,790	9-5	2	8	{ 2 10- 2 11- 2 11 6 2 12- 2 13- }
1898-99 . .	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9-25	2	8	{ 2 10- 2 11- 2 11 6 }
1899-1900 . .	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9-23	2	8	{ 2 10- 2 11- }
1900-01 . .	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9-38	2	8	{ 2 10- 2 11- }
1901-02 . .	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10-4	2	8	{ 2 10- 2 11- }
1902-03 . .	2,648,889	1,208,007	5,264,423	9,122,219	2,00,59,084	10-4	{ 2 2	8 —	{ 2 11- 2 10- 2 3- 2 2- }
1903-04 . .	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11-35	2	—	{ 2 3- 2 2- }
1904-05 . .	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8-70	{ 2 1	— 8	{ 2 3- 2 2- 1 11- 1 10- }
1905-06 . .	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8-72	1	8	{ 1 11- 1 10- }
1906-07 . .	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8-17	{ 1 1	8 —	{ 1 11- 1 10- 1 3- 1 2- }
1907-08 . .	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8-08	1	—	{ 1 3- 1 2- }
1908-09 . .	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8-17	1	—	{ 1 3- 1 2- }
1909-10 . .	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8-23	1	—	{ 1 3- 1 2- }
1910-11 . .	3,578,676	1,350,905	6,369,963	11,299,544	1,05,82,514	8-27	1	—	{ 1 3- 1 2- }
1911-12 . .	3,661,946	1,385,993	6,360,362	11,408,303	1,04,77,272	8-32	1	—	{ 1 3- 1 2- }
1912-13 . .	3,481,667	1,379,524	6,825,739	11,686,950	1,08,09,545	8-26	1	—	{ 1 3- 1 2- }
1913-14 . .	3,387,348	1,288,422	6,840,332	11,516,602	1,09,20,170	8-10	1	—	{ 1 3- 1 2- }
1914-15 . .	4,011,712	1,404,296	6,537,472	11,953,480	1,14,87,129	8-11	1	—	{ 1 3- 1 2- }

No. 49.—QUANTITY of SALT (in maunds 82½ lb), SUPPLIED FREE of DUTY, in each year from 1895-96 to 1914-15

MADRAS

	To French Government	For fish curing	For other purposes	TOTAL
1895-96	53,127	170,790	..	223,917
1896-97	54,995	149,023	..	204,018
1897-98	41,622	157,722	..	199,344
1898-99	54,577	138,655	..	193,232
1899-1900	44,224	191,985	1,600	237,809
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,838	192,726	(a) 7,602	261,166
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	73,238	150,823	(d) 8,860	232,921
1907-08	57,616	205,275	(e) 6,400	269,291
1908-09	80,470	197,135	2,540	280,145
1909-10	61,882	179,914	10,108	251,904
1910-11	62,114	222,075	4,691	288,880
1911-12	84,787	203,836	4,956	293,579
1912-13	64,000	214,815	8,254	287,069
1913-14	60,984	181,391	(f) 262,960	505,335
1914-15	61,718	159,025	(g) 60,797	281,540

(a) Includes 6,000 mds. sent to the Travancore State
(b) " 2,400 mds. " " "
(c) " 3,600 mds. " " "
(d) " 6,000 mds. " " "
(e) " 4,000 mds. " " "
(f) " 252,302 mds. " " "
(g) " 47,699 mds. " " "

No. 50.—QUANTITY (in maunds of 82½ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1895-96 to 1914-15

MADRAS

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		₹	₹	₹
1895-96	7,654,190	1,97,68,990	21,51,410	1,76,17,580
1896-97	7,300,603	1,68,16,300	21,57,670	1,46,58,630
1897-98	7,585,492	1,72,72,460	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,54,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,089	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,936	1,08,64,310	16,69,400	91,94,910
1911-12	10,441,751	1,07,48,794	17,17,595	90,31,199
1912-13	10,725,958	1,10,73,645	16,96,122	93,77,523
1913-14	10,762,857	1,11,65,670	14,75,113	96,90,557
1914-15	11,213,387	1,17,06,297	14,21,438	1,02,84,859

STAMPS

[FOR TABLES SEE PAGES 195 TO 213]

Classes of
Stamps

The stamp revenue is derived from two great classes of stamps (1) judicial or court-fee stamps, and (2) non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870 non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation. The immediate control of the stamp revenue is vested in the local Governments, subject to the general supervision of the Government of India. The revenue derived from stamps is shared between the Imperial and the Provincial Governments.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. The various classes of stamps with their values are—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	„ „ „ „ 10 „
Special adhesive stamps	„ „ „ „ 1,000 „
Hundi stamped paper	„ „ „ „ 15 „
Impressed non-judicial stamps	„ „ „ „ 1,000 „
Adhesive court-fee stamps	„ 1 anna „ 6 „
Impressed „ „	„ 10 rupees „ 1,000 „
Stamps for copies	„ 2 annas „ 2 „

Revenue

The revenue from stamps has increased steadily, as will be seen from the figures appended :—

	Judicial R	Non-Judicial R	TOTAL R
Annual average 1878-79 to 1882-83.	2,20,39,898	1,05,76,996	3,26,16,894
„ „ 1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
„ „ 1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
„ „ 1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
„ „ 1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
„ „ 1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
„ „ 1908-09 to 1912-13	4,96,27,909	2,46,53,342	7,42,81,251
In the year 1912-13	5,23,03,804	2,77,79,391	8,00,83,195
„ „ 1913-14	5,45,13,263	2,96,82,225	8,41,95,488

STAMPS*

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				NET RECEIPTS	Cost of general supervision †	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1894-95	3,16,09,060	1,45,95,470	4,62,04,530	7,56,820	5,71,060	62,590	13,90,470	4,48,14,060	1,23,640	8,30,840
1895-96	3,22,16,770	1,49,93,250	4,72,10,020	7,52,380	5,07,590	67,280	13,27,250	4,58,82,770	1,28,530	8,85,860
1896-97	3,21,19,660	1,55,83,140	4,77,02,800	7,71,960	5,65,180	64,560	14,01,700	4,63,01,100	1,30,860	8,25,400
1897-98	3,30,24,660	1,52,83,350	4,83,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,87,860
1898-99	3,34,23,250	1,45,06,896	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899-1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900-01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901-02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902-03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,81,258
1903-04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018
1908-09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	65,067	8,27,756
1910-11	5,13,78,846	2,42,68,923	7,56,47,769	11,56,320	8,13,610	1,54,925	21,24,855	7,35,22,914	64,161	8,32,289
1911-12	5,05,76,876	2,52,85,661	7,58,62,537	12,36,574	9,30,080	1,35,821	23,02,475	7,35,60,062	71,428	8,56,273
1912-13	5,23,03,804	2,77,79,391	8,00,83,195	12,79,572	10,06,773	1,46,682	24,33,027	7,76,50,168	71,202	9,40,206
1913-14	5,45,13,263	2,96,82,225	8,41,95,488	14,13,156	9,52,531	1,40,717	25,06,404	8,16,89,084	69,949	8,72,301

* Compiled from special official returns

† Incomplete

No. 52.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judi- cial stamps supplied to each pro- vince by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon(a)
	Sale of court-fee stamps	Sale of Stamps for copies	Sale of plain paper used with labels	Miscellane- ous receipts	TOTAL	Discount and es- tablish- ment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	2,97,95,590	14,41,790	3,48,750	22,930	3,16,09,660	3,21,530	3,55,960	32,030	7,09,520	3,02,010
1895-96	3,03,99,050	14,46,050	3,53,610	18,060	3,22,16,770	3,17,710	3,21,680	33,770	6,73,160	3,26,270
1896-97	3,02,71,790	14,60,900	3,74,110	12,860	3,21,19,660	3,24,220	3,74,180	31,020	7,29,420	2,96,430
1897-98	3,11,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898-99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899-1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902-03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	36,045	7,82,831	3,33,483
1907-08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908-09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909-10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,33,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098
1911-12	4,77,10,184	22,46,143	6,11,379	9,170	5,05,76,876	4,27,454	5,78,989	53,749	10,60,192	3,66,190
1912-13	4,92,70,723	23,81,516	6,40,818	10,747	5,23,03,804	4,39,153	6,20,586	57,114	11,16,853	3,98,458
1913-14	5,13,20,411	26,00,369	5,79,168	13,315	5,45,13,263	5,69,850	5,47,490	54,741	11,72,081	3,67,727

NOTE.—Figures for Berar are included with effect from 1903-04.

(a) See note (b) at foot of table No. 53

No. 53.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA,* from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Re-funds	Other charges	TOTAL	
1894-95	1,06,94,810	15,23,360	4,99,420	11,71,850	1,53,306	3,51,040	2,01,690	1,45,95,470	4,35,290	2,15,100	30,560	6,80,950	5,28,830
1895-96	1,07,17,200	16,43,700	5,81,960	12,29,720	1,62,370	4,00,980	2,57,320	1,49,93,250	4,34,670	1,85,910	33,510	6,54,090	5,59,590
1896-97	1,12,62,570	18,08,840	5,09,530	12,60,580	1,67,550	3,62,750	2,11,320	1,55,83,140	4,47,740	1,91,000	33,540	6,72,280	5,28,970
1897-98	1,11,83,790	17,14,450	4,02,660	12,91,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,89,230	34,130	6,72,050	5,92,630
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,06,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	18,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,23,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,969	9,91,007	4,78,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909-10	1,52,63,435	32,79,023	9,22,330	8,44,546	3,47,876	5,72,521	9,08,367	2,28,73,098	7,37,935	3,04,972	98,846	11,41,753	4,51,263
1910-11	1,50,11,717	35,90,588	12,98,084	8,06,800	5,38,261	8,74,225	10,84,248	2,42,68,923	7,42,910	3,02,441	94,568	11,39,919	4,54,201
1911-12	1,58,53,792	39,02,999	12,94,833	6,96,800	5,82,133	8,33,976	10,27,128	2,52,85,661	8,09,120	3,51,091	82,072	12,42,283	4,90,083
1912-13	1,69,90,934	43,81,389	14,73,999	6,96,800	6,76,903	12,17,314	12,48,052	2,77,79,391	8,40,419	3,86,187	89,568	13,16,174	5,41,748
1913-14	1,81,50,779	48,31,826	15,33,584	6,96,800	8,05,068	10,92,458	14,77,710	2,96,82,225	8,43,306	4,05,041	85,976	13,34,323	5,04,574

* Figures for Berar are included with effect from 1903-04
† Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar
‡ Includes Rs. 10,65,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces, Berar, and Bombay
§ Includes Rs. 10,94,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces and Berar, and Bombay

No. 54.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1894-95 to 1913-14

	India, General*	Burma	Assam	Bengal	Bihar and Orissa	United Provinces	Punjab	Delhi	North-West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
RECEIPTS													
1894-95	4,91,770	16,94,300	8,19,220	1,67,01,150	..	70,77,300	40,17,110	..	..	58,22,130	17,08,890	78,72,660	4,62,04,530
1895-96	4,68,360	17,64,310	8,84,830	1,67,71,630	..	72,99,990	42,67,220	..	..	61,26,950	17,19,310	79,67,420	4,72,10,020
1896-97	4,94,980	16,49,830	9,00,180	1,75,74,300	..	70,92,730	45,99,360	..	..	57,23,650	17,26,870	79,40,900	4,77,02,800
1897-98	4,20,050	17,01,070	8,69,750	1,77,59,420	..	73,21,770	44,09,850	..	..	58,06,530	15,98,920	84,20,650	4,83,08,010
1898-99	3,32,660	17,64,730	9,67,770	1,73,81,080	..	74,15,100	42,79,840	..	..	59,76,320	15,45,430	82,66,610	4,79,30,140
1899-1900	3,15,080	19,36,806	9,27,100	1,82,78,888	..	75,56,940	43,30,794	..	..	59,12,250	13,31,557	83,41,930	4,89,31,345
1900-01	2,98,470	20,82,932	9,46,530	1,84,34,830	..	82,87,510	42,85,712	..	..	58,93,160	13,11,508	85,65,910	5,01,06,562
1901-02	3,07,701	22,62,761	9,48,220	1,90,05,559	..	83,81,010	38,38,267	..	3,86,721	62,79,450	15,57,806	86,89,268	5,16,56,763
1902-03	2,90,888	26,33,861	10,24,218	1,95,70,438	..	80,46,760	39,54,828	..	3,91,528	60,00,513	14,61,136	82,48,133	5,16,22,303
1903-04	2,90,639	29,43,307	9,87,445	1,98,35,514	..	82,52,041	40,54,142	..	3,86,819	61,53,798	23,03,119	84,59,333	5,36,66,157
1904-05	2,90,749	33,14,176	9,98,661	2,08,65,298	..	84,46,719	40,43,287	..	3,74,361	64,20,027	24,35,661	88,44,146	5,60,33,085
1905-06	2,81,595	36,43,980	87,60,106	1,43,62,962	..	88,98,531	38,42,119	..	4,13,972	64,92,115	26,63,694	92,51,660	5,85,10,734
1906-07	2,73,115	37,96,661	90,68,715	1,47,06,682	..	92,21,082	38,61,070	..	4,21,654	62,61,861	23,95,476	99,05,317	5,99,16,633
1907-08	39,86,616	38,34,291	96,38,890	1,55,88,275	..	97,46,825	40,94,259	..	4,66,473	64,45,101	26,94,163	1,04,90,363	6,69,84,756
1908-09	40,30,082	35,76,057	99,39,964	1,55,99,226	..	99,83,699	46,85,226	..	4,86,535	64,21,397	29,27,608	1,08,27,747	6,84,77,541
1909-10	38,73,088	36,11,058	1,01,63,928	1,56,17,383	..	1,10,40,172	48,96,983	..	5,21,384	69,20,806	31,99,324	1,14,91,087	7,13,35,213
1910-11	39,32,914	38,95,908	1,06,73,528	1,58,60,510	..	1,20,50,322	48,96,193	..	5,03,258	81,95,942	35,24,203	1,21,14,991	7,56,47,769
1911-12	41,41,411	36,70,960	1,18,55,941	2,01,10,524	61,22,734	1,10,44,681	52,61,711	..	5,70,780	76,63,815	33,60,002	1,27,29,978	7,58,62,537
1912-13	44,60,121	36,07,299	12,80,991	2,09,12,992	65,27,155	1,14,96,802	55,28,325	1,44,495	5,90,122	82,07,019	37,14,109	1,36,13,765	8,00,83,195
1913-14	47,88,517	36,19,645	18,38,222	2,21,97,278	67,02,855	1,19,53,181	56,29,224	3,06,649	6,68,477	88,78,877	39,39,502	1,41,73,061	8,41,95,488

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912
* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12

No. 54.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1894-95 to 1913-14—continued

	India, General*	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	Delhi	North-West Frontier Province	Bombay	Central Provinces	Madras	TOTAL
CHARGES													
1894-95	18,130	55,260	22,180	4,03,440	..	1,53,950	1,50,990	..	..	2,55,480	36,250	2,94,790	13,90,470
1895-96	20,620	57,550	23,420	4,00,050	..	1,32,540	1,60,350	..	..	2,28,060	44,100	2,60,560	13,27,250
1896-97	19,440	57,820	23,620	4,20,390	..	1,43,140	1,73,910	..	..	2,54,290	38,770	2,70,320	14,01,700
1897-98	17,250	61,840	22,350	4,30,950	..	1,45,550	1,66,220	..	..	2,16,000	34,620	2,84,140	13,78,920
1898-99	15,090	58,070	23,120	4,12,510	..	1,50,310	1,60,540	..	..	2,33,160	32,890	2,83,290	13,68,980
1899-1900	14,057	59,596	23,940	4,23,547	..	1,55,110	1,74,447	..	..	2,75,730	29,307	2,54,170	14,09,904
1900-01	11,230	63,762	25,770	4,83,092	..	2,22,820	1,69,688	..	..	2,52,855	34,473	2,85,500	15,49,190
1901-02	11,651	73,957	24,595	4,93,989	..	2,18,690	1,53,425	..	18,612	2,35,282	40,543	2,86,595	15,57,339
1902-03	11,352	80,800	27,438	4,95,497	..	2,20,041	1,61,152	..	17,226	2,28,147	40,570	3,04,419	15,86,642
1903-04	11,957	97,184	27,886	5,25,152	..	2,29,268	1,63,090	..	16,893	2,33,307	85,637	2,99,687	16,90,061
1904-05	13,110	1,05,368	26,797	5,26,627	..	2,25,705	1,71,916	..	13,863	2,32,082	82,332	3,17,745	17,20,545
1905-06	13,225	1,25,694	2,28,562	3,49,792	..	2,50,777	1,66,875	..	19,279	3,06,494	93,562	3,38,507	18,92,767
1906-07	10,754	1,31,622	2,47,494	3,50,512	..	2,37,365	1,60,020	..	17,762	2,06,083	85,883	3,26,343	17,73,838
1907-08	21,114	1,26,004	2,53,661	3,60,841	..	2,54,685	1,69,845	..	19,548	2,15,069	98,601	4,97,747	20,17,115
1908-09	40,987	1,23,436	2,62,410	3,75,125	..	2,59,381	1,75,885	..	21,515	2,47,422	1,05,495	5,28,270	21,39,926
1909-10	35,992	1,30,086	2,59,235	3,77,025	..	2,74,895	1,86,692	..	21,699	2,95,586	1,10,455	3,83,674	20,75,339
1910-11	40,178	1,25,838	2,65,953	3,77,871	..	2,70,584	1,82,129	..	20,573	3,36,108	1,14,772	3,90,849	21,24,855
1911-12	1,52,655	1,28,165	40,391	4,95,482	1,28,160	2,60,762	1,83,940	..	24,932	3,51,002	1,13,718	4,17,868	23,02,475
1912-13	1,71,258	1,20,331	36,720	5,27,893	1,18,508	2,94,389	2,14,591	6,714	26,091	3,48,192	1,18,263	4,50,077	24,33,027
1913-14	1,47,472	1,07,816	39,760	5,27,412	1,50,653	3,16,544	2,28,835	11,386	23,702	3,39,366	1,30,320	4,78,138	25,06,404

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

No. 55.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for INDIA, GENERAL,* from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1894-95	2,98,360	1,93,410	4,91,770	13,300	3,420	1,410	18,130	4,73,640	360
1895-96	2,64,970	2,03,390	4,68,360	13,360	5,440	1,820	20,620	4,47,740	3,950
1896-97	3,03,240	1,91,740	4,94,980	12,760	4,610	2,070	19,440	4,75,540	4,580
1897-98	2,52,860	1,67,190	4,20,050	11,400	3,980	1,870	17,250	4,02,800	4,110
1898-99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	3,030
1899-1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	2,212
1900-01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,928
1901-02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	4,464
1902-03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903-04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904-05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905-06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906-07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907-08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908-09	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,095	4,623
1909-10	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38,37,096	2,705
1910-11	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	38,92,736	2,973
1911-12	19,94,778	21,46,633	41,41,411	25,006	1,09,619	18,030	1,52,655	39,88,756	2,849
1912-13	19,86,719	24,73,402	44,60,121	27,861	1,20,952	22,445	1,71,258	42,88,863	3,271
1913-14	21,38,645	26,49,872	47,88,517	28,419	97,533	21,520	1,47,472	46,41,045	4,007

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Districts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12

No. 56.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for INDIA, GENERAL,* from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	2,67,230	..	31,130	..	2,98,360	4,660	1,910	1,410	7,980	120
1895-96	2,41,280	..	23,690	..	2,64,970	4,440	2,630	1,820	8,890	960
1896-97	2,76,280	..	26,960	..	3,03,240	4,400	2,940	1,860	9,200	820
1897-98	2,22,460	..	30,400	..	2,52,860	4,210	2,530	1,870	8,610	1,000
1898-99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899-1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901-02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,819	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876
1911-12	19,82,033	3,030	8,346	1,369	19,94,778	4,530	77,993	1,112	83,635	1,257
1912-13	19,73,798	2,820	8,910	1,191	19,86,719	4,051	95,650	1,321	101,022	1,097
1913-14	21,22,182	2,872	9,169	4,422	21,38,645	4,345	71,269	1,491	77,105	1,120

No. 57.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for INDIA, GENERAL,* from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Im-pressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	55,910	..	16,620	73,010	18,690	26,990	2,190	1,93,410	8,630	1,520	..	10,150	240
1895-96	62,070	..	17,770	77,830	17,990	24,130	3,600	2,03,390	8,920	2,810	..	11,730	2,990
1896-97	66,190	..	14,440	72,720	16,120	20,370	1,900	1,91,740	8,360	1,670	210	10,240	3,760
1897-98	61,090	..	13,610	64,650	8,800	17,630	1,410	1,67,190	7,180	1,450	..	8,630	3,110
1898-99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899-1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	..	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906-07	66,353	5	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909-10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,558
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,374	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097
1911-12	3,97,085	12,39,930	1,62,289	6,800	1,31,772	1,51,249	57,508	21,46,633	20,476	31,626	16,918	69,020	1,592
1912-13	2,57,333	14,92,295	1,79,919	6,800	1,56,839	2,32,649	1,47,567	24,73,402	23,810	25,302	21,124	70,236	2,174
1913-14	65,766	17,28,997	1,94,301	6,800	1,96,725	1,46,912	3,10,371	26,49,872	24,074	26,264	20,029	70,367	2,887

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands, to which Mysore Assigned Tracts, Sambhar, Hyderabad Muscat, and the Presidency have been added from 1907-08 and Baghdad and Bushire from 1911-12

No. 58.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BURMA, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of General supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (b)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1894-95	11,50,010	5,44,290	16,94,300	28,680	25,950	630	55,260	16,39,040	..	10,310
1895-96	11,32,810	5,71,500	17,04,310	28,800	27,130	1,620	57,550	16,46,760	..	11,210
1896-97	10,65,780	5,84,050	16,49,830	30,430	25,850	1,540	57,820	15,92,010	..	12,550
1897-98	10,39,980	6,61,090	17,01,070	34,970	25,890	980	61,840	16,39,230	..	12,420
1898-99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660	..	15,510
1899-1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210	..	12,317
1900-01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170	..	18,032
1901-02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804	..	23,041
1902-03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061	..	22,009
1903-04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123	..	31,567
1904-05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(a) 62,023
1905-06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906-07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907-08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908-09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909-10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129
1910-11	22,69,215	16,26,693	38,95,908	55,428	67,746	2,664	1,25,838	37,70,070	24,839	20,820
1911-12	20,85,507	15,85,453	36,70,960	57,556	67,606	3,003	1,28,165	35,42,795	25,376	16,751
1912-13	19,27,528	16,79,771	36,07,299	61,019	55,968	3,344	1,20,331	34,86,968	25,588	13,290
1913-14	19,14,386	17,05,259	36,19,645	63,517	40,920	3,379	1,07,816	35,11,829	25,367	9,808

(a) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depot at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

(b) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depot at Rangoon

No. 59.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BURMA, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	11,48,760	..	..	1,250	11,50,010	13,370	18,710	130	32,210	3,670
1895-96	11,32,060	..	..	750	11,32,810	12,780	20,080	220	33,080	3,880
1896-97	10,64,580	..	..	1,200	10,65,780	13,390	17,790	430	31,610	3,390
1897-98	10,39,200	..	..	780	10,39,980	13,570	19,600	190	33,360	3,180
1898-99	10,52,410	..	..	..	10,52,410	13,820	15,690	90	29,600	5,020
1899-1900	11,69,387	..	..	..	11,69,387	15,265	16,504	144	31,913	3,745
1900-01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901-02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,384
1902-03	15,44,669	38,333	..	51	15,83,053	11,735	25,074	165	36,974	10,428
1903-04	15,99,383	42,740	..	1	16,42,124	13,784	30,788	121	44,693	13,214
1904-05	18,18,772	62,500	..	..	18,81,272	14,986	35,439	231	50,656	30,706
1905-06	22,22,995	70,302	..	..	22,93,297	16,727	50,235	328	67,290	13,835
1906-07	24,06,245	73,035	..	..	24,79,280	17,505	50,824	134	68,463	12,810
1907-08	23,87,764	85,139	..	..	24,72,903	17,678	51,602	236	69,516	15,804
1908-09	22,11,806	96,005	..	..	23,07,811	17,007	48,443	118	65,568	13,098
1909-10	21,32,045	1,01,512	..	130	22,33,687	16,661	47,881	123	64,665	11,533
1910-11	21,63,163	1,06,052	..	..	22,69,215	15,831	47,490	256	63,577	11,110
1911-12	20,66,237	17,900	..	1,370	20,85,507	14,310	44,780	189	59,279	5,355
1912-13	19,24,834	..	..	2,694	19,27,528	14,457	37,443	468	52,368	4,153
1913-14	19,12,626	..	..	1,760	19,14,386	18,414	24,759	351	43,524	2,682

STAMPS

(200)

No. 60.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BURMA, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Hundis or in-land bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	2,78,000	1,43,160	6,880	78,290	5,200	220	32,540	5,44,290	15,310	7,240	500	23,050	6,640
1895-96 . . .	2,73,190	1,43,760	8,620	84,010	5,970	420	55,530	5,71,500	16,020	7,050	1,400	24,470	7,330
1896-97 . . .	2,82,180	1,69,390	9,140	90,740	7,540	1,140	23,920	5,84,050	17,040	8,060	1,110	26,210	9,160
1897-98 . . .	3,45,560	1,58,260	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898-99 . . .	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899-1900 . .	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900-01 . . .	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02 . . .	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03 . . .	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04 . . .	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05 . . .	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905-06 . . .	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07 . . .	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08 . . .	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09 . . .	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909-10 . . .	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11 . . .	6,96,996	4,57,458	59,319	..	30,116	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710
1911-12 . . .	7,45,425	4,16,309	49,436	..	33,715	47,726	92,842	15,85,453	43,246	22,826	2,814	68,886	11,396
1912-13 . . .	8,21,785	4,47,724	44,328	..	42,747	39,756	83,431	16,79,771	46,562	18,525	2,876	67,963	9,137
1913-14 . . .	8,70,244	4,20,259	50,480	..	45,400	29,915	88,961	17,05,259	45,103	16,161	3,028	64,292	7,126

(a) Includes from 1909-10 Rs. 2,00,000 annually as contribution on account of unified stamps

No. 61.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for ASSAM, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1894-95 . . .	5,85,150	2,34,070	8,19,220	16,100	5,860	220	22,180	7,97,040	21,630
1895-96 . . .	6,40,290	2,44,540	8,84,830	17,420	5,820	180	23,420	8,61,410	29,050
1896-97 . . .	6,40,760	2,59,420	9,00,180	17,880	5,470	270	23,620	8,76,560	12,100
1897-98 . . .	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	19,180
1898-99 . . .	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	19,090
1899-1900 . .	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	16,911
1900-01 . . .	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	19,905
1901-02 . . .	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	29,472
1902-03 . . .	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	22,085
1903-04 . . .	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	21,953
1904-05 . . .	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	19,863
1905-06 (a) .	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	97,355
1906-07 . . .	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	1,76,233
1907-08 . . .	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	2,06,011
1908-09 . . .	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	1,96,971
1909-10 . . .	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	2,01,561
1910-11 . . .	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	1,82,811
1911-12 (a) .	8,77,199	3,08,742	11,85,941	24,020	13,747	2,624	40,391	11,45,550	26,303
1912-13 . . .	9,42,356	3,38,635	12,80,991	26,629	8,719	1,372	36,720	12,44,271	26,000
1913-14 . . .	9,59,419	3,78,803	13,38,222	29,311	8,679	1,770	39,760	12,98,462	28,200

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 62.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for ASSAM, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	5,42,440	29,900	12,810	..	5,85,150	9,030	2,820	100	11,950	6,550
1895-96	5,97,370	29,600	13,310	10	6,40,290	10,040	4,160	60	14,260	6,500
1896-97	5,96,860	29,990	13,910	..	6,40,760	10,030	3,190	180	13,400	6,190
1897-98	5,71,970	28,300	12,960	..	6,13,230	19,480	3,220	470	13,170	5,160
1898-99	6,69,260	33,250	14,060	..	7,16,570	10,730	3,030	100	13,860	5,860
1899-1900	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,232
1900-01	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,106
1901-02	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,011	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,038
1906-07	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909-10	69,29,381	3,98,395	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969
1910-11	74,55,617	4,07,172	1,85,671	3,672	80,52,132	79,800	28,648	1,551	1,09,999	68,711
1911-12 (a)	8,07,702	50,416	19,064	17	8,77,199	8,574	9,481	664	18,719	9,870
1912-13	8,69,651	52,399	20,306	..	9,42,356	9,280	4,295	568	14,143	10,089
1913-14	8,81,485	56,262	21,672	..	9,59,419	9,883	4,256	692	14,831	11,278

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 63.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for ASSAM, from 1894-95 to 1913-14

	RECEIPTS							CHARGES					Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	2,10,400	..	600	12,380	..	7,030	3,660	2,34,070	7,070	3,040	120	10,230	15,080
1895-96	2,19,300	..	470	13,610	..	6,960	4,200	2,44,540	7,380	1,660	120	9,160	12,550
1896-97	2,33,570	..	740	14,720	..	6,900	3,790	2,59,420	7,850	2,280	90	10,220	15,910
1897-98	2,30,430	..	410	14,620	..	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,020
1898-99	2,24,780	..	260	15,310	..	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	..	520	16,430	..	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,507	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,287	..	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,558	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10	24,24,312	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101
1911-12 (a)	2,91,644	3,266	218	..	..	7,820	5,794	3,08,742	15,446	4,266	1,960	21,672	16,490
1912-13	3,22,521	718	7	..	..	8,183	7,206	3,38,635	17,349	4,424	804	22,577	15,991
1913-14	3,60,875	974	2	..	..	8,202	8,750	3,78,803	19,428	4,423	1,078	24,929	16,961

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 64.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BENGAL, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1894-95 . . .	1,21,67,580	45,33,570	1,67,01,150	2,38,740	1,57,770	6,930	4,03,440	1,62,97,710	71,020	3,35,180
1895-96 . . .	1,21,59,500	46,12,130	1,67,71,630	2,39,430	1,53,130	7,490	4,00,050	1,63,71,580	74,920	3,34,680
1896-97 . . .	1,24,20,620	51,53,680	1,75,74,300	2,56,060	1,59,170	5,160	4,20,390	1,71,53,910	75,780	3,36,860
1897-98 . . .	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99 . . .	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900 . . .	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01 . . .	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02 . . .	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03 . . .	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04 . . .	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05 . . .	1,52,49,002	56,16,296	2,08,65,298	(a) 3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b) 19,098	3,15,821
1905-06 (c) . . .	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07 . . .	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08 . . .	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09 . . .	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255
1909-10 . . .	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776
1910-11 . . .	1,12,97,465	45,63,045	1,58,60,510	2,03,863	1,74,008	..	3,77,871	1,54,82,639	25,042	1,98,658
1911-12 (c) . . .	1,41,52,219	59,58,305	2,01,10,524	3,16,223	1,79,259	..	4,95,482	1,96,15,042	26,543	3,00,128
1912-13 . . .	1,41,95,289	67,17,703	2,09,12,992	3,38,790	1,89,103	..	5,27,893	2,03,85,099	28,132	3,40,446
1913-14 . . .	1,48,00,177	73,97,101	2,21,97,278	3,67,741	1,59,671	..	5,27,412	2,16,69,866	26,789	3,27,682

(a) Includes Rs1,596 on account of the district establishment
(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July, 1904
(c) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 65.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BENGAL, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	1,13,22,280	6,05,200	2,40,100	..	1,21,67,580	1,32,990	1,03,150	..	2,36,140	1,22,230
1895-96 . . .	1,13,15,600	6,04,050	2,39,850	..	1,21,59,500	1,35,120	1,04,680	..	2,39,800	1,19,660
1896-97 . . .	1,15,32,720	6,35,420	2,52,480	..	1,24,20,620	1,41,290	1,08,360	..	2,49,650	1,19,290
1897-98 . . .	1,17,97,360	6,51,010	2,58,840	..	1,27,07,210	1,44,310	1,07,360	..	2,51,670	1,14,450
1898-99 . . .	1,18,54,570	6,75,400	2,57,640	..	1,27,87,610	1,47,090	1,02,120	..	2,49,210	1,07,820
1899-1900 . . .	1,25,11,391	6,89,119	2,66,783	..	1,34,67,293	1,52,671	1,00,180	..	2,58,851	1,06,781
1900-01 . . .	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,271
1901-02 . . .	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	..	2,20,107	1,26,720
1902-03 . . .	1,31,09,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	..	2,24,847	1,31,659
1903-04 . . .	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,26,088	..	2,54,466	2,27,406
1904-05 . . .	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	..	2,45,365	1,32,686
1905-06 (a) . . .	96,11,956	5,28,489	1,84,369	..	1,03,24,814	85,335	1,00,508	..	1,85,843	85,424
1906-07 . . .	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	..	1,75,532	92,421
1907-08 . . .	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	82,897
1908-09 . . .	1,00,57,341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	..	1,95,722	88,263
1909-10 . . .	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	..	2,03,806	97,577
1910-11 . . .	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	..	2,14,149	96,607
1911-12 (a) . . .	1,31,99,993	6,50,467	3,01,747	12	1,41,52,219	1,31,046	1,11,388	..	2,42,434	1,25,068
1912-13 . . .	1,32,27,346	6,57,589	3,10,343	11	1,41,95,289	1,28,808	1,36,733	..	2,65,541	1,18,596
1913-14 . . .	1,37,60,789	7,14,490	3,24,898	..	1,48,00,177	1,34,478	1,04,579	..	2,39,057	1,23,912

(a) Variations in the figures for 1905-06 and 1911-12 are due to territorial changes in 1905 and 1912

No. 66.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BENGAL, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 .	31 43,800	6,65,280	1,06,940	3,41,540	37,870	1,96,150	41,990	45,33,570	1,05,750	54,620	6,930	1,67,300	2,12,950
1895-96 .	30,60,140	7,68,410	1,30,340	3,56,370	39,050	1,89,230	68,590	46,12,130	1,04,310	48,450	7,490	1,60,250	2,16,020
1896-97 .	38,45,660	8,94,390	1,24,500	3,80,950	43,650	1,73,610	50,920	51,53,680	1,14,770	50,810	5,160	1,70,740	2,17,910
1897-98 .	34,72,430	8,60,190	86,030	3,74,600	35,600	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99 .	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1 64,696	1,95,583
1900-01 .	36,82,858	7,48,257	1,23 698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55 314	2,35,638
1901-02 .	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69 187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03 .	36,51,626	8 45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04 .	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05 .	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2 81,262	1,83,135
1905-06(b)	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07 .	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,559
1907-08 .	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,900
1908-09 .	26 92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10 .	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300	1,11,167	62,052	..	1,73,219	1,02,199
1910-11 .	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,051
1911-12(b)	33,81,503	12,69,055	1,78,101	..	1,31,665	2,47,930	2,51,051	59,58,305	1,85,177	67 871	..	2,53,048	1,75 060
1912-13 .	36,95,318	14,95,949	1,96,904	..	1,57,108	3,30,671	3,42,753	67,17,703	2,09,982	52,370	..	2,62,352	2,21,850
1913-14 .	41,38,887	17,30,766	2,16,982	..	1,97,528	2,75,961	3,37,977	73,97,101	2,33,263	55,092	..	2,88,355	2,03,770

(a) Includes Rs. 4,70,000 annually for 1909-10 and 1910-11 and Rs. 4,99,000 from 1911-12 as contribution on account of unified stamps

(b) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 67.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1911-12 . . .	49,22,705	12,00,029	61,22,734	94,929	33,631	..	1,28,560	59,94,174	3,245	88,857
1912-13 . . .	52,22,432	13,04,723	65,27,155	52,355	66,153	..	1,18,508	64,08,647	2,575	1,10,834
1913-14 . . .	52,58,310	14,44,545	67,02,855	1,06,286	44,367	..	1,50,653	65,52,202	4,135	1,04,942

* Constituted a separate province out of Bengal in 1912

No. 68.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BIHAR AND ORISSA, from 1911-12 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	45,18,474	3,04,803	99,428	..	49,22,705	47,329	9,113	..	56,442	41,924
1912-13 . . .	47,75,757	3,35,730	1,10,945	..	52,22,432	49,341	35,771	..	85,112	58,177
1913-14 . . .	48,05,981	3,41,092	1,11,237	..	52,58,310	48,810	20,226	..	69,036	52,583

No. 69.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BIHAR AND ORISSA, from 1911-12 to 1913-14

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	11,21,322	530	13,414	133	49,215	15,415	12,00,029	47,600	24,518	..	72,118	46,933
1912-13 . . .	12,23,019	1,297	13,337	152	49,574	17,344	13,04,723	3,014	30,382	..	33,396	52,657
1913-14 . . .	13,63,537	1,172	14,630	..	49,810	15,396	14,44,545 (a)	57,476	24,141	..	81,617	52,359

(a) Excludes Rs. 60,000 as contributions on account of unified stamps

No. 70.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the UNITED PROVINCES, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1894-95 . . .	52,08,890	18,68,410	70,77,300	65,550	78,870	9,530	1,53,950	69,23,350	91,250
1895-96 . . .	54,34,560	18,65,430	72,99,990	49,130	72,750	10,660	1,32,540	71,67,450	1,03,130
1896-97 . . .	52,36,870	18,55,860	70,92,730	49,700	83,360	10,080	1,43,140	69,49,590	89,990
1897-98 . . .	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	1,50,440
1898-99 . . .	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	1,17,780
1899-1900 . . .	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	97,070
1900-01 . . .	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	1,16,240
1901-02 . . .	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	1,13,070
1902-03 . . .	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	1,05,840
1903-04 . . .	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	1,04,820
1904-05 . . .	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	1,02,410
1905-06 . . .	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	88,830
1906-07 . . .	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	83,040
1907-08 . . .	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	82,610
1908-09 . . .	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,499	2,59,381	97,24,318	98,120
1909-10 . . .	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	89,620
1910-11 . . .	96,37,028	24,13,294	1,20,50,322	1,41,660	1,14,740	14,184	2,70,584	1,17,79,738	1,23,040
1911-12 . . .	85,87,318	24,57,363	1,10,44,681	1,41,666	1,02,655	16,441	2,60,762	1,07,83,919	1,16,990
1912-13 . . .	89,61,625	25,35,177	1,14,96,802	1,47,039	1,29,091	18,259	2,94,389	1,12,02,413	1,26,430
1913-14 . . .	92,47,202	27,05,979	1,19,53,181	1,56,196	1,38,940	21,408	3,16,544	1,16,36,637	1,39,820

No. 71.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the UNITED PROVINCES, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	48,30,060	3,78,830	..	..	52,08,890	11,720	50,430	2,460	64,610	49,250
1895-96 . . .	50,48,400	3,86,160	..	..	54,34,560	1,630	43,340	2,760	47,730	61,220
1896-97 . . .	48,63,870	3,73,000	..	..	52,36,870	1,240	48,960	2,560	52,760	50,600
1897-98 . . .	51,26,990	3,67,010	44,180	..	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99 . . .	52,17,190	3,83,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900 . . .	53,11,800	3,89,180	86,150	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01 . . .	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02 . . .	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03 . . .	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,318	50,155
1903-04 . . .	57,62,517	4,63,694	85,398	..	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05 . . .	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06 . . .	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07 . . .	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08 . . .	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09 . . .	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10 . . .	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,280	1,38,089	55,266
1910-11 . . .	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295
1911-12 . . .	79,76,474	5,08,360	1,02,484	..	85,87,318	64,513	57,912	6,406	1,28,831	48,340
1912-13 . . .	82,99,221	5,57,534	1,04,870	..	89,61,625	67,743	65,031	8,190	1,40,964	54,193
1913-14 . . .	85,51,788	5,91,791	1,03,623	..	92,47,202	70,104	74,050	9,096	1,53,250	59,987

No. 72.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the UNITED PROVINCES, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	16,26,480	10,430	98,210	1,00,290	4,490	7,410	21,100	18,68,410	53,830	28,440	7,070	89,340	42,000
1895-96 . . .	16,09,320	12,960	1,07,260	99,220	3,750	10,490	22,430	18,65,430	47,500	29,410	7,900	84,810	41,910
1896-97 . . .	16,22,250	12,260	91,380	97,470	2,450	10,030	20,020	18,55,860	48,460	34,400	7,520	90,380	39,390
1897-98 . . .	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99 . . .	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900 . . .	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01 . . .	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02 . . .	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03 . . .	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04 . . .	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05 . . .	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06 . . .	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	48,600
1906-07 . . .	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08 . . .	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09 . . .	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10 . . .	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363
1910-11 . . .	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,025	24,13,294	75,543	42,427	9,450	1,27,420	66,745
1911-12 . . .	20,93,377	17,317	99,492	1,40,000	6,492	46,172	54,513	24,57,363	77,153	44,743	10,035	1,31,931	68,656
1912-13 . . .	21,57,963	14,577	1,16,821	1,40,000	8,642	44,667	52,507	25,35,177	79,296	64,060	10,069	1,53,425	72,242
1913-14 . . .	23,24,383	18,496	1,04,003	1,40,000	7,928	51,656	59,513	27,05,979	86,092	64,890	12,312	1,63,294	79,838

No. 73.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the PUNJAB,* from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1894-95 . . .	26,94,910	13,22,200	40,17,110	89,900	36,150	24,940	1,50,990	38,66,120	73,510
1895-96 . . .	28,35,570	14,31,650	42,67,220	94,950	38,160	27,240	1,60,350	41,06,870	80,860
1896-97 . . .	29,38,990	16,60,370	45,99,360	1,03,970	43,660	26,280	1,73,910	44,25,450	84,560
1897-98 . . .	28,19,360	15,90,490	44,09,850	99,700	38,910	27,610	1,66,220	42,43,630	80,690
1898-99 . . .	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	69,700
1899-1900 . . .	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	69,477
1900-01 . . .	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	62,433
1901-02 . . .	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	54,750
1902-03 . . .	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	51,553
1903-04 . . .	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	55,166
1904-05 . . .	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	55,378
1905-06 . . .	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	35,196
1906-07 . . .	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,90,020	37,01,050	48,096
1907-08 . . .	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	52,966
1908-09 . . .	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	49,831
1909-10 . . .	32,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	57,496
1910-11 . . .	32,11,800	16,84,393	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	49,066
1911-12 . . .	33,92,472	18,69,239	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	58,186
1912-13 . . .	36,24,335	19,03,990	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	58,636
1913-14 . . .	36,13,958	20,15,266	56,29,224	1,04,825	1,00,028	23,982	2,28,835	54,00,389	58,906

* Excluding the Province of Delhi from October, 1912

No. 74.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the PUNJAB, from 1894-95 to 1913-14

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	26,33,310	54,240	7,360	26,94,910	42,050	25,240	18,380	85,670	12,310
1895-96 . . .	27,61,790	66,940	6,840	28,35,570	43,430	25,440	19,720	88,590	15,310
1896-97 . . .	28,62,090	71,610	5,290	29,38,990	44,650	29,700	16,090	90,440	15,810
1897-98 . . .	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,810
1898-99 . . .	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,010
1899-1900 . . .	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01 . . .	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,315
1901-02 . . .	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,315
1902-03 . . .	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,215
1903-04 . . .	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	12,715
1904-05 . . .	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,215
1905-06 . . .	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,815
1906-07 . . .	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,615
1907-08 . . .	26,82,037	62,151	..	27,44,188	24,978	39,853	9,747	74,578	10,015
1908-09 . . .	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,815
1909-10 . . .	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,115
1910-11 . . .	31,40,488	66,474	4,838	32,11,800	28,200	42,305	8,696	79,201	10,015
1911-12 . . .	33,15,995	72,081	4,396	33,92,472	29,784	39,786	10,657	80,227	11,515
1912-13 . . .	35,42,967	76,085	5,283	36,24,335	31,333	49,433	9,887	90,653	11,215
1913-14 . . .	35,30,748	78,378	4,832	36,13,958	31,939	50,489	12,108	94,536	12,315

No. 75.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the PUNJAB, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	10,87,260	34,380	52,230	1,21,320	7,190	6,750	13,070	13,22,200	47,850	10,910	6,560	65,320	61,160
1895-96	11,78,360	35,070	56,800	1,28,860	7,840	13,500	11,220	14,31,650	51,520	12,720	7,520	71,760	65,550
1896-97	13,95,320	46,670	54,900	1,36,300	7,420	11,070	8,690	16,60,370	59,320	13,960	10,190	83,470	68,740
1897-98	13,15,000	50,110	48,970	1,47,180	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,368	40,412
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,518	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334
1910-11	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,393	61,608	29,698	11,622	1,02,928	39,009
1911-12	13,44,674	1,40,116	24,729	1,85,000	26,053	42,299	56,368	18,69,239	66,386	32,626	9,701	1,08,713	46,676
1912-13	14,33,668	76,091	72,590	1,85,000	19,265	53,015	64,361	19,03,990	68,822	45,806	9,310	1,23,938	46,399
1913-14	15,47,408	56,764	58,137	1,85,000	20,121	78,859	68,977	20,15,266	72,886	49,539	11,874	1,34,299	46,598

No. 76.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for DELHI*, for 1912-13 and 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1912-13(a)	81,836	62,659	1,44,495	2,825	3,311	578	6,714	1,37,781	..	..
1913-14	1,86,032	1,20,617	3,06,649	5,504	5,782	100	11,386	2,95,263	..	1,386

No. 77.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for DELHI*, for 1912-13 and 1913-14

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1912-13 (a)	80,748	1,088	..	81,836	495	1,907	371	2,773	..
1913-14	1,83,501	1,980	551	1,86,032	1,025	1,988	61	3,074	404

No. 78.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for DELHI*, for 1912-13 and 1913-14

	RECEIPTS								CHARGES			TOTAL	Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of ex-change	Half anna and One-anna unified stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL	Discount and estabish-ment for sale of stamps	Refunds	Other charges		
1912-13(a).	42,218	213	13,544	..	6,204	125	355	62,659	2,330	1,404	207	3,941	..
1913-14.	79,974	166	19,788	..	18,315	373	2,001	1,20,617	4,479	3,794	39	8,312	982

* Constituted a separate province out of the Punjab in 1912
(a) Statistics are for 6 months from October 1912 to March 1913

No. 79.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the NORTH-WEST FRONTIER PROVINCE,* from 1901-02 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629
1911-12	3,55,082	2,15,698	5,70,780	12,004	10,470	2,458	24,932	5,45,848	6,517
1912-13	3,71,638	2,18,484	5,90,122	12,355	11,412	2,324	26,091	5,64,031	7,325
1913-14	4,34,153	2,34,324	6,68,477	13,156	12,342	3,204	28,702	6,39,775	8,762

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 80.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	2,42,171	..	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03	2,32,422	..	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	935
1908-09	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	79
1909-10	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11	3,11,727	..	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,93
1911-12	3,45,735	..	7,977	1,370	3,55,082	2,923	6,706	1,423	11,052	84
1912-13	3,62,623	..	8,244	771	3,71,638	3,035	5,305	1,162	9,502	1,311
1913-14	4,24,113	..	8,567	1,473	4,34,153	3,231	6,871	1,841	11,943	1,662

No. 81.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	1,17,881	5	2,799	12,767	..	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03	1,30,690	26	3,399	12,092	..	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11	1,57,638	2,263	4,284	15,000	12	2,523	1,285	1,83,005	7,682	3,669	1,021	12,372	6,692
1911-12	1,88,308	2,541	5,362	15,000	23	2,477	1,987	2,15,698	9,081	3,764	1,035	13,880	5,672
1912-13	1,92,462	110	6,416	15,000	14	2,798	1,684	2,18,484	9,320	6,107	1,162	16,589	6,007
1913-14	2,06,741	43	6,469	15,000	69	2,899	3,103	2,34,324	9,925	5,471	1,363	16,759	7,100

No. 82.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BOMBAY, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1894-95	32,65,470	25,56,660	58,22,130	1,18,070	1,25,200	12,210	2,55,480	55,66,650	29,110	1,04,510
1895-96	34,23,580	27,03,370	61,26,950	1,22,420	94,580	11,060	2,28,060	58,98,890	29,620	1,30,970
1896-97	31,20,520	26,03,130	57,23,650	1,17,570	1,25,360	11,360	2,54,290	54,69,360	31,020	1,03,160
1897-98	34,44,790	23,61,740	58,06,530	1,13,380	90,870	11,750	2,16,000	55,90,530	30,610	95,750
1898-99	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900	34,33,400	24,78,856	59,12,256	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351
1910-11	44,69,407	37,26,535	81,95,942	1,20,940	1,48,002	67,166	3,36,108	78,59,834	..	45,176
1911-12	38,78,656	37,85,159	76,63,815	1,33,669	1,62,998	54,335	3,51,002	73,12,813	..	40,452
1912-13	39,62,886	42,44,133	82,07,019	1,44,593	1,44,977	58,622	3,48,192	78,58,827	..	37,495
1913-14	44,75,891	44,02,986	88,78,877	1,55,352	1,41,412	42,602	3,39,366	85,39,511	..	32,954

(a) The large decrease is due to the establishment of a Central Stamp Depot at Karachi on the 16th June 1905

(b) Figures from 1909-10 included under "other charges"

No. 83.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BOMBAY, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	32,51,460	..	..	14,016	32,65,476	50,470	90,950	7,180	1,48,600	18,14
1895-96 . . .	34,13,420	..	..	10,160	34,23,580	51,830	56,080	6,530	1,14,440	20,94
1896-97 . . .	31,14,500	..	..	6,020	31,20,520	50,930	90,110	6,710	1,47,750	17,75
1897-98 . . .	34,36,660	..	..	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,76
1898-99 . . .	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,86
1899-1900 . . .	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,69
1900-01 . . .	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,17
1901-02 . . .	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,18
1902-03 . . .	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,44
1903-04 . . .	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,79
1904-05 . . .	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,92
1905-06 . . .	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,24
1906-07 . . .	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,40
1907-08 . . .	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,64
1908-09 . . .	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,40
1909-10 . . .	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,84
1910-11 . . .	44,69,407	..	..	..	44,69,407	29,922	95,834	35,723	1,61,479	14,83
1911-12 . . .	38,78,656	..	..	..	38,78,656	31,736	1,14,930	27,270	1,73,936	11,01
1912-13 . . .	39,62,886	..	..	..	39,62,886	31,501	83,023	27,982	1,42,506	9,40
1913-14 . . .	44,75,891	..	..	..	44,75,891	38,773	85,741	21,379	1,45,893	12,27

No. 84.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BOMBAY, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	14,87,040	5,28,180	1,74,400	2,02,200	59,040	82,330	23,470	25,56,660	67,600	34,250	5,030	1,06,880	86,37
1895-96 . . .	15,18,700	5,21,060	2,17,960	2,16,900	73,180	1,36,550	19,020	27,03,370	70,590	38,500	4,530	1,13,620	1,10,02
1896-97 . . .	14,49,920	5,52,140	1,75,540	2,05,930	73,600	1,19,750	26,250	26,03,130	66,640	35,250	4,650	1,06,540	85,41
1897-98 . . .	13,54,670	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,92
1898-99 . . .	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,82
1899-1900 . . .	12,39,680	5,31,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,91
1900-01 . . .	13,41,300	5,48,340	1,62,160	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,32
1901-02 . . .	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,70
1902-03 . . .	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,20
1903-04 . . .	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,82
1904-05 . . .	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,92
1905-06 . . .	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,22
1906-07 . . .	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,733	50,475	30,12,622	73,908	35,331	7,046	1,16,335	29,77
1907-08 . . .	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,02
1908-09 . . .	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,12
1909-10 . . .	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	28,52
1910-11 . . .	15,14,076	6,40,404	6,07,198	..	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,32
1911-12 . . .	15,46,793	5,97,696	5,91,010	..	2,10,681	2,07,353	3,01,626	37,85,159	1,01,933	48,068	27,065	1,77,066	29,42
1912-13 . . .	16,07,268	6,41,758	6,76,524	..	2,34,049	4,25,195	3,29,339	42,44,133	1,13,092	61,954	30,640	2,05,686	28,02
1913-14 . . .	16,67,747	6,61,077	7,24,923	..	2,59,740	3,84,894	3,74,605	44,02,986	1,16,579	55,671	21,223	1,93,473	20,62

(a) Includes from 1910-11 Rs. 3,30,000 as an annual contribution on account of unified stamps.

No. 85.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the CENTRAL PROVINCES AND BERAR,* from 1894-95 to 1913-14

	RECEIPTS			CHARGES					Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	Net receipts	
1894-95	11,69,630	5,39,260	17,08,890	17,690	14,660	3,900	36,250	16,72,640	44,400
1895-96	11,97,460	5,21,850	17,19,310	17,120	23,060	3,920	44,100	16,75,210	46,190
1896-97	12,02,380	5,24,490	17,26,870	17,360	17,630	3,780	38,770	16,88,100	44,990
1897-98	11,12,240	4,86,680	15,98,920	16,390	14,790	3,440	34,620	15,64,300	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	38,076	9,965	1,14,772	34,09,431	41,759
1911-12	21,89,892	11,70,110	33,60,002	71,066	33,043	9,609	1,13,718	32,46,284	45,875
1912-13	24,52,302	12,61,807	37,14,109	75,285	33,356	9,622	1,18,263	35,95,846	39,128
1913-14	25,72,124	13,67,378	39,39,502	81,175	37,951	11,194	1,30,320	38,09,182	37,181

* Figures for Berar are included with effect from 1903-04

No. 86.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the CENTRAL PROVINCES AND BERAR, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	11,08,240	50,920	10,470	..	11,69,630	100	9,750	550	10,400	9,610
1895-96	11,42,030	45,610	9,820	..	11,97,460	110	16,970	540	17,620	9,000
1896-97	11,47,210	46,020	9,150	..	12,02,380	90	11,800	560	12,450	10,400
1897-98	10,61,240	43,170	7,830	..	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	..	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	..	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	..	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	..	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	..	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	..	24,44,231	13,892	24,815	300	39,007	17,108
1911-12	20,74,592	1,15,048	252	..	21,89,892	12,979	26,129	296	39,404	19,629
1912-13	23,24,568	1,27,707	27	..	24,52,302	14,339	25,737	322	40,398	18,696
1913-14	24,41,228	1,30,894	2	..	25,72,124	14,916	28,921	292	44,128	19,283

No. 87.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the CENTRAL PROVINCES AND BERAR, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Im-pressed labels	Hundis or inland bills of ex-change	One-anna receipt stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL (a)	Discount and estab-lishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95	4,90,030	..	13,180	31,720	..	60	4,270	5,39,260	17,590	4,910	3,350	25,850	34,790
1895-96	4,73,590	..	11,370	31,870	20	90	4,910	5,21,850	17,010	6,090	3,380	26,480	37,190
1896-97	4,72,200	..	9,560	31,810	110	150	10,660	5,24,490	17,270	5,830	3,220	26,320	34,590
1897-98	4,41,020	..	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99	3,98,090	..	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01	3,47,137	..	10,695	39,401	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	155	44,468	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10	9,63,786	1,160	36,627	..	..	..	16,094	10,82,667	46,584	8,645	10,557	65,786	26,821
1910-11	9,45,733	1,243	51,333	..	..	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651
1911-12	10,26,731	1,032	58,829	..	..	..	18,518	11,70,110	58,087	6,914	9,313	74,314	26,246
1912-13	11,17,630	732	58,140	..	..	..	20,305	12,61,807	60,946	7,619	9,300	77,865	20,432
1913-14	12,25,554	1,263	49,994	..	..	..	25,567	13,67,378	66,260	9,030	10,902	86,192	17,898

(a) Includes from 1909-10 Rs. 65,000 annually as contribution on account of unified stamps

No. 88.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for MADRAS, from 1894-95 to 1913-14

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and estab-lishment for sale of stamps	Refunds	Other charges	TOTAL			
1894-95	50,69,060	28,03,600	78,72,660	1,68,790	1,23,180	2,820	2,94,790	75,77,870	23,510	1,49,690
1895-96	51,28,030	28,39,390	79,67,420	1,69,750	87,520	3,290	2,60,560	77,06,860	23,990	1,55,820
1896-97	51,90,500	27,50,400	79,40,900	1,66,230	1,00,070	4,020	2,70,320	77,05,880	24,060	1,26,610
1897-98	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	2,84,140	81,36,510	22,710	1,39,580
1898-99	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	83,26,401	23,795	1,20,178
1905-06	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033
1908-09	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942
1910-11	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	3,90,849	1,17,24,142	14,280	1,59,370
1911-12	81,41,048	45,88,930	1,27,29,978	2,64,265	1,44,640	8,963	4,17,868	1,23,12,110	16,264	1,53,309
1912-13	85,74,858	50,38,907	1,36,13,765	2,90,666	1,48,492	10,919	4,50,077	1,31,63,688	14,907	1,77,260
1913-14	89,12,966	52,60,095	1,41,73,061	3,01,674	1,64,906	11,558	4,78,138	1,36,94,923	13,658	1,18,610

No. 89.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for MADRAS, from 1894-95 to 1913-14

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	46,91,810	3,76,940	..	310	50,69,060	57,140	53,010	1,820	1,11,970	80,090
1895-96 . . .	47,47,100	3,80,630	..	300	51,28,030	58,330	48,300	2,120	1,08,750	88,800
1896-97 . . .	48,13,680	3,76,470	..	350	51,90,500	58,200	61,330	2,630	1,22,160	72,170
1897-98 . . .	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	81,000
1898-99 . . .	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900 . . .	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01 . . .	50,70,160	3,85,940	..	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02 . . .	51,62,170	4,21,838	..	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03 . . .	48,45,503	3,99,635	..	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04 . . .	48,81,354	4,10,756	..	286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05 . . .	51,40,415	4,25,486	..	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06 . . .	53,99,353	4,40,176	..	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07 . . .	56,46,931	4,47,426	..	416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08 . . .	59,58,991	4,82,469	..	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09 . . .	60,92,027	4,97,099	..	301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10 . . .	66,86,230	5,50,921	..	370	72,37,521	70,952	68,648	328	1,39,928	94,305
1910-11 . . .	71,83,411	5,56,307	..	331	77,40,019	73,738	73,473	6,598	1,53,809	1,00,566
1911-12 . . .	75,44,293	5,96,119	..	636	81,41,048	79,730	80,771	5,732	1,66,233	91,383
1912-13 . . .	79,26,324	6,47,737	..	797	85,74,858	84,770	80,258	6,843	1,71,871	1,10,498
1913-14 . . .	82,30,079	6,82,610	..	277	89,12,966	1,93,933	74,341	7,430	2,75,704	70,237

No. 90.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for MADRAS, from 1894-95 to 1913-14

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1894-95 . . .	23,15,890	1,41,930	30,360	2,11,100	20,820	24,100	59,400	28,03,600	1,11,650	70,170	1,000	1,82,820	69,600
1895-96 . . .	23,22,530	1,62,440	31,370	2,21,050	14,570	19,610	67,820	28,39,390	1,11,420	39,220	1,170	1,51,810	87,020
1896-97 . . .	22,55,280	1,33,990	29,330	2,29,940	16,660	20,000	65,170	27,50,400	1,08,030	38,740	1,390	1,48,160	54,440
1897-98 . . .	23,99,030	1,53,420	27,330	2,44,930	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
1898-99 . . .	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900 . . .	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01 . . .	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02 . . .	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03 . . .	24,63,848	1,48,192	28,386	2,70,781	18,077	1,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04 . . .	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05 . . .	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06 . . .	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07 . . .	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08 . . .	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09 . . .	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10 . . .	34,54,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
1910-11 . . .	34,31,540	2,43,505	62,826	3,50,000	36,979	1,29,820	1,20,302	43,74,972	1,72,110	61,183	3,747	2,37,040	58,804
1911-12 . . .	37,16,930	2,15,207	61,953	3,50,000	41,599	31,735	1,71,506	45,88,930	1,84,535	63,869	3,231	2,51,635	61,926
1912-13 . . .	41,19,749	2,09,925	95,469	3,50,000	51,883	30,681	1,81,200	50,38,907	2,05,896	68,234	4,076	2,78,206	66,762
1913-14 . . .	42,99,663	2,11,849	93,875	3,50,000	59,242	62,977	1,82,489	52,60,095	1,07,741	90,565	4,128	2,02,434	48,373

EXCISE

[FOR TABLES, SEE PAGES 215 TO 252]

Revenue

During the ten years ending with 1913-14 the net receipts from the excise duties increased from R7,41,22,813 to R12,60,19,413, the increase being at the rate of 71 per cent. The receipts from opium (consumed in India, not exported) rose from R1,29,93,733 to R1,93,71,719, being at the rate of 48 per cent. The chief increase occurred in the net receipts from liquors and from drugs other than opium (including miscellaneous receipts), which rose from R6,11,29,080 to R10,66,47,694, the increase being at the rate of 74 per cent. This large increase is due, not merely to the expansion of consumption, but also to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration. The revenue from drugs (excluding opium) has risen in the ten years from R68,03,094 to R1,36,59,163, the increase being at the rate of 10 per cent.

Consumption

		Consumption per head.			The consumption works out to 9 annas per head of population in British India in 1913-14 as against 6 annas in 1904-05. The consumption in 1913-14 province by province is shown in the marginal table. It must, however, be noted that the consumption per head of population has not increased in quantities, except in the case of country spirit, but the revenue has increased, owing to the abolition of the outstill system, the gradual introduction of the central distillery system, a closer control over illicit manufacture, the restriction of the number of shops, and the imposition of enhanced rates of duty.
		Rs.	A.	P.	
India, General		0	2	2	
Bengal		0	5	5	
Madras		0	14	1	
Bombay		1	2	2	
United Provinces of Agra and Oudh		0	4	9	
Punjab		0	5	9	
Bihar and Orissa		0	5	2	
Burma		0	12	5	
Central Provinces and Berar		0	13	11	
Assam		0	12	6	
North-West Frontier Province		0	1	11	
Delhi		0	10	11	
AVERAGE		0	9	0	

The rates of Excise duty on liquors, opium, and other drugs levied in each province, which had hitherto been incorporated in the explanatory memorandum, have been put into a tabular form and published in this issue as table No. 111.

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had hitherto been omitted from the head "India, general."

Until 1903-04 the receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have now been revised and the receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out from the year 1878-79 except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

EXCISE*

No. 91.—RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1894-95 to 1913-14

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts					
1894-95 . . .	3,99,58,712	1,36,095	46,79,331	93,934	98,46,685	5,47,14,757	4,48,68,072	19,96,249	4,28,71,823	98,46,685	5,27,18,508
1895-96 . . .	4,12,71,401	1,54,531	49,08,027	1,11,612	1,00,96,037	5,65,36,608	4,64,40,571	21,17,171	4,43,23,400	1,00,96,037	5,44,19,437
1896-97 . . .	4,08,36,566	1,58,048	48,46,041	1,41,819	99,40,275	5,54,22,749	4,54,82,474	21,65,122	4,33,17,352	99,40,275	5,32,57,627
1897-98 . . .	3,98,09,711	1,68,281	49,47,739	1,71,130	98,10,577	5,49,07,438	4,50,96,861	24,85,872	4,26,10,989	98,10,577	5,24,21,566
1898-99 . . .	4,13,97,758	2,75,800	53,08,874	1,80,942	1,00,06,615	5,72,69,989	4,72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899-1900 . . .	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,78,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01 . . .	4,23,45,156	4,62,263	59,13,309	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901-02 . . .	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03 . . .	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,12,984
1903-04 . . .	5,42,06,254	582,606	72,39,683	2,46,933	1,26,81,026	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05 . . .	5,70,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06 . . .	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07 . . .	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08 . . .	6,87,37,319	6,37,050	88,49,503	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09 . . .	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,037	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10 . . .	7,21,21,771	7,49,989	98,83,334	3,98,370	1,48,71,916	9,80,25,360	8,31,53,464	61,95,528	7,69,57,936	1,48,71,916	9,18,29,852
1910-11 . . .	7,79,63,543	8,88,667	1,06,95,781	3,56,590	1,55,56,205	10,54,10,786	8,98,54,581	62,14,273	8,36,40,308	1,55,56,205	9,91,96,513
1911-12 . . .	8,56,47,641	9,23,828	1,13,85,744	4,01,157	1,57,46,775	11,41,05,045	9,83,58,370	64,59,350	9,18,90,020	1,57,46,775	10,76,45,795
1912-13 . . .	9,20,26,370	8,37,333	1,21,57,163	4,27,455	1,78,24,021	12,32,72,392	10,54,48,371	67,31,622	9,87,16,749	1,78,24,021	11,85,40,770
1913-14 . . .	9,87,18,287	8,25,587	1,36,59,163	4,74,984	1,93,71,719	13,30,49,740	11,36,78,021	70,30,327	10,66,47,694	1,93,71,719	12,60,19,413

* Compiled from special official returns.

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out, except in the case of Allahabad where the receipts prior to 1901-02 are not available.

No. 92.—RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES,* in each official year from 1894-95 to 1913-14

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS.						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts					
1894-95 . . .	49,06,742	4,304	4,70,560	20,847	11,24,434	65,26,887	54,02,453	2,86,174	51,16,279	11,24,434	63,40,713
1895-96 . . .	51,94,481	4,488	5,14,920	22,901	12,34,764	69,71,554	57,36,790	2,87,190	54,49,600	12,34,764	66,84,364
1896-97 . . .	51,41,642	3,898	5,06,571	26,047	12,97,845	69,76,003	56,78,158	2,91,093	53,87,065	12,97,845	66,84,910
1897-98 . . .	49,33,440	16,377	5,34,766	35,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	1,21,467	65,02,177
1898-99 . . .	51,80,748	30,752	5,36,096	22,512	13,12,694	70,82,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899-1900 . . .	55,28,845	24,430	5,98,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900-01 . . .	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901-02 . . .	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902-03 . . .	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903-04 . . .	68,33,346	26,916	8,46,351	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904-05 . . .	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905-06 . . .	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,92,468
1906-07 . . .	73,80,632	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907-08 . . .	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908-09 . . .	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,123	5,91,100	81,11,023	16,66,258	97,77,286
1909-10 . . .	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910-11 . . .	1,09,67,829	45,132	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,293	6,60,054	1,16,32,662	14,37,533	1,30,70,195
1911-12 . . .	1,18,12,972	45,459	11,79,145	71,614	14,25,047	1,45,34,237	1,31,09,190	7,19,993	1,23,89,192	14,25,047	1,38,14,229
1912-13 . . .	1,22,95,347	11,171	12,04,470	93,611	14,14,750	1,50,19,349	1,36,04,599	7,07,049	1,28,97,550	14,14,750	1,43,12,300
1913-14 . . .	1,24,45,277	..	13,83,273	1,38,756	14,29,904	1,53,97,210	1,39,67,306	6,39,185	1,32,26,121	14,29,904	1,42,56,025

* Except Bihar and Orissa

No. 93.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
RECEIPTS*—										
<i>Spirits—</i>										
India, General†	5,06,133	5,15,685	5,02,860	4,54,519	4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880
Burma	19,52,470	19,90,560	20,38,020	20,98,550	24,02,920	25,89,990	28,11,184	29,83,409	29,65,164	33,75,180
Assam	4,63,600	5,26,030	5,79,160	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920
Bengal	76,55,900	81,30,540	82,48,430	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,85,187	1,02,05,576
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	30,39,823	28,46,493	23,08,147	26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594
Oudh	10,22,406	9,20,533	5,79,629	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,468
Punjab	13,46,520	14,22,460	14,12,520	15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	1,05,933	1,14,111	1,09,918
Bombay	94,73,560	99,95,740	94,10,270	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,786	1,05,63,860
Central Provinces	17,36,260	15,17,550	13,51,940	10,59,380	12,18,880	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543
Madras	1,27,62,040	1,34,05,810	1,39,05,590	1,36,51,260	1,26,67,690	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543
TOTAL	3,99,58,712	4,12,71,401	4,03,36,566	3,98,09,711	4,13,97,758	4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254
<i>Beer—</i>										
India, General†	..	..	..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380
Burma	21,100	28,360	29,940	22,600	23,800	23,050	16,505	19,520	18,480	16,458
Assam	..	..	..	..	..	..	..	..	..	..
Bengal	540	480	510	720	5,440	5,150	4,963	4,903	4,541	4,563
United Provinces :										
Agra	6,361	3,533	11,050	27,414	55,274	45,166	39,740	55,829	59,651	55,118
Oudh	3,634	4,478	3,898	16,377	30,752	24,431	26,020	29,901	25,926	26,916
Punjab	6,380	8,360	6,660	4,310	1,43,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611
N.-W. Frontier	..	..	..	..	..	..	..	..	..	..
Bombay	46,110	44,500	41,700	34,750	43,920	42,940	28,298	45,188	58,674	34,493
Central Provinces	..	..	..	..	..	..	..	..	..	..
Madras	51,970	64,820	64,290	62,110	67,620	57,560	58,620	48,730	86,026	1,13,216
TOTAL	1,36,095	1,54,531	1,58,048	1,68,281	3,75,800	3,06,015	4,62,263	4,57,741	5,33,209	5,82,506
<i>Drugs—other than opium—</i>										
India, General†	32,521	35,752	39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493
Burma	..	..	..	..	..	..	..	..	..	..
Assam	3,00,470	3,36,150	3,53,130	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143
Bengal	26,85,210	28,67,700	28,18,170	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	5,72,584	5,79,001	5,53,749	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258
Oudh	2,24,856	2,08,284	1,78,236	2,24,509	2,70,244	2,97,049	5,19,880	3,37,769	4,16,980	5,81,843
Punjab	1,81,740	1,81,810	2,11,730	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	..	..	..
Bombay	3,61,910	3,88,320	4,30,470	4,57,560	4,35,320	4,81,450	4,88,185	4,81,442	4,86,388	5,01,166
Central Provinces	2,65,360	2,45,000	1,89,720	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222
Madras	54,650	61,500	71,620	68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184
TOTAL	46,79,331	49,08,027	48,46,041	49,47,739	53,08,874	55,60,201	59,13,399	61,83,873	66,85,846	72,39,683
<i>Miscellaneous Receipts—</i>										
India, General†	5,750	5,880	5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165
Burma	1,590	5,860	25,980	60,730	63,310	43,850	42,033	50,515	50,207	54,015
Assam	550	610	850	740	560	909	854	585	692	1,039
Bengal	12,470	13,840	17,860	13,240	1,140	20,460	17,952	18,037	15,217	39,221
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	1,211	1,235	794	2,168	1,148	1,319	1,358	1,949	1,456	1,162
Oudh	693	1,237	595	822	644	695	815	872	866	1,012
Punjab	..	..	2,040	1,750	2,920	1,465	896	800	571	1,123
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	105	89	33
Bombay	..	..	..	..	..	..	..	..	..	..
Central Provinces	26,320	25,420	19,760	19,550	21,020	22,896	19,053	23,742	22,274	67,884
Madras	45,350	57,530	68,060	66,450	69,730	60,250	71,030	64,225	64,242	4,580
TOTAL	93,934	1,11,612	1,41,819	1,71,130	1,80,942	1,58,925	1,59,937	1,66,845	1,61,607	2,46,933
TOTAL RECEIPTS	4,48,68,072	4,64,40,571	4,54,82,474	4,50,96,861	4,72,63,374	4,73,59,152	4,88,80,755	5,15,30,236	5,50,72,428	6,22,75,376
CHARGES—										
India, General†	14,214	17,422	13,588	13,452	13,840	15,469	28,694	23,019	22,748	24,410
Burma	1,34,410	1,59,330	1,75,670	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069
Assam	14,730	15,920	13,380	14,390	21,950	27,456	20,168	16,726	21,957	19,750
Bengal	3,37,860	6,74,580	6,83,290	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	89,989	66,755	71,940	71,092	83,524	83,708	1,05,548	88,784	91,881	1,40,337
Oudh	33,406	22,534	22,544	22,708	21,322	20,657	20,512	20,772	19,016	23,120
Punjab	55,940	49,550	58,110	63,410	71,260	59,516	58,408	63,008	69,307	58,248
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	7,124	7,159	7,221
Bombay	3,45,200	3,56,260	3,63,970	3,53,090	3,46,810	3,34,220	3,45,696	3,53,167	3,54,754	4,03,528
Central Provinces	54,630	54,640	55,560	50,390	48,330	52,905	47,421	51,328	57,805	73,837
Madras	6,15,870	7,00,180	7,07,070	9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980
TOTAL	19,96,219	21,17,171	21,65,122	24,85,872	24,99,546	24,65,611	25,23,308	25,26,288	28,76,970	32,78,336
NET RECEIPT										
India, General†	5,30,190	5,39,895	5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508
Burma	18,40,750	18,65,460	19,18,280	19,51,760	22,64,107	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604
Assam	7,49,890	8,48,870	9,19,760	9,22,060	10,13,290	10,86,220	11,08,082	11,05,306	11,06,455	11,39,352
Bengal	97,16,260	1,03,37,980	1,04,01,680	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	35,29,970	33,63,507	28,01,800	32,30,803	39,20,906	42,34,706	44,47,930	49,30,650	55,02,235	61,42,795
Oudh	12,18,213	11,11,898	7,39,814	10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,069
Punjab	14,78,700	15,62,580	15,74,840	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	1,35,320	1,45,148	1,53,420
Bombay	95,36,380	1,00,72,300	95,18,470	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865
Central Provinces	19,73,310	17,33,330	15,05,860	11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259
Madras	1,22,98,140	1,28,89,480	1,34,02,490	1,28,58,070	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662
TOTAL	4,28,71,823	4,43,23,400	4,33,17,352	4,26,10,989	4,47,63,828	4,48,93,541	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040

* From license fee, duty and other items

† See note at foot of table No. 97

‡ See note at foot of table No. 106

§ Included under Bengal up to 1910-11

OPIUM), in the several PROVINCES in INDIA, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										RECEIPTS*—
										Spirits—
9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356	14,23,582	14,04,470	11,53,376	11,70,271	India, General
28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592	37,56,253	41,33,797	42,38,035	46,03,541	Burma
7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472	26,77,800	12,26,749	14,24,346	15,49,113	Assam
95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328	1,18,39,292	70,79,461	82,65,587	89,20,858	Bengal
..	..	..	..	..	..	..	64,64,933	68,36,153	71,42,949	Bihar and Orissa
52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109	51,64,975	56,01,375	62,26,034	66,30,810	United Provinces
21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598	20,00,050	23,04,914	27,10,957	28,35,920	Agra
20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	Oudh
1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825	1,40,473	1,48,668	1,38,158	Punjab
1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	1,61,99,775	1,77,16,379	1,83,58,153	1,89,65,144	Delhi
41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	49,12,727	55,22,664	67,93,028	79,06,846	86,67,215	N.-W. Frontier
1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	2,48,15,464	2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	Bombay
5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,319	7,04,54,433	7,21,21,771	7,79,63,543	8,56,47,641	9,20,26,370	9,87,18,287	Central Provinces
										Madras
										TOTAL
										Beer—
2,11,404	1,82,540	1,87,902	1,56,972	1,67,928	1,51,036	1,71,918	1,88,502	1,87,003	1,83,802	India, General
18,295	11,453	7,414	13,979	9,485	31,875	46,496	39,455	46,742	38,392	Burma
6,433	5,075	3,444	3,298	8,575	13,920	17,206	13,592	12,778	11,904	Assam
52,909	49,153	51,259	48,530	85,098	73,871	79,901	74,334	60,150	63,303	Bengal
29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	5,735	..	United Provinces
1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,980	2,11,812	2,87,950	2,37,486	2,50,476	Agra
31,027	22,114	13,363	15,190	52,447	47,585	55,637	60,833	56,986	59,632	Oudh
8,009	6,669	7,460	7,188	9,190	9,039	5,853	1,398	1,014	3,954	Punjab
97,705	1,53,387	1,31,361	2,39,402	1,79,744	1,84,824	2,11,968	2,14,709	2,29,489	2,13,624	N.-W. Frontier
5,84,154	5,94,529	5,66,395	6,37,050	7,81,308	7,49,989	8,38,667	9,23,828	8,37,383	8,25,587	Bombay
										Central Provinces
										Madras
										TOTAL
										Drugs—other than Opium—
50,453	53,677	49,167	39,886	55,420	57,021	1,08,226	1,13,639	1,09,987	1,21,881	India, General
38	82	105	124	147	319	261	181	118	208	Burma
4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935	21,74,601	88,853	6,87,545	7,89,797	Assam
25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	31,15,331	34,36,869	30,93,851	30,70,325	36,74,516	Bengal
..	..	..	..	..	..	..	22,15,767	23,05,536	25,82,659	Bihar and Orissa
12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386	14,26,483	14,69,697	18,04,288	19,36,661	United Provinces
6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,135	4,79,245	5,37,647	6,01,807	5,87,393	Agra
3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598	6,69,797	7,02,271	7,44,121	7,50,994	Oudh
41,683	55,590	65,310	62,710	69,410	73,299	69,792	76,666	1,36,445	77,945	Punjab
8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	Delhi
3,26,800	3,99,220	4,49,621	4,29,140	4,49,114	4,96,979	5,28,372	6,30,596	7,39,642	8,09,212	N.-W. Frontier
3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826	5,50,373	6,27,454	7,31,224	8,65,564	Bombay
68,03,094	88,13,435	88,13,689	88,49,503	94,06,474	98,83,334	1,06,95,781	1,13,85,744	1,21,57,163	1,36,59,163	Central Provinces
										Madras
										TOTAL
										Miscellaneous Receipts—
5,723	5,647	6,022	5,941	2,351	1,465	3,570	5,833	3,490	3,451	India, General
62,700	84,414	53,220	42,579	51,967	85,067	70,348	89,303	1,08,046	1,52,000	Burma
962	17,533	15,752	16,490	17,040	15,846	18,317	4,953	1,831	2,903	Assam
18,060	18,143	22,186	23,572	22,396	23,829	29,363	36,510	34,153	37,667	Bengal
..	..	..	..	..	..	..	25,220	43,439	27,694	Bihar and Orissa
1,567	1,681	6,184	2,309	1,839	6,551	5,741	5,761	6,947	7,372	United Provinces
1,094	1,220	1,677	1,602	939	747	680	1,242	1,926	2,127	Agra
888	640	740	650	757	12,390	3,681	1,479	1,378	2,263	Oudh
..	..	..	..	..	..	..	..	..	74	Punjab
10	44	108	33	115	224	148	20	43	66	Delhi
71,910	79,751	73,032	79,490	1,19,995	1,41,354	97,856	91,041	84,217	34,123	N.-W. Frontier
3,900	5,610	7,686	19,687	18,643	14,064	24,127	20,240	28,963	44,700	Bombay
72,786	77,377	80,316	79,054	79,780	96,833	1,02,750	1,19,555	1,13,017	1,60,039	Central Provinces
2,39,100	2,92,060	2,66,923	2,71,407	3,15,822	3,98,370	3,56,590	4,01,157	4,27,455	4,74,984	Madras
6,46,87,417	7,16,82,990	7,44,62,125	7,84,95,279	8,09,58,037	8,31,53,464	8,98,54,581	9,83,58,370	10,54,48,371	11,36,78,021	TOTAL
										CHARGES—
28,623	26,813	41,451	71,789	43,058	52,378	59,851	74,188	79,334	80,897	India, General
10,40,181	10,94,986	11,37,350	11,23,736	12,08,358	12,53,126	11,98,864	12,15,557	12,65,309	12,74,669	Burma
37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742	3,09,166	1,09,765	1,14,609	1,15,385	Assam
6,80,021	6,90,480	7,35,356	8,13,635	8,15,578	8,89,259	9,32,388	6,21,197	6,00,994	6,43,060	Bengal
..	..	..	..	..	..	..	4,96,727	5,36,154	6,02,829	Bihar and Orissa
1,11,944	79,738	90,150	1,09,214	1,46,468	1,87,513	1,86,077	2,27,550	2,36,675	2,53,465	United Provinces
23,556	22,147	24,580	40,230	49,317	70,187	67,533	70,397	76,387	82,717	Agra
66,144	77,667	73,438	71,021	79,584	83,988	1,67,982	1,76,586	2,13,475	2,03,410	Oudh
7,166	7,743	7,673	7,752	8,821	8,336	12,514	14,793	13,850	17,098	Punjab
4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,73,621	11,86,745	12,94,750	14,08,957	15,40,633	Delhi
93,329	1,64,246	2,51,840	2,82,628	3,21,544	3,34,247	2,92,412	3,11,566	3,24,979	3,48,653	N.-W. Frontier
9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	18,50,631	18,00,741	18,46,274	18,60,399	18,61,264	Bombay
35,58,337	38,83,446	40,97,789	46,86,078	61,32,515	61,95,528	62,14,273	64,59,350	67,31,622	70,30,327	Central Provinces
										Madras
										TOTAL
										NET RECEIPTS—
11,59,066	11,16,523	11,00,614	11,51,168	14,44,055	14,79,000	16,47,445	16,38,256	13,74,022	13,93,508	India, General
19,38,313	30,14,354	24,95,568	25,92,327	27,96,047	28,84,727	26,77,494	30,47,179	31,27,632	35,19,972	Burma
11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511	45,61,552	18,11,790	19,99,113	22,26,423	Assam
1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,33,149	1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	Bengal
..	..	..	..	..	..	..	82,09,193	86,48,974	91,50,473	Bihar and Orissa
65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404	64,91,023	69,24,617	78,60,744	83,85,131	United Provinces
27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752	24,50,313	28,10,961	32,44,033	33,43,223	Agra
24,80,348	28,39,957	31,87,433	33,70,394	37,83,358	33,80,055	44,63,766	50,80,715	51,36,176	54,19,325	Oudh
1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	2,71,306	1,99,071	Punjab
1,24,04,375	1,27,23,579	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,833	64,18,235	1,78,02,625	1,83,16,524	1,89,39,694	Delhi
43,72,538	57,38,943	66,85,295	57,01,116	49,16,805	50,93,562	1,57,88,604	71,33,696	83,51,486	91,76,423	N.-W. Frontier
1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,316	2,45,82,219				

No. 94.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
RECEIPTS—										
Spirits—										
Rangoon	4,96,880	5,15,050	4,65,870	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985
Shillong	6,630	5,750	5,480	5,700	6,430	5,713	6,422	5,194	6,076	5,129
Calcutta and suburbs	19,22,570	20,17,940	20,90,610	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524
Allahabad	1,50,220	1,32,150	1,15,480	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583
Lucknow	1,95,562	2,22,781	1,55,182	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301
Lahore	1,02,660	1,08,860	1,25,090	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047
Peshawar	..	..	..	..	..	..	..	15,332	17,149	14,681
Bombay, town and island	7,77,780	8,45,740	7,66,110	7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886
Nagpur	98,020	1,03,990	1,04,090	1,30,180	1,42,020	1,43,772	1,45,884	1,59,933	1,74,615	2,22,367
Madras	11,56,420	12,42,270	13,13,730	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843
TOTAL	49,06,742	51,94,480	51,41,642	49,33,440	51,80,748	55,28,845	57,35,862	59,13,155	62,03,706	68,33,346
Beer—										
Rangoon	440	..	..	..	..	..	..	..	..	..
Shillong	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..
Lucknow	3,634	4,478	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916
Lahore	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..
Madras	230	10	..	..	..	..	..	..	..	..
TOTAL	4,304	4,488	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916
Drugs—other than Opium—										
Rangoon	..	..	..	..	..	30	8	13	13	5
Shillong	1,100	840	820	890	750	777	700	513	464	550
Calcutta and suburbs	3,16,630	3,53,430	3,51,360	3,40,230	3,29,220	3,43,240	3,78,736	4,07,649	4,36,665	4,26,649
Allahabad	39,500	44,500	20,580	37,670	44,770	58,760	65,010	56,833	56,454	84,714
Lucknow	35,000	39,600	40,071	43,036	58,176	83,634	83,640	1,07,323	1,03,815	1,82,400
Lahore	8,400	7,900	7,090	9,180	6,600	8,016	9,736	9,736	9,706	10,016
Peshawar	..	..	..	..	..	..	..	9,608	8,755	12,592
Bombay, town and island	43,250	43,130	59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088
Nagpur	12,650	10,970	15,860	12,520	14,930	14,769	12,994	13,050	12,662	16,150
Madras	9,030	9,450	11,130	8,830	5,230	4,330	13,300	26,320	31,633	26,687
TOTAL	4,70,560	5,14,920	5,06,571	5,34,766	5,36,096	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851
Miscellaneous Receipts—										
Rangoon	80	140	3,920	14,430	1,310	20	10,111	12,500	9,225	12,756
Shillong	10	10	10	10	20	10	40	27	1	6
Calcutta and suburbs	1,400	2,400	2,620	2,500	1,090	2,450	1,293	2,123	1,423	21,033
Allahabad	6,800	7,400	6,290	7,500	6,560	7,450	7,680	232	171	71
Lucknow	17	21	7	11	52	102	87	83	91	57
Nagpur	1,680	2,260	590	10	10	28	27	60	5	12
Madras	10,860	10,870	12,610	10,960	13,470	7,640	5,100	6,403	3,937	2,439
TOTAL	20,847	22,901	26,047	35,421	22,512	17,700	24,338	21,428	14,853	36,374
TOTAL RECEIPTS	54,02,453	57,36,790	56,78,153	55,20,004	57,70,103	61,69,401	64,34,100	66,39,608	70,13,437	77,43,437

CAPITAL CITIES of the several PROVINCES,* in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										RECEIPTS—
										<i>Spirits—</i>
6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	Rangoon
4,638	4,975	5,587	5,875	5,700	8,514	10,085	10,571	13,587	15,130	Shillong
24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731	31,63,058	32,26,476	32,90,732	33,81,585	Calcutta and suburbs
2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,33,598	2,93,015	3,21,981	3,38,440	3,39,806	Allahabad
3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	Lucknow
60,115	63,892	86,908	1,04,409	92,779	68,718	99,226	1,22,763	1,55,151	1,26,831	Lahore
16,780	16,780	16,780	22,550	31,155	22,900	20,490	21,925	30,025	27,929	Peshawar
16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990	38,99,811	39,22,885	42,54,457	42,38,393	Bombay, town and island
2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	Nagpur
15,22,404	14,83,613	14,29,547	16,06,463	15,01,396	16,20,334	17,72,335	19,73,804	20,36,730	22,46,712	Madras
72,93,264	73,35,398	73,80,682	80,01,984	75,92,697	78,84,067	1,09,67,829	1,18,12,972	1,22,95,347	1,24,45,277	TOTAL
										<i>Beer—</i>
..	..	..	..	..	..	..	..	..	..	Rangoon
..	..	..	..	..	..	..	..	..	..	Shillong
..	..	..	..	2,853	7,463	7,306	7,904	5,436	..	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	Allahabad
29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	5,735	..	Lucknow
..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	Madras
29,509	32,243	29,800	26,118	45,329	33,922	45,182	45,459	11,171	..	TOTAL
										<i>Drugs—other than Opium—</i>
18	21	52	79	24	95	105	32	18	15	Rangoon
730	589	645	587	633	1,051	882	1,279	1,164	1,288	Shillong
4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	Calcutta and suburbs
97,016	1,02,992	86,078	79,193	77,306	85,170	70,229	76,044	83,378	75,975	Allahabad
91,570	1,89,220	1,95,982	1,43,357	1,43,781	1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	Lucknow
10,668	10,988	11,841	30,622	14,669	16,169	10,646	18,721	24,633	19,973	Lahore
9,705	11,901	15,126	17,123	17,688	18,208	14,296	14,477	23,972	28,284	Peshawar
2,33,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	Bombay, town and island
15,385	20,334	23,504	27,524	24,964	31,408	36,723	33,596	41,478	39,547	Nagpur
31,620	35,410	37,673	34,440	39,957	57,967	55,885	58,976	64,455	69,990	Madras
9,44,593	11,56,961	9,81,766	9,57,259	10,27,823	11,50,327	12,22,272	11,79,145	12,04,470	13,83,273	TOTAL
										<i>Miscellaneous Receipts—</i>
943	14,801	13,619	9,120	21,509	38,377	40,566	54,464	74,749	1,20,146	Rangoon
10	2	87	14	8	1	10	12	14	20	Shillong
7,750	7,970	9,334	11,812	12,056	10,226	11,550	11,801	12,453	11,524	Calcutta and suburbs
117	27	53	71	153	234	334	464	306	325	Allahabad
38	46	351	425	116	51	58	120	63	112	Lucknow
38	138	222	370	536	1,665	2,191	1,399	2,953	2,641	Nagpur
3,127	4,277	4,662	4,999	1,901	1,852	2,306	3,354	3,068	3,988	Madras
12,023	27,261	23,323	26,811	36,279	52,406	57,015	71,614	93,611	1,38,756	TOTAL
82,79,389	85,51,863	84,20,566	90,12,172	87,02,128	91,20,722	1,22,92,298	1,31,09,190	1,36,04,599	1,39,67,306	TOTAL RECEIPTS

* Except Bihar and Orissa

No. 94.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03]	1903-04
CHARGES—										
Rangoon	19,670	16,080	18,510	25,510	23,150	21,110	23,504	18,437	41,113	80,868
Shillong	520	720	510	640	1,000	1,480	953	595	460	760
Calcutta and suburbs	1,53,550	1,66,150	1,62,810	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995
Allahabad	1,980	1,400	1,990	2,200	2,160	1,920	2,840	2,956	1,872	3,942
Lucknow	8,184	1,600	2,343	2,814	3,548	2,810	4,510	3,926	3,956	4,541
Lahore	2,330	3,090	4,800	3,300	3,710	4,378	5,301	5,224	3,748	27,439
Peshawar	..	..	..	..	..	..	..	489	987	487
Bombay, town and island	57,510	55,640	59,710	61,490	59,890	67,560	85,221	64,517	60,799	63,365
Nagpur	500	720	600	320	250	273	262	389	312	403
Madras	41,430	41,790	39,820	39,790	42,110	38,750	38,440	26,078	27,503	25,116
TOTAL	2,86,174	2,87,190	2,91,093	2,99,294	2,99,688	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966
NET RECEIPTS—										
Rangoon	4,77,730	4,99,110	4,51,280	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878
Shillong	7,220	5,380	5,800	5,960	6,200	5,020	6,209	5,139	6,081	4,925
Calcutta and suburbs	20,87,050	22,07,670	22,81,780	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211
Allahabad	1,94,540	1,82,650	1,40,360	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426
Lucknow	2,26,029	2,65,230	1,96,815	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133
Lahore	1,08,230	1,13,570	1,27,380	1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574
Peshawar	..	..	..	..	..	..	..	24,451	24,917	26,786
Bombay, town and island	7,68,520	8,38,280	7,66,010	7,32,300	9,45,980	9,13,310	8,74,217	10,85,312	11,47,306	11,34,609
Nagpur	1,11,850	1,16,500	1,19,940	1,42,390	1,56,710	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126
Madras	11,35,110	12,20,610	12,97,700	10,46,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853
TOTAL	51,16,279	54,49,600	53,87,965	52,20,710	54,70,420	58,67,100	61,13,793	64,05,492	66,98,370	73,53,521

No. 95.—RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—										
India, General*	24,160	24,877	6,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988
Burma	17,59,890	18,19,870	1,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,036	40,18,659
Assam	19,31,620	19,16,390	18,50,080	18,81,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,239
Bengal	22,13,720	23,65,180	23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	23,52,154	25,92,092
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
United Provinces : Agra	6,38,571	5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534
Oudh	1,26,484	1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844
Punjab	5,19,290	5,26,635	5,59,620	5,72,700	5,59,930	5,60,397	6,09,157	5,90,345	6,03,544	5,85,182
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier	..	..	..	..	..	..	..	37,454	40,375	43,395
Bombay	11,27,730	12,93,410	11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971
Central Provinces	7,47,700	6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,93,161	5,63,382	10,22,533
Madras	7,57,520	7,95,710	7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139
TOTAL	98,46,685	1,00,96,037	99,40,275	98,10,577	1,00,06,615	1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626

* See note at foot of table No. 97

CAPITAL CITIES of the several PROVINCES,* in each official year from 1894-95 to 1913-14—continued

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	CHARGES—
310	456	550	900	937	739	1,415	2,104	1,019	773	Rangoon
1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688	1,95,432	2,02,133	1,89,834	2,05,978	Shillong
6,336	3,235	4,240	6,625	19,039	12,012	11,706	15,764	18,949	17,590	Calcutta and suburbs
4,319	4,639	4,464	4,818	9,197	16,925	15,839	15,958	17,058	17,434	Allahabad
4,770	6,435	3,932	4,250	3,805	773	8,968	8,644	12,386	8,315	Lucknow
470	665	1,087	50	100	92	83	76	302	288	Lahore
82,266	81,417	76,327	97,580	1,41,303	1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	Peshawar
476	363	505	668	816	804	1,035	1,036	798	832	Bombay, town and island.
24,902	26,764	28,805	29,319	134	22,640	23,029	26,352	23,709	26,431	Nagpur
										Madras
4,55,490	4,49,760	4,54,716	4,88,373	5,91,100	6,54,972	6,60,054	7,19,998	7,07,049	6,39,185	TOTAL
5,50,038	3,59,039	6,08,947	8,72,736	7,96,938	7,48,485	5,25,034	8,89,285	7,14,070	6,86,962	NET RECEIPTS—
5,068	5,110	5,769	5,576	5,409	8,827	9,562	9,758	13,746	15,665	Rangoon
27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	Shillong
3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990	3,51,872	3,82,725	4,03,175	3,98,516	Calcutta and suburbs
5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187	5,95,530	6,46,004	7,36,796	6,36,825	Allahabad
66,013	68,445	94,817	1,30,781	1,03,643	84,109	1,00,904	1,32,830	1,67,448	1,38,489	Lucknow
28,015	28,016	30,819	39,623	48,743	41,016	34,703	36,326	53,695	55,925	Lahore
18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	Peshawar
2,45,861	2,61,833	5,42,702	5,31,705	4,88,192	5,59,590	6,07,480	6,79,075	7,56,108	7,39,854	Bombay, town and island
15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513	18,07,477	20,09,782	20,80,454	22,94,259	Nagpur
										Madras
78,23,899	81,02,103	79,65,850	85,23,799	81,11,028	84,65,750	1,16,32,662	1,23,89,192	1,23,97,550	1,32,26,121	TOTAL

* Except Bihar and Orissa

consumed in INDIA, in each official year from 1894-95 to 1913-14

										RECEIPTS—
43,552	53,579	49,046	75,426	53,704	64,737	80,433	76,363	51,984	54,128	India, General*
43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	37,22,988	35,47,488	Burma
19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	Assam
21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	Bengal
..	..	..	..	..	..	..	11,80,624	12,15,451	15,06,578	Bihar and Orissa
7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	9,91,139	10,39,687	United Provinces : Agra
1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	Oudh
6,04,328	6,47,089	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	Punjab
..	..	..	..	..	..	..	..	..	63,822	Delhi
42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	N.-W. Frontier
10,91,239	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	Bombay
11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	19,28,542	20,97,843	Central Provinces
8,58,386	8,48,134	9,18,997	9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	Madras
1,29,93,733	1,36,54,434	1,39,94,572	1,47,06,364	1,48,49,348	1,48,71,916	1,55,56,205	1,57,46,775	1,73,24,021	1,93,71,719	TOTAL

No. 96.—RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES* in INDIA on

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
RECEIPTS—										
Rangoon	4,65,670	5,24,700	6,08,650	5,98,510	6,31,470	6,73,840	7,02,022	6,48,988	4,98,777	5,91,585
Shillong	1,950	2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691
Calcutta and suburbs	4,78,950	5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909
Allahabad	36,630	24,940	24,100	24,490	22,630	30,900	33,660	39,924	34,666	30,418
Lucknow	44,834	39,114	33,031	32,393	34,154	34,132	35,938	36,941	37,876	37,476
Lahore	14,306	24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060
Peshawar	..	..	..	..	..	..	..	7,817	6,822	6,864
Bombay, town and island	6,570	5,890	7,330	5,236	3,756	3,770	3,861	3,825	3,886	3,908
Nagpur	16,420	34,110	33,200	33,330	28,630	30,713	31,888	30,534	30,403	32,714
Madras	59,110	74,210	66,900	64,340	75,310	76,230	72,700	1,05,312	1,24,093	1,19,997
TOTAL	11,24,434	12,34,764	12,97,845	12,81,467	13,12,694	14,02,473	14,80,537	14,62,194	12,71,307	13,43,662

* Except Bihar and Orissa

No. 97.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	6,786	7,765	7,216	8,664	7,937	6,333	30,559	22,705	29,882	33,430
Country	4,99,347	5,07,920	4,95,644	4,24,745	4,53,810	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644
TOTAL	5,06,133	5,15,685	5,02,860	4,33,409	4,61,747	4,48,287	8,01,755	6,98,877	7,63,617	8,29,074
Beer	..	..	..	..	..	..	1,74,870	1,20,137	1,60,993	2,00,380
Drugs—other than Opium— Ganja and others	32,521	35,752	39,206	38,935	36,589	35,244	34,993	37,743	37,549	38,493
MISCELLANEOUS RECEIPTS	5,750	5,880	5,880	5,880	6,470	7,081	5,946	6,015	5,993	5,165
Opium	24,160	24,877	26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988
TOTAL RECEIPTS	5,68,564	5,82,194	5,74,177	5,27,540	5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906
Ditto excluding Opium	5,44,404	5,57,317	5,47,946	4,99,334	5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918
CHARGES	14,214	17,422	13,588	13,452	13,840	15,469	28,694	23,019	22,743	24,410
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,30,190	5,39,895	5,34,358	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508
Ditto—Opium	24,160	24,877	26,231	28,206	26,835	25,043	37,629	38,960	54,476	41,988
TOTAL NET RECEIPTS	5,54,350	5,64,772	5,60,589	5,14,088	5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496

Account of OPIUM consumed in INDIA, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	RECEIPTS—
2,350	5,387	6,034	6,319	8,528	8,587	8,562	9,344	4,801	5,077	Rangoon
4,91,925	5,01,150	5,18,707	6,79,348	7,75,761	5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	Shillong
29,350	39,452	33,977	43,025	35,852	44,472	55,887	42,527	35,235	47,308	Calcutta and suburbs
45,532	46,819	46,156	47,081	46,525	45,837	58,725	59,843	69,510	58,049	Allahabad
31,303	42,091	43,638	49,027	43,856	62,482	67,016	77,827	98,909	1,09,745	Lucknow
7,429	7,243	9,514	12,400	16,312	21,707	16,336	19,251	34,960	41,401	Lahore
28,087	33,460	43,487	47,523	56,650	51,864	1,68,166	1,21,038	29,386	36,577	Peshawar
36,927	35,978	40,200	41,465	41,694	42,755	36,942	40,567	49,058	50,158	Bombay, town and island
1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	82,047	84,476	80,728	Nagpur
13,78,820	14,91,365	15,95,744	17,36,075	16,66,258	13,79,258	14,37,533	14,25,047	14,14,750	14,29,904	Madras
										TOTAL

INDIA, GENERAL,* in each official year from 1894-95 to 1913-14

32,832	29,636	26,471	23,443	26,839	28,165	27,398	28,030	29,539	27,621	RECEIPTS—
8,39,913	8,20,632	8,00,644	9,12,258	11,34,665	11,84,011	13,03,195	13,31,185	10,99,969	11,23,356	Spirits—
										English
										Country
9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356	14,23,582	14,04,470	11,53,376	11,70,271	TOTAL †
2,11,404	1,82,540	1,87,902	1,56,972	1,67,928	1,51,036	1,71,918	1,88,502	1,87,003	1,83,802	Beer
50,453	53,677	49,167	39,886	55,420	57,021	1,08,226	1,13,639	1,09,987	1,21,881	Drugs—other than Opium— Ganja and others
5,723	5,647	6,022	5,941	2,351	1,465	3,570	5,833	3,490	3,451	MISCELLANEOUS RECEIPTS
43,552	53,579	49,046	75,426	53,704	64,737	80,433	76,363	51,984	54,128	Opium‡
12,31,241	11,96,915	11,91,311	12,98,383	15,40,817	15,96,615	17,87,729	17,88,307	15,05,840	15,33,533	TOTAL RECEIPTS†
11,87,689	11,43,336	11,42,265	12,22,957	14,87,113	15,31,878	17,07,296	17,12,444	14,53,856	14,79,405	DITTO excluding Opium
28,623	26,813	41,451	71,789	43,058	52,878	59,851	74,188	79,834	80,897	CHARGES
11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	14,79,000	16,47,445	16,38,256	13,74,022	13,98,508	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.
43,552	53,579	49,046	75,426	53,704	64,737	80,433	76,363	51,984	54,128	DITTO—Opium
12,02,618	11,70,102	11,49,860	12,26,594	14,97,759	15,43,737	17,27,373	17,14,619	14,26,006	14,52,636	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, and Baluchistan from 1882-83, and Bangalore from 1900-01
† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department
‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April, 1908

No. 98.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
BURMA—										
RECEIPTS—										
<i>Spirits—</i>										
English	7,07,210	6,96,910	6,57,180	6,64,290	7,52,460	8,01,250	9,13,248	9,04,047	9,42,880	11,45,986
Country	12,45,260	12,93,650	13,80,840	14,34,260	16,50,460	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194
TOTAL	19,52,470	19,90,560	20,38,020	20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180
<i>Beer</i>	21,100	28,360	29,940	22,600	23,800	23,050	16,505	19,520	18,480	16,458
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i>	..	10	10	10	10	40	18	23	23	20
MISCELLANEOUS RECEIPTS	1,590	5,860	25,980	60,730	63,310	43,850	42,033	50,515	50,207	54,015
<i>Opium</i>	17,59,890	18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659
TOTAL RECEIPTS	37,35,050	38,44,660	42,20,970	42,15,790	46,14,800	49,39,880	53,29,888	54,24,494	57,64,060	74,64,332
DITTO, excluding Opium	19,75,160	20,24,790	20,93,950	21,81,890	24,90,040	26,56,930	28,69,690	30,53,467	30,33,874	34,45,673
CHARGES	1,34,410	1,59,330	1,75,670	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	18,40,750	18,65,460	19,18,280	19,51,760	22,64,170	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604
DITTO—Opium	17,59,890	18,19,870	21,27,020	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659
TOTAL NET RECEIPTS	36,00,640	36,85,330	40,45,300	39,85,660	43,88,930	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263
RANGOON—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,79,160	2,87,480	2,69,270	2,71,800	2,84,910	3,22,720	3,97,176	3,74,310	3,71,820	5,08,735
Country	2,17,720	2,27,570	1,96,600	2,30,340	2,51,740	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250
TOTAL	4,96,880	5,15,050	4,65,870	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985
<i>Beer—</i>	440	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i>	..	..	..	..	..	30	8	13	18	5
MISCELLANEOUS RECEIPT	80	140	3,920	14,430	1,810	20	10,111	12,500	9,225	12,750
<i>Opium</i>	4,65,670	5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585
TOTAL RECEIPTS	9,63,070	10,39,890	10,78,440	11,15,080	11,69,430	12,36,340	13,81,159	13,13,176	11,88,890	14,26,381
DITTO, excluding Opium	4,97,400	5,15,190	4,69,790	5,16,570	5,37,960	5,63,000	6,79,137	6,64,188	6,40,113	8,34,746
CHARGES	19,670	16,080	18,510	25,510	23,150	21,110	23,504	18,437	41,113	80,863
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,77,730	4,99,110	4,51,280	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878
DITTO—Opium	4,65,670	5,24,700	6,08,650	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585
TOTAL NET RECEIPTS	9,43,400	10,23,810	10,59,930	10,89,570	11,46,280	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463

in BURMA, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										BURMA—
										RECEIPTS—
										<i>Spirits—</i>
8,69,888	11,49,304	9,59,867	11,21,337	12,73,916*	13,03,490	11,91,929	13,25,857	11,56,815	11,01,182	English
20,27,573	28,64,087	26,12,312	25,33,044	26,68,890	27,17,102	25,67,324	28,07,940	30,81,220	35,02,359	Country
28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592	37,59,253	41,33,797	42,38,085	46,03,541	TOTAL
18,295	11,453	7,414	13,979	9,435	31,875	46,496	39,455	46,742	38,892	Beer
										<i>Drugs—other than Opium—</i>
38	82	105	124	147	319	261	181	118	208	<i>Ganja and others</i>
62,700	84,414	53,220	42,579	51,967	85,067	70,348	89,303	1,08,046	1,52,000	MISCELLANEOUS RECEIPTS
43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	37,22,988	35,47,488	<i>Opium</i>
72,81,670	83,01,926	76,64,986	78,57,175	77,18,815	76,49,137	72,01,227	72,96,238	81,15,929	83,42,129	TOTAL RECEIPTS
29,78,494	41,09,340	36,32,918	37,16,063	40,04,405	41,37,853	38,76,358	42,62,736	43,92,941	47,94,641	DITTO, excluding Opium
10,40,181	10,94,986	11,37,350	11,23,736	12,08,358	12,53,126	11,93,864	12,15,557	12,65,309	* 12,74,669	CHARGES
19,33,313	30,14,354	24,95,568	25,92,327	27,96,047	28,84,727	26,77,494	30,47,179	31,27,632	35,19,972	NET RECEIPTS FROM SPIRITS AND
43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	37,22,988	35,47,488	DRUGS other than Opium
										DITTO—Opium]
62,41,489	72,06,940	65,27,636	67,33,439	65,10,457	63,96,011	60,02,363	60,80,681	63,50,620	70,67,460	TOTAL NET RECEIPTS
										RANGOON—
										RECEIPTS—
										<i>Spirits—</i>
3,93,569	6,36,595	4,20,830	6,11,750	5,91,435	5,27,675	3,55,886	5,15,194	4,24,989	3,50,071	English
2,92,923	3,49,792	3,13,691	3,89,959	3,98,240	4,23,150	3,55,650	5,71,550	4,90,967	5,09,720	Country
6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
13	21	52	79	24	95	105	32	18	15	<i>Drugs—other than Opium—</i>
										<i>Ganja and others</i>
943	14,801	13,619	9,120	21,509	38,377	40,566	54,464	74,749	1,20,146	MISCELLANEOUS RECEIPTS
5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	<i>Opium</i>
12,60,725	16,22,982	13,49,954	16,75,518	16,00,952	14,69,605	11,43,249	14,20,674	12,85,433	11,82,031	TOTAL RECEIPTS
6,87,448	10,01,209	7,48,192	10,10,908	10,11,208	9,94,297	7,52,207	11,41,240	9,90,723	9,79,952	DITTO, excluding Opium
1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	CHARGES
5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	7,48,435	5,25,034	8,89,235	7,14,070	6,86,962	NET RECEIPTS FROM SPIRITS AND
5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	DRUGS other than Opium
										DITTO—Opium
11,23,365	14,80,812	12,10,709	15,37,346	13,86,682	12,23,793	9,16,076	11,68,719	10,08,780	8,89,041	TOTAL NET RECEIPTS

* Includes Rs. 1,23,561 on account of duty on spirits classed as Foreign (including denatured spirits)

EXCISE

No. 99.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
ASSAM—										
RECEIPTS—										
<i>Spirits—</i>										
English	18,570	18,660	19,570	18,740	19,310	20,618	19,569	19,077	20,093	18,869
Country	4,47,030	5,07,370	5,59,590	5,55,430	6,37,660	6,69,861	7,01,301	7,07,608	6,99,671	7,11,061
TOTAL	4,65,600	5,26,030	5,79,160	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drug—other than Opium—</i>										
<i>Ganja</i>	2,90,060	3,32,410	3,53,080	3,60,250	3,75,340	3,69,844	4,08,941	3,98,126	4,07,268	4,28,017
<i>Others</i>	4,410	3,740	50	1,290	2,370	2,453	2,585	1,686	688	126
TOTAL	3,00,470	3,36,150	3,53,130	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143
MISCELLANEOUS RECEIPTS	550	610	850	740	560	909	854	535	692	1,039
<i>Opium (a)</i>	19,31,620	19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289
TOTAL RECEIPTS	26,96,240	27,79,180	27,83,220	27,67,960	28,83,860	28,63,377	29,33,390	28,33,034	29,19,938	30,24,391
DITTO, excluding Opium	7,64,620	8,62,790	9,33,140	9,36,450	10,35,240	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102
CHARGES	14,730	15,920	13,380	14,390	21,950	27,456	20,168	16,726	21,957	19,750
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	7,49,890	8,46,870	9,19,760	9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352
DITTO—Opium	19,31,620	19,16,390	18,50,080	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289
TOTAL NET RECEIPTS	26,81,510	27,63,260	27,69,840	27,53,570	28,61,910	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641
SHILLONG—										
RECEIPTS—										
<i>Spirits</i>										
English	270	200	200	200	320	200	200	175	200	100
Country	6,360	5,550	5,280	5,500	6,110	5,513	6,222	5,019	5,876	5,029
TOTAL	6,630	5,750	5,480	5,700	6,430	5,713	6,422	5,194	6,076	5,129
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	730	840	820	890	750	777	700	513	464	550
<i>Others</i>	370	..	..	..	..	..	..	..	..	..
TOTAL	1,100	840	820	890	750	777	700	513	464	550
MISCELLANEOUS RECEIPTS	10	10	14	10	20	10	40	27	1	6
<i>Opium (a)</i>	1,950	2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691
TOTAL RECEIPTS	9,690	9,030	9,400	18,420	11,260	10,270	9,474	9,135	10,530	8,376
DITTO, excluding Opium	7,740	6,600	6,310	6,600	7,200	6,500	7,162	5,734	6,541	5,685
CHARGES	520	720	510	640	1,000	1,480	953	595	460	760
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	7,220	5,880	5,800	5,960	6,200	5,020	6,209	5,139	6,081	4,925
DITTO—Opium	1,950	2,430	3,090	11,820	4,060	3,770	2,312	3,401	3,989	2,691
TOTAL NET RECEIPTS	9,170	8,310	8,890	17,780	10,260	8,097	8,521	8,540	10,070	7,616

(a) Net price of opium and license fees.

EXCISE

in ASSAM,* in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
17,851	1,55,489	1,18,853	1,19,235	1,42,517	1,45,489	1,30,428	15,387	16,885	17,301	ASSAM—
6,91,824	17,70,791	19,35,373	21,10,812	22,27,015	22,78,983	25,47,872	12,12,362	14,07,461	15,31,812	RECEIPTS—
										Spirits—
										English
										Country
7,09,175	19,26,280	20,54,226	22,30,047	23,69,582	24,24,472	26,77,800	12,27,749	14,24,846	15,49,113	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs—other than Opium—
4,42,589	17,74,786	16,60,711	17,09,054	18,05,823	20,12,215	21,64,747	6,88,645	6,87,193	7,89,507	Ganja
131	7,296	6,327	6,346	7,172	8,720	9,854	208	352	290	Others
4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935	21,74,801	6,88,853	6,87,545	7,89,797	TOTAL
962	17,533	15,752	16,490	17,040	15,846	18,317	4,953	1,831	2,903	MISCELLANEOUS RECEIPTS
19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	Opium
30,54,075	62,07,667	63,73,487	67,98,748	70,34,031	73,05,093	78,70,887	44,43,910	48,52,029	52,59,233	TOTAL RECEIPTS
11,52,857	37,25,895	37,37,016	39,61,937	41,99,567	44,61,253	48,70,718	19,21,555	21,13,722	23,41,813	DITTO, excluding Opium
37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742	3,09,166	1,09,765	1,14,609	1,15,385	CHARGES
11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511	45,61,552	18,11,790	19,99,113	22,26,428	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	DITTO—Opium
30,16,948	60,29,400	61,84,005	65,55,222	67,41,152	70,18,351	75,61,721	43,34,145	47,37,420	51,43,898	TOTAL NET RECEIPTS
										SHILLONG—
										RECEIPTS—
										Spirits—
325	150	500	625	450	505	515	500	405	585	English
4,313	4,825	5,087	5,250	5,250	8,009	9,570	10,071	13,182	14,545	Country
4,638	4,975	5,587	5,875	5,700	8,514	10,085	10,571	13,587	15,130	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
730	589	645	587	638	1,051	881	1,277	1,163	1,287	Ganja
..	..	..	..	..	..	1	2	1	1	Others
730	589	645	587	638	1,051	882	1,279	1,164	1,288	TOTAL
10	2	87	14	8	1	10	12	14	20	MISCELLANEOUS RECEIPTS
2,850	5,387	6,034	6,319	8,528	8,587	8,562	9,344	4,801	5,077	Opium
8,228	10,953	12,353	12,795	14,874	18,153	19,539	21,206	19,566	21,515	TOTAL RECEIPTS
5,378	5,566	6,319	6,476	6,346	9,566	10,977	11,882	14,765	16,438	DITTO, excluding Opium
310	456	550	900	937	739	1,415	2,104	1,019	773	CHARGES
5,068	5,110	5,769	5,576	5,409	8,327	9,562	9,758	13,746	15,665	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
2,850	5,387	6,034	6,319	8,528	8,587	8,562	9,344	4,801	5,077	DITTO—Opium
7,918	10,497	11,803	11,395	13,937	17,414	18,124	19,102	18,547	20,742	TOTAL NET RECEIPTS

* Includes Eastern Bengal districts from 1905-06 to 1910-11
In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905, and the figures under Bengal those up to the 15th October 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year.

EXCISE

No. 100.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
BENGAL—										
RECEIPTS—										
<i>Spirits—</i>										
English	7,14,200	7,55,390	7,14,010	7,06,420	6,22,280	6,47,100	6,73,946	5,70,839	6,23,203	6,08,27
Country	69,41,700	73,75,150	75,84,420	69,66,120	75,72,460	80,48,270	83,40,303	86,12,725	91,11,984	95,97,29
TOTAL	76,55,900	81,30,540	82,48,430	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,57
<i>Beer</i>	540	480	510	720	5,440	5,150	4,963	4,903	4,541	4,56
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	24,92,750	26,80,820	27,31,520	26,57,450	27,20,140	26,99,760	26,16,118	30,87,654	32,62,120	33,31,72
<i>Others</i>	1,92,460	1,86,880	86,650	85,500	90,790	90,340	1,04,038	1,10,881	1,18,510	1,23,26
TOTAL	26,85,210	28,67,700	28,18,170	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,01
MISCELLANEOUS RECEIPTS	12,470	13,840	17,860	13,240	15,140	20,460	17,952	18,037	15,217	39,22
<i>Opium (Excise)</i>	22,13,720	23,65,130	23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,09
TOTAL RECEIPTS	1,25,76,840	1,33,77,690	1,34,10,570	1,27,48,050	1,34,27,270	1,39,65,950	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,47
DITTO, excluding Opium	1,03,54,120	1,10,12,560	1,10,84,970	1,04,29,450	1,10,26,250	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,37
CHARGES	6,37,860	6,74,580	6,83,290	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,83
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	97,16,260	1,03,37,930	1,04,01,680	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,23,91,54
DITTO—Opium	22,13,720	23,65,130	23,25,600	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,09
TOTAL NET RECEIPTS	1,19,29,980	1,27,03,110	1,27,27,280	1,20,70,660	1,27,52,770	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,98,63
CALCUTTA AND SUBURBS—										
RECEIPTS—										
<i>Spirits—</i>										
English	5,81,080	6,07,450	5,58,260	5,46,820	4,53,970	4,67,830	4,85,515	3,67,769	4,03,648	3,78,84
Country	13,41,490	14,10,490	15,32,350	14,74,860	16,45,770	17,06,830	17,71,142	17,94,148	19,55,413	20,13,68
TOTAL	19,22,570	20,17,940	20,90,610	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,52
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	2,55,740	2,93,480	3,08,790	3,01,230	2,88,510	3,11,280	3,35,723	3,61,883	3,88,324	3,79,77
<i>Others</i>	60,890	60,000	42,570	39,000	40,710	36,960	43,058	45,766	48,341	46,87
TOTAL	3,16,630	3,53,480	3,51,360	3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,64
MISCELLANEOUS RECEIPTS	1,400	2,400	2,620	2,500	1,090	2,450	1,293	2,123	1,428	21,03
<i>Opium</i>	4,78,950	5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,90
TOTAL RECEIPTS	27,19,550	28,79,100	29,45,470	28,49,510	29,15,530	30,47,850	32,01,272	31,17,181	32,99,486	33,28,11
DITTO, excluding Opium	22,40,600	23,73,820	24,44,590	23,64,410	24,30,050	25,25,350	26,36,736	25,71,689	27,97,154	28,40,20
CHARGES	1,53,550	1,66,150	1,62,810	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,96
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	20,87,050	22,07,670	22,81,780	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,21
DITTO—Opium	4,78,950	5,05,280	5,00,880	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,90
TOTAL NET RECEIPTS	25,66,000	27,12,950	27,82,660	26,86,280	27,51,660	28,84,330	30,41,996	29,55,676	31,25,119	31,45,11

in BENGAL,* in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										BENGAL—
										RECEIPTS—
										<i>Spirits—</i>
5,05,989	4,87,581	4,56,837	4,52,112	4,68,522	4,66,348	5,08,562	5,53,894	5,72,415	6,13,655	English
90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,318	1,06,02,980	1,13,30,730	74,25,567	76,93,172	83,07,203	Country
95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,323	1,18,39,292	79,79,461	82,65,587	89,20,853	TOTAL
6,433	5,075	3,444	3,298	8,575	13,920	17,206	18,592	12,778	11,904	<i>Beer</i>
										<i>Drugs—other than Opium—</i>
23,89,413	27,23,990	26,73,926	26,37,531	27,92,298	29,61,193	32,68,322	29,30,079	29,08,174	35,15,733	<i>Ganja</i>
1,16,964	1,23,797	1,38,388	1,43,132	1,56,134	1,54,138	1,68,547	1,63,772	1,62,151	1,53,783	<i>Others</i>
25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	31,15,331	34,36,869	30,93,851	30,70,325	36,74,516	TOTAL
18,060	18,143	22,186	23,572	22,396	23,829	23,363	36,510	34,158	37,667	MISCELLANEOUS RECEIPTS
21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	<i>Opium (Excise)</i>
1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	1,70,00,787	1,67,93,419	1,79,76,523	1,33,89,707	1,37,59,157	1,53,88,017	TOTAL RECEIPTS
1,20,47,004	1,30,75,384	1,37,23,097	1,44,53,866	1,42,81,243	1,42,22,403	1,53,22,730	1,11,23,414	1,13,82,848	1,26,44,945	DITTO, excluding Opium
6,80,021	6,90,480	7,35,356	8,13,635	8,15,573	8,89,259	9,32,388	6,21,197	6,00,994	6,43,060	CHARGES
1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,33,149	1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	DITTO—Opium
1,35,13,313	1,46,27,956	1,53,44,423	1,62,64,433	1,61,85,209	1,59,04,160	1,70,44,135	1,27,68,510	1,31,58,168	1,47,44,957	TOTAL NET RECEIPTS
										CALCUTTA AND SUBURBS—
										RECEIPTS—
										<i>Spirits—</i>
3,92,971	3,65,320	3,15,436	3,31,647	3,37,783	3,25,790	3,58,878	3,62,463	3,33,389	3,33,379	English
20,65,857	23,05,736	23,89,993	25,10,084	23,90,314	25,45,941	28,04,180	28,64,003	29,57,343	30,43,206	Country
24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731	31,63,058	32,26,476	32,90,732	33,81,585	TOTAL
..	..	..	..	2,853	7,463	7,306	7,904	5,436	..	<i>Beer</i>
										<i>Drugs other than Opium—</i>
3,99,684	4,33,822	4,47,115	3,97,696	4,36,916	4,70,341	4,78,128	5,60,311	4,82,298	5,74,266	<i>Ganja</i>
49,613	52,503	57,699	58,853	65,856	60,497	66,202	97,634	94,532	90,237	<i>Others</i>
4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	TOTAL
7,750	7,970	9,334	11,812	12,056	10,226	11,550	11,801	12,453	11,524	MISCELLANEOUS RECEIPTS
4,91,925	5,01,150	5,13,707	6,79,843	7,75,761	5,50,463	5,70,774	6,93,119	7,13,705	7,93,782	<i>Opium</i>
34,07,800	36,66,501	37,33,239	39,89,940	40,21,539	39,70,721	42,97,018	45,97,445	45,99,156	48,56,394	TOTAL RECEIPTS
29,15,875	31,65,351	32,19,582	33,10,092	32,45,773	34,20,253	37,26,244	39,04,326	38,85,451	40,57,612	DITTO, excluding Opium
1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688	1,95,432	2,02,133	1,89,834	2,05,973	CHARGES
27,21,594	29,31,735	30,24,021	31,04,101	30,44,279	32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,91,925	5,01,150	5,13,707	6,79,843	7,75,761	5,50,463	5,70,774	6,93,119	7,13,705	7,93,782	DITTO—Opium
32,13,519	34,82,885	35,42,723	37,83,949	38,20,040	37,73,033	41,01,586	43,95,312	44,09,322	46,50,416	TOTAL NET RECEIPTS

* Including Bihar and Orissa up to 1910-11

EXCISE

No. 101.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in BIHAR AND ORISSA, in each official year from 1911-12 to 1913-14

	1911-12	1912-13	1913-14
BIHAR AND ORISSA—			
RECEIPTS—			
Spirits—			
English	28,240	32,482	35,629
Country	64,36,693	68,03,671	71,07,320
TOTAL	64,64,933	68,36,153	71,42,949
Beer			
Drugs—other than Opium—			
Ganja	21,65,881	22,52,672	25,22,388
Others	49,886	52,864	60,271
TOTAL	22,15,767	23,05,536	25,82,659
MISCELLANEOUS RECEIPTS	25,220	43,439	27,694
Opium (Excise)	11,80,624	12,15,451	15,06,578
TOTAL RECEIPTS	98,86,544	1,04,00,579	1,12,59,880
DITTO, excluding Opium	87,05,920	91,85,128	97,53,302
CHARGES	4,96,727	5,36,154	6,02,829
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	82,09,193	86,48,974	91,50,473
DITTO—Opium	11,80,624	12,15,451	15,06,578
TOTAL NET RECEIPTS	93,89,817	98,64,425	1,06,57,051

NOTE.—Figures for years previous to 1911-12 are included under Bengal (table No. 100)

No. 102.—Details of Receipts and Charges under Excise in the province of
Agra in each year from 1894-95 to 1913-14.

EXCISE

No. 102.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
PROVINCE OF AGRA—										
RECEIPTS—										
<i>Spirits—</i>										
English	3,75,015	4,09,190	4,15,604	4,69,692	4,65,834	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873
Country	26,64,808	24,37,303	18,92,543	21,54,496	27,25,853	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721
TOTAL	30,39,823	28,46,493	23,08,147	26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594
Beer	6,361	3,533	11,050	27,414	55,274	45,166	39,740	55,829	59,651	55,118
<i>Drugs other than Opium—</i>										
Ganja	5,72,584	5,79,001	5,53,749	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,253
MISCELLANEOUS RECEIPTS	1,211	1,235	794	2,168	1,148	1,319	1,358	1,949	1,456	1,162
Opium	6,38,571	5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534
TOTAL RECEIPTS	42,58,550	39,97,211	33,80,568	38,15,103	45,52,584	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666
DITTO, excluding Opium	36,19,979	34,30,262	28,73,740	33,01,895	40,04,430	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132
CHARGES	89,989	66,755	71,940	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	35,29,990	33,63,507	28,01,800	32,30,803	9,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795
DITTO—Opium	6,38,571	5,66,949	5,06,828	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534
TOTAL NET RECEIPTS	41,68,561	39,30,456	33,08,628	37,44,011	44,69,060	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329
ALLAHABAD—										
RECEIPTS—										
<i>Spirits</i>										
English	3,810	3,560	3,280	3,240	2,860	2,690	2,310	2,850	2,826	3,338
Country	1,46,410	1,28,590	1,12,200	1,23,470	1,47,910	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245
TOTAL	1,50,220	1,32,150	1,15,480	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	39,500	44,500	20,580	37,670	44,770	53,760	65,010	56,883	56,454	84,714
MISCELLANEOUS RECEIPTS	6,808	7,400	6,290	7,509	6,560	7,450	7,680	232	171	71
Opium	36,630	24,940	24,100	24,490	22,680	30,900	33,660	39,924	34,666	30,418
TOTAL RECEIPTS	2,33,150	2,08,990	1,66,450	1,96,370	2,24,780	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786
DITTO, excluding Opium	1,96,520	1,84,050	1,42,350	1,71,880	2,02,100	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368
CHARGES	1,980	1,400	1,990	2,200	2,160	1,920	2,840	2,956	1,872	3,942
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,94,540	1,82,650	1,40,360	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426
DITTO—Opium	36,630	24,940	24,100	24,490	22,680	30,900	33,660	34,924	34,666	30,418
TOTAL NET RECEIPTS	2,31,170	2,07,590	1,64,460	1,94,170	2,22,620	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844

No. 103.--DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
OUDEH--										
RECEIPTS--										
<i>Spirits--</i>										
English	4,004	4,334	3,703	4,506	5,420	5,326	5,678	6,793	6,796	7,104
Country	10,18,402	9,16,199	5,75,926	8,27,058	11,49,888	12,51,049	18,07,685	17,73,679	18,88,252	20,00,304
TOTAL	10,22,406	9,20,533	5,79,629	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408
Beer	3,634	4,478	3,898	16,377	30,752	24,431	26,020	29,901	25,926	26,916
<i>Drugs other than Opium--</i>										
Ganja	2,24,886	2,08,284	1,78,236	2,24,509	2,70,244	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843
MISCELLANEOUS RECEIPTS	693	1,237	595	622	644	695	815	372	866	1,012
Opium	1,26,484	1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844
TOTAL RECEIPTS	13,78,103	12,45,808	8,57,304	11,73,495	15,64,454	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023
DITTO, excluding Opium	12,51,619	11,34,532	7,62,358	10,73,072	14,56,898	15,78,550	17,50,078	21,49,014	23,38,820	26,17,179
CHARGES	33,406	22,534	22,544	22,708	21,322	20,657	20,512	20,772	19,016	23,120
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium										
DITTO--Opium	1,26,484	1,11,276	94,946	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844
TOTAL NET RECEIPTS	13,44,697	12,23,274	8,34,760	11,50,787	15,43,132	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903
LUCKNOW--										
RECEIPTS--										
<i>Spirits--</i>										
English	2,163	2,320	2,224	2,736	2,972	3,360	3,424	3,664	3,520	3,776
Country	1,93,399	2,20,411	1,52,958	2,30,784	2,40,796	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525
TOTAL	1,95,562	2,22,731	1,55,182	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301
Beer	3,634	4,478	3,898	16,377	30,752	24,430	26,020	29,901	25,926	26,916
<i>Drugs*--</i>										
Ganja	35,000	39,600	40,071	48,036	53,176	83,664	33,640	1,07,328	1,03,815	1,82,400
MISCELLANEOUS RECEIPTS	17	21	7	11	52	102	87	83	91	57
Opium	44,834	39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476
TOTAL RECEIPTS	2,79,047	3,05,944	2,32,239	3,30,337	3,66,902	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150
DITTO, excluding Opium	2,34,213	2,66,830	1,99,158	2,97,944	3,32,748	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674
CHARGES *	8,184	1,600	2,343	2,314	3,548	2,810	4,510	3,926	3,956	4,541
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium										
DITTO--Opium	44,834	39,114	33,081	32,393	34,154	34,132	35,938	36,941	37,876	37,476
TOTAL NET RECEIPTS	2,70,863	3,04,344	229,896	3,27,523	3,33,354	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609

* Includes district receipts

1 OUDH, in each year * from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										OUDH— RECEIPTS— <i>Spirits—</i> English Country
8,746 21,20,503	7,473 16,69,703	7,077 18,20,385	7,049 16,11,271	8,018 14,20,274	70,509 14,20,089	10,095 19,89,955	7,829 22,97,085	8,004 27,02,953	13,910 28,22,010	
21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598	20,00,050	23,04,914	27,10,957	28,35,920	TOTAL
29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	5,735	..	Beer
6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,185	4,79,245	5,37,647	6,01,807	5,87,393	<i>Drugs other than Opium—</i> <i>Ganja</i>
1,094	1,220	1,677	1,602	939	747	680	1,242	1,926	2,127	MISCELLANEOUS RECEIPTS
1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	<i>Opium</i>
28,95,816	24,62,962	25,92,255	22,37,632	21,36,827	21,75,212	26,94,553	30,65,675	35,28,475	36,35,740	TOTAL RECEIPTS
27,64,768	23,30,176	24,56,546	21,09,098	20,00,859	20,24,939	25,17,851	28,81,358	33,20,425	34,25,940	DITTO, excluding Opium
23,556	22,147	24,580	40,230	49,317	70,187	67,533	70,397	76,387	82,717	CHARGES
27,41,212 1,31,048	23,08,029 1,32,786	24,31,966 1,35,709	20,68,868 1,28,534	19,51,542 1,35,968	19,54,752 1,50,273	24,50,318 1,76,702	23,10,961 1,84,317	32,44,088 2,08,050	33,43,223 2,09,800	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium DITTO—Opium
28,72,260	24,40,815	25,67,675	21,97,402	20,87,510	21,05,025	26,27,020	29,95,278	34,52,088	35,53,023	TOTAL NET RECEIPTS
										LUCKNOW— RECEIPTS— <i>Spirits—</i> English Country
4,706 3,90,404	4,650 3,84,224	4,599 3,97,857	4,647 3,73,838	5,171 3,33,882	4,435 3,37,706	4,983 4,23,689	5,087 4,75,630	5,811 5,41,988	11,489 4,99,113	
3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	TOTAL
29,509	32,243	29,800	26,118	42,476	26,459	37,876	37,555	5,735	..	Beer
91,570	1,89,220	1,95,982	1,43,357	781	1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	<i>Drugs—</i> <i>Ganja</i>
38	46	351	425	116	51	58	120	63	112	MISCELLANEOUS RECEIPTS
45,532	46,819	46,156	47,081	43,525	45,837	58,725	59,843	69,510	58,049	<i>Opium</i>
5,61,759	6,57,202	6,74,745	5,95,466	5,71,451	5,72,949	6,70,094	7,21,805	8,23,364	7,12,308	TOTAL RECEIPTS
5,16,227	6,10,383	6,28,589	5,48,385	5,24,926	5,27,112	6,11,369	6,61,962	7,53,854	6,54,259	DITTO, excluding Opium
4,319	4,639	4,484	4,818	9,197	16,925	15,839	15,958	17,058	17,434	CHARGES
5,11,908 45,532	6,05,744 46,819	6,24,125 46,156	5,43,587 47,081	5,15,729 46,525	5,10,187 45,837	5,95,530 58,725	6,46,004 59,843	7,36,796 69,510	6,36,825 58,049	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium DITTO—Opium
5,57,440	6,52,563	6,70,281	5,90,648	5,62,254	5,56,024	6,54,255	7,05,847	8,06,306	6,94,874	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September, but from 1904-05 the year corresponds with the official year

No. 104.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
PUNJAB—										
RECEIPTS—										
Spirits—										
English	60,650	69,400	68,080	71,590	81,630	93,451	91,982	78,112	88,952	98,928
Rum	1,67,530	1,67,670	1,67,780	1,74,250	14,87,680	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914
Country	11,18,940	11,85,390	11,76,660	12,82,020						
TOTAL	13,46,520	14,22,460	14,12,520	15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842
Beer	6,380	8,360	6,660	4,310	1,84,190	1,14,193	1,01,114	1,21,572	1,29,674	1,28,611
Drugs other than Opium—										
Bhang and Charas*	1,81,740	1,81,310	2,11,730	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646
MISCELLANEOUS RECEIPTS	..	..	2,040	1,750	2,920	1,465	896	800	571	1,123
Opium	5,19,290	5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182
TOTAL RECEIPTS	20,53,930	21,38,765	21,92,570	23,46,900	25,98,170	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404
DITTO, excluding Opium	15,34,640	16,12,130	16,32,950	17,74,200	20,38,240	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222
CHARGES	55,940	49,550	58,110	63,410	71,260	59,516	58,498	63,008	69,307	58,248
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	14,78,700	15,62,580	15,74,840	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974
DITTO—Opium	5,19,290	5,26,635	5,59,620	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182
TOTAL NET RECEIPTS	19,97,990	20,89,215	21,34,460	22,83,490	25,26,910	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156
LAHORE—										
RECEIPTS—										
Spirits—										
English	8,920	11,000	9,070	9,000	9,710	9,262	10,401	11,674	13,619	14,197
Rum	7,780	6,810	26,830	25,340	1,39,100	1,91,521	2,07,322	1,31,725	48,534	42,850
Country	85,960	91,050	89,190	97,710						
TOTAL	1,02,660	1,08,860	1,25,090	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047
Beer	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—										
Bhang and Charas*	8,400	7,900	7,090	9,180	6,600	8,016	9,736	9,736	9,796	10,016
Opium	14,300	24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060
TOTAL RECEIPTS	1,25,360	1,40,850	1,52,794	1,66,984	1,82,070	2,35,917	2,61,079	1,83,115	1,00,412	97,123
DITTO, excluding Opium	1,11,060	1,16,760	1,32,180	1,41,230	1,55,410	2,08,799	2,27,459	1,53,155	71,949	67,063
CHARGES	2,830	3,090	4,800	3,300	3,710	4,878	5,301	5,224	3,748	27,439
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,08,230	1,13,670	1,27,380	1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574
DITTO—Opium	14,300	24,090	20,614	25,754	26,660	27,118	33,620	29,960	28,463	30,060
TOTAL NET RECEIPTS	1,22,530	1,37,760	1,47,994	1,63,684	1,78,360	2,31,039	2,55,778	1,77,891	96,664	69,634

* Ganja is not sold or used in the Punjab

in the PUNJAB, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
1,01,376	1,28,854	1,58,513	1,83,674	2,13,445	1,61,569	1,86,175	1,92,095	2,01,332	2,07,510	PUNJAB— —RECEIPTS— <i>Spirits—</i> English
19,74,305	22,34,842	24,32,333	25,76,578	28,10,309	24,65,106	35,05,283	40,73,506	41,65,334	44,11,492	{ Rum Country
20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	TOTAL
1,28,863	1,34,895	1,34,892	1,26,373	2,26,365	2,11,380	2,11,812	2,87,950	2,37,486	2,50,476	Beer
3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598	6,69,797	7,02,271	7,44,121	7,50,994	Drugs other than Opium— Bhang and Charas
388	640	740	650	757	12,390	3,681	1,479	1,378	2,263	MISCELLANEOUS RECEIPTS
6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	Opium
31,50,820	35,64,693	39,89,988	42,18,285	47,59,899	43,23,235	57,00,792	63,61,600	65,73,203	69,08,669	TOTAL RECEIPTS
25,46,492	29,17,624	32,60,871	34,41,415	38,67,942	34,64,043	46,36,748	52,57,301	53,49,651	56,22,735	DITTO, excluding Opium
66,144	77,667	73,438	71,021	79,584	83,988	1,67,982	1,76,586	2,13,475	2,03,410	CHARGES
24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	33,80,055	44,68,766	50,80,715	51,36,176	54,19,325	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	DITTO—Opium
30,84,676	34,87,026	39,16,550	41,47,264	46,80,315	42,39,247	55,32,810	61,85,014	63,59,728	67,05,259	TOTAL NET RECEIPTS
14,791	15,168	26,795	33,773	29,511	31,169	43,179	42,115	49,760	39,279	LAHORE— —RECEIPTS— <i>Spirits—</i> English
45,324	48,724	60,113	70,636	63,268	37,544	56,047	80,638	1,05,391	87,552	{ Rum Country
60,115	63,892	86,908	1,04,409	92,779	68,713	99,226	1,22,753	1,55,151	1,26,831	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
10,668	10,988	11,341	30,622	14,669	16,169	10,646	18,721	24,683	19,973	Drugs other than Opium— Bhang and Charas
31,303	42,091	43,638	49,027	43,856	62,482	67,016	77,827	98,909	1,09,745	Opium
1,02,086	1,16,971	1,42,387	1,84,058	1,51,304	1,47,364	1,76,888	2,19,301	2,78,743	2,56,549	TOTAL RECEIPTS
70,783	74,880	98,749	1,35,031	1,07,448	84,882	1,09,872	1,41,474	1,79,834	1,46,804	DITTO, excluding Opium
4,770	6,435	3,932	4,250	3,805	773	8,968	8,644	12,386	8,315	CHARGES
66,013	68,445	94,817	1,30,781	1,03,643	84,109	1,00,904	1,32,830	1,67,448	1,38,489	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
31,303	42,091	43,638	49,027	43,856	62,482	67,016	77,827	98,909	1,09,745	DITTO—Opium
97,316	1,10,536	1,38,455	1,79,808	1,47,499	1,46,591	1,67,920	210,657	2,66,357	2,48,234	TOTAL NET RECEIPTS

No. 105.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in DELHI*, in the official year 1913-14

	1913-14.
DELHI—	
RECEIPTS—	
<i>Spirits—</i>	
English	23,323
Country	1,42,939
	TOTAL .
	1,66,262
<i>Beer . . . . .</i>	....
<i>Drugs other than Opium—</i>	
<i>Ganja, Bhang, and Charas</i>	40,410
MISCELLANEOUS RECEIPTS	74
<i>Opium</i>	63,822
TOTAL RECEIPTS	2,70,568
Ditto, excluding Opium	2,06,746
CHARGES	6,242
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,00,504
DITTO—Opium	63,822
TOTAL NET RECEIPTS	2,64,326

* Constituted a separate province out of the Punjab in 1912

No. 106.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1913-14

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14
NORTH-WEST FRONTIER PROVINCE—													
RECEIPTS—													
Spirits—													
English . . .	13,701	23,433	25,632	24,992	25,960	25,839	33,386	35,080	41,855	25,713	33,293	44,716	36,995
Rum . . .	92,232	90,678	84,286	83,573	81,972	81,511	81,373	90,537	88,085	81,112	1,07,180	1,03,952	1,01,163
Country . . .													
TOTAL . . .	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825	1,40,473	1,48,668	1,33,158
Beer . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—													
Bhang and Charas	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299	69,792	76,666	1,36,445	77,945
MISCELLANEOUS RECEIPTS	105	89	33	10	44	108	33	115	224	148	20	43	66
Opium . . .	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944
TOTAL RECEIPTS . . .	1,79,898	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582	2,78,194	3,15,847	4,04,055	3,50,113
DITTO, excluding Opium	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963	1,76,765	2,17,159	2,85,156	2,16,169
CHARGES . . .	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	12,514	14,793	13,850	17,098
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	2,71,306	1,99,071
DITTO—Opium . . .	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944
TOTAL NET RECEIPTS	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246	2,65,680	3,01,054	3,90,205	3,33,015
PESHAWAR—													
RECEIPTS—													
Spirits—													
English . . .	2,700	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000	3,700	4,550	6,800	6,000
Rum . . .	12,632	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900	16,790	17,375	23,225	21,929
Country . . .													
TOTAL . . .	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	20,490	21,925	30,025	27,929
Beer . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Drugs other than Opium—													
Bhang and Charas	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208	14,296	14,477	23,972	28,284
Opium . . .	7,817	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336	19,251	34,960	41,401
TOTAL RECEIPTS . . .	32,757	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,815	51,122	55,653	88,957	97,614
DITTO, excluding Opium	24,940	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108	34,786	36,402	53,997	56,213
CHARGES . . .	489	987	487	470	665	1,087	50	100	92	83	76	302	288
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016	34,703	36,326	53,695	55,925
DITTO—Opium . . .	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	16,336	19,251	34,960	41,401
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723	51,039	55,577	88,655	97,326

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Punjab, which constitute the new province.

No. 107.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
BOMBAY PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,73,260	1,74,520	1,73,200	1,83,770	1,91,540	2,00,520	2,11,139	2,21,188	2,64,941	2,62,004
Country	93,00,300	98,21,220	92,37,070	91,30,250	96,53,480	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872
TOTAL	94,73,560	99,95,740	94,10,270	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,786	1,05,63,850
<i>Beer</i>	46,110	44,500	41,700	34,750	43,920	42,940	28,298	45,188	38,674	34,493
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	3,61,910	3,88,320	4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166
<i>Others</i>	..	..	..	..	..	..	..	..	..	..
TOTAL	3,61,910	3,88,320	4,30,470	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166
<i>Miscellaneous Receipts</i>	..	..	..	..	..	..	..	..	..	67,884
<i>Opium</i>	11,27,730	12,93,410	11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971
TOTAL RECEIPTS	1,10,09,310	1,17,21,970	1,09,96,500	1,09,49,820	1,14,40,270	1,06,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364
DITTO, excluding Opium	98,81,580	1,04,28,560	98,82,440	98,07,990	1,03,25,450	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393
CHARGES	3,45,200	3,56,260	3,63,970	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	95,36,380	1,00,72,300	95,18,470	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865
DITTO—Opium	11,27,730	12,93,410	11,14,060	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971
TOTAL NET RECEIPTS	1,06,64,110	1,13,65,710	1,06,32,530	1,05,96,730	1,10,93,460	1,03,02,081	98,03,552	1,01,83,987	1,04,98,130	1,16,00,836
BOMBAY, TOWN AND ISLAND—										
RECEIPTS—										
<i>Spirits—</i>										
English	69,550	73,530	73,050	74,370	82,110	92,950	98,465	98,801	1,29,348	1,19,644
Country	7,08,230	7,72,210	6,93,060	6,42,010	8,47,390	8,08,550	7,77,767	9,57,004	9,75,022	9,91,242
TOTAL	7,77,780	8,45,740	7,66,110	7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	48,250	48,180	59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088
<i>Others</i>	..	..	..	..	..	..	..	..	..	..
TOTAL	48,250	48,180	59,610	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088
<i>Opium</i>	6,570	5,890	7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908
TOTAL RECEIPTS	8,32,600	8,99,810	8,33,050	7,99,020	10,09,620	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882
DITTO, excluding Opium	8,26,030	8,93,920	8,25,720	7,93,790	10,05,870	8,81,370	9,59,438	11,49,829	12,08,105	11,97,974
CHARGES	57,510	55,640	59,710	61,490	59,890	67,560	85,221	64,517	60,799	63,365
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,68,520	8,38,280	7,66,010	7,32,300	9,45,930	9,13,810	8,74,217	10,95,312	11,47,306	11,34,609
DITTO—Opium	6,570	5,890	7,330	5,230	3,750	3,770	3,861	3,825	3,886	3,908
TOTAL NET RECEIPTS	7,75,090	8,44,170	7,73,340	7,37,530	9,49,730	9,17,580	8,78,078	10,99,137	11,51,192	11,38,517

in the BOMBAY PRESIDENCY, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										BOMBAY PRESIDENCY—
										RECEIPTS—
										<i>Spirits—</i>
3,47,513	2,89,784	3,43,141	2,25,097	3,13,513	3,18,165	3,03,029	3,54,631	4,00,212	3,38,493	English
1,16,03,000	1,19,89,814	1,26,30,196	1,40,86,674	1,41,03,711	1,46,77,845	1,58,96,746	1,73,61,748	1,79,67,941	1,86,26,651	Country
1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010	1,61,09,775	1,77,16,379	1,83,58,153	1,89,65,144	TOTAL*
31,027	22,114	13,363	15,190	52,447	47,585	55,637	60,833	56,986	59,632	Beer
										<i>Drugs other than Opium—</i>
8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	<i>Ganja</i>
..	..	..	..	..	..	..	..	..	..	<i>Others</i>
8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	TOTAL
71,910	79,751	73,032	79,490	1,10,995	1,41,354	97,856	91,041	84,217	34,128	Miscellaneous Receipts †
10,91,239	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	Opium
1,39,66,632	42,67,667	1,48,36,037	1,63,86,607	1,68,50,079	1,75,36,814	1,89,67,767	2,02,94,346	2,12,52,728	2,22,89,476	TOTAL RECEIPTS
1,23,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027	1,62,86,454	1,76,05,030	1,90,97,375	1,97,25,481	2,04,80,327	DITTO, excluding Opium
4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,73,621	11,86,745	12,94,750	14,08,957	15,40,633	CHARGES
1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,833	1,64,18,285	1,73,02,625	1,83,16,524	1,89,39,694	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
10,91,239	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	DITTO—Opium
1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	1,55,30,756	1,63,63,193	1,77,81,022	1,89,99,596	1,93,43,771	2,07,48,843	TOTAL NET RECEIPTS
										BOMBAY, TOWN AND ISLAND—
										RECEIPTS—
										<i>Spirits—</i>
1,63,327	1,33,470	1,38,218	1,14,545	1,30,824	1,30,577	1,39,859	1,42,818	1,41,648	1,53,649	English
14,87,616	10,85,151	11,03,876	12,16,606	10,89,276	11,02,413	37,69,952‡	37,80,067	41,12,809	40,84,744	Country
16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990	38,99,811	39,22,835	42,54,457	42,38,393	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	<i>Ganja</i>
..	..	..	..	..	..	..	..	..	..	<i>Others</i>
2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	TOTAL
28,087	38,460	43,487	47,523	56,650	51,864	1,68,166	1,21,088	29,386	36,577	Opium
19,17,619	15,56,262	13,91,622	15,46,454	14,82,774	15,35,814	44,12,410	42,18,278	44,72,078	46,15,123	TOTAL RECEIPTS
18,89,532	15,17,802	13,48,135	14,98,931	14,26,124	14,83,950	42,44,244	40,97,190	44,42,692	45,78,546	DITTO, excluding Opium
82,266	81,417	76,327	97,580	1,41,303	1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	CHARGES
18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
28,087	38,460	43,487	47,523	56,650	51,864	1,68,166	1,21,088	29,386	36,577	DITTO—Opium
18,35,353	14,74,845	13,15,295	14,48,874	13,41,471	13,78,327	42,37,036	40,22,302	43,05,827	44,44,569	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'

‡ Includes Rs 27,88,205 on account of duty on country spirits from the Uran Distilleries, Kolaba district paid into the Bank of Bombay

EXCISE

No. 108.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
CENTRAL PROVINCES AND BERAR—										
RECEIPTS—										
<i>Spirits—</i>										
English	7,570	8,980	7,670	7,410	6,866	8,873	9,591	8,299	10,844	14,724
Country	17,28,690	15,08,570	13,44,270	10,51,970	12,12,020	12,20,200	10,66,420	12,29,617	14,54,163	32,34,819
TOTAL	17,36,260	15,17,550	13,51,940	10,59,380	12,18,886	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543
<i>Beer</i>	..	..	..	..	5,804	13,585	12,133	11,961	9,244	7,761
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	2,65,360	2,45,000	1,89,720	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222
MISCELLANEOUS RECEIPTS	26,320	25,420	19,760	19,550	21,020	22,396	19,053	23,742	22,274	4,580
<i>Opium</i>	7,47,700	6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533
TOTAL RECEIPTS	27,75,640	24,63,760	21,11,260	17,43,030	19,46,510	19,87,781	17,88,466	19,51,197	22,55,822	45,54,629
DITTO, excluding Opium	20,27,940	17,87,970	15,61,420	12,44,090	14,25,350	14,50,673	12,77,499	14,53,036	16,91,940	35,32,096
CHARGES	54,630	54,640	55,560	50,390	48,330	52,905	47,421	51,328	57,805	73,337
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	19,73,310	17,33,330	15,05,860	11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,53,259
DITTO—Opium	7,47,700	6,75,790	5,49,840	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533
TOTAL NET RECEIPTS	27,21,010	24,09,120	20,55,700	16,92,640	18,98,180	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792
NAGPUR—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,390	1,860	1,960	2,120	2,120	2,119	2,103	2,550	2,306	2,008
Country	96,630	1,02,130	1,02,130	1,28,060	1,39,900	1,46,653	1,43,781	1,57,383	1,72,309	2,20,359
TOTAL	98,020	1,03,990	1,04,090	1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	12,650	10,970	15,860	12,520	14,930	14,769	12,994	13,050	12,662	16,150
MISCELLANEOUS RECEIPTS	1,680	2,260	590	10	10	28	26	60	5	12
<i>Opium</i>	16,420	34,110	33,200	33,830	28,830	30,713	31,838	30,534	30,403	32,714
TOTAL RECEIPTS	1,23,770	1,51,330	1,53,740	1,76,540	1,85,590	1,94,222	1,90,792	2,03,577	2,17,685	2,71,243
DITTO, excluding Opium	1,12,350	1,17,220	1,20,540	1,42,710	1,56,960	1,63,569	1,58,904	1,73,043	1,87,282	2,38,529
CHARGES	500	720	600	320	250	273	262	389	312	403
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,11,850	1,16,500	1,19,940	1,42,390	1,56,710	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126
DITTO—Opium	16,420	34,110	33,200	33,830	28,830	30,713	31,838	30,534	30,403	32,714
TOTAL NET RECEIPTS	1,28,270	1,50,610	1,53,140	1,76,220	1,85,540	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840

* Figures for Berar are included with effect from 1903-04

EXCISE

in the CENTRAL PROVINCES AND BERAR, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										CENTRAL PROVINCES AND BERAR—*
										RECEIPTS—
										Spirits—
12,359	23,681	19,049	9,377	12,223	12,005	13,941	18,338	13,717	16,119	English
41,15,299	54,68,009	64,53,319	55,18,952	47,48,679	49,00,727	55,08,723	67,74,690	78,93,129	86,51,096	Country
41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	49,12,732	55,22,664	67,93,028	79,06,846	86,67,215	TOTAL
8,009	6,669	7,460	7,188	9,190	9,039	5,853	1,398	1,014	3,954	Beer
										Drugs other than Opium
3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,96,979	5,28,372	6,30,596	7,39,642	8,09,212	Ganja
3,900	5,610	7,686	19,687	18,643	14,064	24,127	20,240	28,963	44,700	MISCELLANEOUS RECEIPTS
11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	19,28,542	20,97,843	Opium
56,22,237	71,79,441	83,24,793	72,99,024	66,15,662	68,87,468	75,77,661	91,12,337	1,06,05,007	1,16,22,924	TOTAL RECEIPTS
44,65,867	59,03,189	69,37,135	59,84,344	52,37,849	54,32,809	60,81,016	74,45,262	86,76,465	95,25,081	DITTO, excluding Opium
93,329	1,64,240	2,51,840	2,82,628	3,21,544	3,34,247	2,92,412	3,11,566	3,24,979	3,48,658	CHARGES
43,72,538	57,38,943	66,85,295	57,01,716	49,16,305	50,98,562	57,38,604	71,33,696	83,51,486	91,76,423	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	19,28,542	20,97,843	DITTO—Opium
55,28,908	70,15,195	80,72,953	70,16,396	62,94,118	65,53,221	72,85,249	88,00,771	1,02,80,028	1,12,74,266	TOTAL NET RECEIPTS
										NAGPUR—
										RECEIPTS—
										Spirits—
1,763	1,969	2,124	1,335	2,338	2,251	3,423	5,566	1,441	3,668	English
2,29,151	2,39,805	5,17,357	5,03,144	4,61,170	5,25,070	5,66,178	6,39,550	7,11,029	6,94,830	Country
2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
15,385	20,334	23,504	27,524	24,964	31,408	36,723	33,596	41,478	39,547	Drugs other than Opium— Ganja
38	138	222	370	536	1,665	2,191	1,399	2,953	2,641	MISCELLANEOUS RECEIPTS
36,927	35,978	40,200	41,465	41,694	42,755	36,942	40,567	49,058	50,153	Opium
2,33,264	2,98,224	5,33,407	5,73,833	5,30,702	6,03,149	6,45,457	7,20,678	8,05,964	7,90,844	TOTAL RECEIPTS
2,46,337	2,62,246	5,43,207	5,32,373	4,89,008	5,60,394	6,08,515	6,80,111	7,56,906	7,40,686	DITTO, excluding Opium
476	363	505	668	816	804	1,035	1,036	793	832	CHARGES
2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	5,59,590	6,07,480	6,79,075	7,56,103	7,39,854	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
36,927	35,978	40,200	41,465	41,694	42,755	36,942	40,567	49,058	50,153	DITTO—Opium
2,82,788	2,97,861	5,82,902	5,73,170	5,29,886	6,02,345	6,44,422	7,19,642	8,05,166	7,90,012	TOTAL NET RECEIPTS

*

* Figures for Berar are included with effect from 1903-04

EXCISE

No. 109.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
MADRAS PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,80,050	2,93,970	3,24,900	3,37,640	2,61,920	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632
Country	1,24,81,990	1,31,11,840	1,35,80,690	1,33,12,970	1,24,04,640	1,20,51,260	1,21,90,800	1,23,20,196	1,40,78,739	1,60,53,339
TOTAL	1,27,62,040	1,34,05,810	1,39,05,590	1,36,50,610	1,26,66,560	1,23,04,630	1,24,66,040	1,31,76,707	1,43,79,637	1,63,61,971
<i>Beer</i>	51,970	64,820	64,290	62,110	67,620	37,560	58,620	48,730	86,026	1,13,216
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	54,650	61,500	71,620	68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184
MISCELLANEOUS RECEIPTS	45,350	57,530	68,060	66,450	69,730	60,250	71,030	64,225	64,242	71,699
<i>Opium</i>	3,46,170	3,44,060	3,63,550	3,66,940	3,84,520	3,96,150	4,25,900	3,76,837	3,59,748	4,02,868
<i>Pass fees in account current with Bombay</i>	4,11,350	4,51,650	4,22,500	4,04,320	3,69,240	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331
<i>Gain on sale proceeds of Bengal Opium</i>	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	7,57,520	7,95,710	7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139
TOTAL RECEIPTS	1,36,71,530	1,43,85,370	1,48,95,610	1,46,19,750	1,36,78,090	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781
DITTO, excluding Opium	1,29,14,010	1,35,89,660	1,41,09,560	1,38,48,490	1,29,24,330	1,25,81,477	1,28,05,434	1,35,47,495	1,43,30,311	1,63,61,642
CHARGES	6,15,870	7,00,180	7,07,070	9,89,320	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,22,98,140	1,23,89,480	1,34,02,490	1,28,53,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,33,56,216	1,58,64,662
DITTO—Opium	7,57,520	7,95,710	7,86,050	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139
TOTAL NET RECEIPTS	1,30,55,660	1,36,85,190	1,41,88,540	1,36,29,930	1,26,85,950	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801
CITY OF MADRAS—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,48,860	1,64,010	1,92,350	1,88,500	1,45,220	1,44,870	1,36,240	1,68,322	1,52,923	1,66,791
Country	10,07,560	10,78,260	11,20,880	8,76,580	7,77,840	9,76,960	9,61,350	9,93,119	10,96,439	13,10,052
TOTAL	11,56,420	12,42,270	13,13,730	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843
<i>Beer</i>	230	10	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	9,030	9,450	11,180	8,830	5,280	4,330	13,800	26,320	31,633	26,687
MISCELLANEOUS RECEIPTS	10,860	10,670	12,610	10,960	13,470	7,640	5,100	6,403	3,937	2,439
<i>Opium including Miscellaneous items</i>	9,060	14,710	20,000	11,140	21,210	12,530	23,000	12,273	9,983	9,877
<i>Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay</i>	50,050	59,500	46,900	53,200	54,600	63,700	49,700	93,039	1,14,110	1,10,120
<i>Gain on sale proceeds of Bengal Opium</i>	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	59,110	74,210	66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997
TOTAL RECEIPTS	12,35,650	13,36,610	14,04,420	11,49,210	10,17,620	12,10,030	11,89,190	12,99,476	14,09,025	16,25,966
DITTO, excluding Opium	11,76,540	12,62,400	13,37,520	10,84,870	9,41,810	11,33,300	11,16,490	11,94,164	12,84,932	15,05,969
CHARGES	41,430	41,790	39,820	39,790	42,110	38,750	38,440	26,078	27,503	25,116
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	11,35,110	12,20,610	12,97,700	10,45,080	8,99,700	10,95,050	10,78,050	11,68,036	12,57,429	14,80,853
DITTO—Opium	59,110	74,210	66,900	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997
TOTAL NET RECEIPTS	11,94,220	12,94,820	13,64,600	11,09,420	9,75,510	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850

in the MADRAS PRESIDENCY, in each official year from 1894-95 to 1913-14

1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	
										MADRAS PRESIDENCY—
										RECEIPTS—
3,45,935	3,63,706	3,51,322	4,98,153	5,02,957	6,06,386	5,34,849	6,19,944	5,66,684	6,85,085	Spirits—
1,69,94,078	1,72,31,438	1,96,07,945	2,08,11,246	2,31,28,668	2,42,09,078	2,49,83,020	2,69,95,017	2,98,24,865	3,26,23,959	English
										Country
1,73,40,013	1,75,95,144	1,99,59,267	2,13,09,399	2,36,31,625	2,48,15,464	2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	TOTAL*
97,705	1,50,387	1,31,361	2,39,402	1,79,744	1,84,824	2,11,968	2,14,709	2,29,489	2,13,624	Beer
3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826	5,50,373	6,27,454	7,31,224	8,65,564	Drugs other than Opium
										Ganja
72,786	77,377	80,316	79,054	79,780	96,833	1,02,750	1,19,555	1,13,017	1,60,039	MISCELLANEOUS RECEIPTS
4,21,814	4,08,245	4,52,886	5,06,526	4,34,684	4,67,849	4,22,214	4,85,406	5,22,958	5,86,787	Opium†
4,36,572	4,39,889	4,61,111	4,46,465	16,315	..	..	..	..	..	Pass fees in account current with Bombay‡
..	..	..	..	5,65,953	7,99,505	9,68,469	10,02,089	11,98,595	13,76,017	Gain on sale proceeds of Bengal Opium‡
8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	Total Opium Receipts
1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	2,54,40,863	2,69,35,301	2,77,73,643	3,00,64,174	3,31,86,832	3,65,11,075	TOTAL RECEIPTS
1,78,99,743	1,82,65,607	1,96,46,149	2,21,18,111	2,44,23,411	2,56,67,947	2,63,82,960	2,85,76,674	3,14,65,279	3,45,48,271	DITTO, excluding Opium
9,99,828	10,20,010	10,08,771	10,40,324	18,47,585	18,50,631	18,00,741	18,46,274	18,60,399	18,61,264	CHARGES§
1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,33,17,316	2,45,82,219	2,67,30,405	2,96,04,880	3,26,87,007	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	DITTO—Opium
1,77,58,801	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278	2,50,84,670	2,59,72,902	2,82,17,900	3,13,26,433	3,46,49,811	TOTAL NET RECEIPTS
										CITY OF MADRAS—
										RECEIPTS—
1,91,350	2,24,134	2,04,451	3,24,177	3,52,284	4,41,319	4,06,966	4,79,814	3,86,346	4,01,281	Spirits—
13,31,054	12,59,479	12,25,096	12,82,291	11,49,112	11,79,015	13,65,369	14,93,990	16,50,384	18,45,431	English
										Country
15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,334	17,72,335	19,73,804	20,36,730	22,46,712	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
31,620	35,410	37,673	34,440	39,957	57,967	55,865	58,976	64,455	69,990	Drugs other than Opium—
										Ganja
3,127	4,277	4,662	4,999	1,901	1,852	2,306	3,354	3,068	3,988	MISCELLANEOUS RECEIPTS
11,043	22,615	23,982	23,214	29,910	33,009	19,220	46,377	44,525	34,475	Opium, including Miscellaneous items
1,20,597	1,30,392	1,38,297	1,21,563	..	..	..	..	..	..	Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay‡
..	..	..	..	21,426	42,774	44,863	35,670	39,951	46,253	Gain on sale proceeds of Bengal Opium‡
1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	82,047	84,476	80,728	Total Opium Receipts
16,38,791	16,76,307	16,34,151	17,90,684	15,94,590	17,55,936	18,94,589	21,18,181	21,88,729	24,01,418	TOTAL RECEIPTS
15,57,151	15,23,300	14,71,882	16,45,907	15,43,254	16,80,153	18,30,506	20,36,134	21,04,253	23,20,690	DITTO, excluding Opium
24,902	26,764	28,805	29,319	134	22,640	23,029	26,352	23,799	26,431	CHARGES
15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513	18,07,477	20,09,782	20,30,454	22,94,259	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783	64,083	82,047	84,476	80,728	DITTO—Opium
16,63,889	16,49,543	16,05,346	17,61,365	15,94,456	17,33,296	18,71,560	20,91,829	21,64,930	23,74,987	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

† Includes Opium Miscellaneous receipts until 1902-03

‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal

§ From 1895-96 the figures include some small charges under Opium

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1894-95 to 1913-14

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1891
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1894-95	India, General	(a)	(a)	5,06,133	56,681	5,68,564	a. p. — 9-87
	Burma	1,542	40(b)	19,73,570	17,59,890	37,35,050	7 10-29
	Assam	287	1,088	4,63,600	22,32,090	26,96,240	7 10-52
	Bengal	23,809	5,182	76,56,440	48,98,930	1,25,67,840	2 9-82
	United Provinces of Agra and Oudh	10,974	4,746	40,72,224	15,62,525	56,36,653	1 11-1
	Punjab	1,620	3,454	13,52,900	7,01,030	20,53,930	1 6-9
	Bombay Presidency	4,222	2,388	95,19,670	14,89,640	1,10,09,310	9 4-1
	Central Provinces	7,239	1,874	17,36,260	10,13,060	27,75,640	4 1-42
	Madras Presidency	30,828	1,355	1,28,14,010	8,12,170	1,36,71,530	6 1-67
	TOTAL	80,521	20,127	4,00,94,807	1,45,26,016	5,47,14,757	3 9-94
1895-96	India, General	(a)	(a)	5,15,685	60,629	5,82,194	— 9-96
	Burma	2,313	42(b)	20,18,920	18,19,880	38,44,660	8 1-06
	Assam	283	1,108	5,26,030	22,52,540	27,79,180	8 1-43
	Bengal	26,870	5,124	81,31,020	52,32,830	1,33,77,690	3 —
	United Provinces of Agra and Oudh	10,888	4,740	37,75,037	14,65,510	52,43,019	1 9-46
	Punjab	1,615	3,446	14,30,820	7,07,945	21,38,765	1 7-68
	Bombay Presidency	4,223	2,385	1,00,40,240	16,81,730	1,17,21,970	9 11-35
	Central Provinces	7,149	2,770	15,17,550	9,20,790	24,63,760	3 7-86
	Madras Presidency	30,467	1,308	1,34,70,630	8,57,210	1,43,85,370	6 5-52
	TOTAL	83,808	20,923	4,14,25,932	1,49,99,064	5,65,36,608	3 11-46
1896-97	India, General	(a)	(a)	5,02,860	65,437	5,74,177	— 9-82
	Burma	1,537	54(b)	20,67,960	21,27,030	42,20,970	8 10-56
	Assam	294	1,080	5,79,160	22,03,210	27,83,220	8 1-57
	Bengal	28,350	4,744	82,48,940	51,43,770	1,34,10,570	3 0-09
	United Provinces of Agra and Oudh	10,765	4,699	29,02,724	13,33,759	42,37,872	1 5-34
	Punjab	1,633	3,020	14,19,180	7,71,350	21,92,570	1 8-17
	Bombay Presidency	4,233	2,370	94,51,970	15,44,530	1,09,96,500	9 3-96
	Central Provinces	7,273	2,433	13,51,940	7,39,560	21,11,260	3 1-59
	Madras Presidency	29,300	1,462	1,39,69,880	8,57,670	1,48,95,610	6 8-27
	TOTAL	83,385	19,862	4,04,94,614	1,47,86,316	5,54,22,749	3 10-53
1897-98	India, General	(a)	(a)	4,54,519	67,141	5,27,540	— 9-03
	Burma	1,490	56(b)	21,21,150	20,33,910	42,15,790	8 10-43
	Assam	291	1,034	5,74,170	21,93,050	27,67,960	8 1-03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10-3
	United Provinces of Agra and Oudh	10,780	4,721	34,99,543	14,86,265	49,88,598	1 8-42
	Punjab	1,675	2,967	15,32,170	8,12,980	23,46,900	1 9-6
	Bombay Presidency	4,230	2,343	93,50,430	15,99,390	1,09,49,820	9 3-5
	Central Provinces	6,869	2,401	10,59,380	6,64,100	17,43,030	2 7-03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,46,19,750	6 6-78
	TOTAL	81,424	19,643	3,99,77,992	1,47,58,316	5,49,07,438	3 10-1
1898-99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9-65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8-5
	Assam	289	1,037	6,56,970	22,26,330	28,83,860	8 5-1
	Bengal	28,996	4,761	82,00,180	52,11,950	1,34,27,270	3 0-13
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,038	2 1-04
	Punjab	1,541	2,822	17,12,500	8,82,750	25,98,170	1 11-91
	Bombay Presidency	4,224	2,335	98,90,130	15,50,140	1,14,40,270	9 8-48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10-65
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1-71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0-08
1899-1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	— 11-42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6-51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10-1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11-87
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2-52
	Punjab	1,535	2,849	16,95,772	3,97,132	25,94,369	2 0-5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2-29
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 2-64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7-4
	TOTAL	82,117	19,766	4,16,40,026	1,52,41,249	5,75,40,200	3 10-81
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10-27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 2-61
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	8 0-41
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 1-63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4-4
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 0-57
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9-24
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 10-77
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8-3
	TOTAL	83,202	19,928	4,28,07,419	1,62,31,020	5,91,98,376	4 0-14

(a) No information

(b) Opium shops only

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1894-95 to 1913-14—continued

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7-28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4-57
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 9-11
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 2-59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8-08
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11-65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4-25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1-26
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1-93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11-89
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2-16
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9-66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11-62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11-97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4-55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11-25
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1-26
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5-41
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4-51
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7-85
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6-46
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 5-6
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11-61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10-88
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3-4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5-86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3-19
	Punjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2-45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6-43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4-48
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9-24
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4-96
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 0-25
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0-83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7-97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4-38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0-47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5-16
	Punjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 5-81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5-42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0-82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1-46
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10-26
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2-44
1905-06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0-14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4-26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3-07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9-98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4-16
	Punjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9-66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7-08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3-95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6-95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0-05
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8-59
1906-07	India, General	(a)	(a)	10,87,076	93,213	11,91,311	2 0-03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3-06
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	3 4-12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0-87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1-09
	Punjab	1,476	2,280	27,25,238	12,64,010	39,89,988	3 1-66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9-47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9-84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1-53
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,61,146	8 7-31
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11-15

(a) No information

(b) Opium shops only

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1894-95 to 1913-14—continued

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901(c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	a. p.
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	13 7-04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6-79
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4-65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,097	89,34,546	2 11-97
	Punjab	1,138	1,689	28,86,625	13,31,010	42,18,285	3 0-07
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	1 11-46
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	14 1-92
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	10 4-53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7-93
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	6 0-98
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	1 7-76
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	13 4-23
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	3 8-27
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	5 4-35
	United Provinces of Agra and Oudh	8,485	4,875	57,47,273	28,09,834	85,59,885	2 10-46
	Punjab	1,101	1,642	32,50,119	15,09,023	47,59,899	3 8-95
	North-West Frontier Province	59	173	1,25,637	1,60,795	286,547	2 1-88
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	14 6-73
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	8 9-92
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	10 7-84
	TOTAL	73,350	20,005	7,12,35,741	2,42,58,618	9,58,10,224	6 3-3
1909-10	India, General	(a)	(a)	14,73,392	1,21,758	15,96,615	1 8-48
	Burma	1,539	605(b)	40,52,467	35,11,603	76,49,137	13 2-72
	Eastern Bengal and Assam	9,010	1,925	24,24,472	48,64,775	73,06,093	3 9-98
	Bengal	16,605	4,142	1,10,83,248	56,86,342	1,67,93,419	5 3-57
	United Provinces of Agra and Oudh	8,180	4,794	59,05,037	27,68,272	86,80,607	2 10-95
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	3 4-83
	North-West Frontier Province	61	170	1,29,440	1,88,918	3,18,582	2 4-78
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	15 1-85
	Central Provinces and Berar	4,810	2,187	49,21,766	19,51,638	68,87,468	9 2-27
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	11 3-35
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,80,26,271	6 5-04
1910-11	India, General	(a)	(a)	15,95,500	1,88,659	17,87,729	1 9-08
	Burma	1,507	700(b)	38,05,749	33,25,130	72,01,227	10 11-24
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	3 8-42
	Bengal	15,125	4,487	1,18,56,498	60,90,662	1,79,76,523	5 5-53
	United Provinces of Agra and Oudh	8,098	4,730	72,82,802	29,87,131	1,02,76,354	3 5-82
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,792	4 6-08
	North-West Frontier Province	64	170	1,06,825	1,71,221	2,78,194	1 1-98
	Bombay Presidency	5,125	2,580	1,62,55,412	26,14,499	1,89,67,767	15 5-56
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	8 8-55
	Madras Presidency	25,646	1,847	2,57,29,837	19,41,056	2,77,73,643	10 8-79
	TOTAL	71,052	20,014	7,88,02,210	2,62,51,986	10,54,10,777	6 7-1
1911-12	India, General	(a)	(a)	15,92,972	1,90,002	17,88,807	R a. p.
	Burma	1,511	676(b)	41,73,252	30,96,683	72,96,238	0 1 9-09
	Assam	276	666	12,27,749	32,11,208	44,43,910	0 11 0-98
	Bengal	5,217	3,205	79,98,053	53,55,144	1,33,89,707	0 10 7-66
	Bihar and Orissa	10,938	2,402	64,64,933	33,96,391	98,86,544	0 4 8-52
	United Provinces of Agra and Oudh	7,984	4,648	80,19,178	31,25,454	1,11,51,635	0 4 7-03
	Punjab	1,205	1,485	45,53,551	18,06,570	63,61,600	0 3 9-3
	North-West Frontier Province	65	145	1,40,473	1,75,354	3,15,847	0 5 1-15
	Bombay Presidency	5,353	2,586	1,77,77,212	24,26,093	2,02,94,346	0 1 6-38
	Central Provinces and Berar	4,363	2,154	67,94,426	22,97,671	91,12,337	1 0 6-53
	Madras Presidency	25,053	1,744	2,78,29,670	21,14,949	3,00,64,174	0 10 5-72
	TOTAL	61,965	19,711	8,65,71,469	2,71,32,519	11,41,05,145	0 11 7-41
1912-13	India, General	(a)	(a)	13,40,379	1,61,971	15,05,340	0 1 10
	Burma	1,529	675(b)	42,84,777	37,23,106	81,15,929	0 12 4
	Assam	283	657	14,24,346	34,25,852	48,52,029	0 11 7
	Bengal	5,289	2,549	82,78,365	54,46,634	1,37,59,157	0 4 10
	Bihar and Orissa	10,250	2,280	68,36,153	35,20,987	1,04,00,579	0 4 9
	United Provinces of Agra and Oudh	7,917	4,557	90,02,876	36,05,284	1,26,17,033	0 4 3
	Punjab (including Delhi)	1,139	1,416	46,04,152	19,67,673	65,73,203	0 5 4
	North-West Frontier Province	61	145	1,48,668	2,55,344	4,04,055	0 1 11
	Bombay Presidency	5,602	2,452	1,84,15,139	27,53,372	2,12,52,728	1 1 4
	Central Provinces and Berar	4,262	2,159	79,07,860	26,68,184	1,06,05,007	0 12 3
	Madras Presidency	23,544	1,577	3,06,21,038	24,52,777	3,31,86,832	0 12 10
	TOTAL	59,866	18,767	9,28,63,753	2,99,81,184	12,32,72,392	0 8 2

(a) No information

(b) Opium shops only

(c) Figures from 1910-11 are calculated according to the census of 1911

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population in each Province in each year from 1894-95 to 1913-14—concluded

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901(c)
		Liquors	Drugs	Liquors	Drugs	Total including miscellaneous receipts	
							Rs. A. P.
1913-14	India, General	(a)	(a)	13,54,073	1,76,009	15,33,533	0 2 2
	Burma	1,537	779(b)	46,42,433	35,47,696	83,42,129	0 12 5
	Assam	298	648	15,49,113	37,07,267	52,59,283	0 12 6
	Bengal	5,303	2,795	89,32,762	64,17,588	1,53,88,017	0 5 5
	Bihar and Orissa	—	—	71,42,949	40,89,237	1,12,59,880	0 5 2
	United Provinces of Agra and Oudh	7,822	4,548	95,30,033	37,74,041	1,33,14,073	0 4 9
	Punjab	1,165	1,424	48,69,478	20,36,928	69,08,669	0 5 9
	Delhi	30	15	1,66,262	1,04,232	2,70,568	0 10 11
	North-West Frontier Province	56	143	1,38,158	2,11,889	3,50,113	0 1 11
	Bombay Presidency	5,583	2,374	1,90,24,776	32,30,572	2,22,89,476	1 2 2
	Central Provinces and Berar	4,226	2,179	86,71,169	29,07,055	1,16,22,924	0 13 11
	Madras Presidency	22,606	1,507	3,35,22,668	28,28,368	3,65,11,075	0 14 11
	TOTAL	48,626	16,412	9,95,43,874	3,30,30,882	13,30,49,740	0 9 0

(a) No information

(b) Opium shops only

(c) Figures from 1910-11 are calculated according to the census of 1911

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1913-14

Province	Items	Rates
Bengal	Rum	R9-6-0 per proof gallon.
	Country spirit	R0-13-4 to R6-4-0 per proof gallon.
	Beer	R0-3-0 per gallon.
	Ganja, whether chur, round or flat	R15-0-0 per ser.
	Charas	R12-0-0 " "
Madras	Bhang	R0-8-0 per ser except in Burdwan (Sadar and Asansol subdivisions only), Birbhum, Bankura, Midnapur, where the rate is R0-12-0 a ser, and Calcutta, Howrah, Hooghly and the 24-Parganas where the rate is R1-0-0 a ser.
	Opium	R20-8-0 to R26-8-0 per ser.
	Rum	R9-6-0 per proof gallon.
	Country spirit	R4-6-0 per proof gallon in four districts. R5-10-0 per proof gallon in eight districts. R6-14-0 per proof gallon in twelve districts. Special rates for particular localities R0-10-0, R1-14-0, R2-1-4, R2-8-0, R6-4-0, and R8-2-0 per proof gallon from 1st April 1913.
	Beer	R0-3-0 per gallon.
Bombay	Ganja	R7-8-0 per ser (from 1st April 1911).
	Charas	R12-0-0 " " " " "
	Bhang	R3-0-0 " " " " "
	Opium (Benares)	R30-8-0 " " " " " 1913).
	Rum	R9-6-0 per proof gallon.
Bombay	Country spirit. District Monopoly System. Mohwa or molasses spirit	25° under proof R0-12-0 to R1-8-0 per gallon.
	Contract Distillery and separate shop system	60° " " R0-6-0 to R0-12-0 per gallon.
	Mohwa or molasses spirit	25° under proof R1-0-0 to R5-4-0 per gallon. 40° " " R1-3-3 to R1-13-0 per gallon. 45° " " R0-11-9 per gallon. 60° " " R0-12-0 to R2-10-0 per gallon. 25° " " R3-12-0 to R4-8-0 per gallon.
	Toddy spirit	60° " " R1-14-0 to R2-4-0 per gallon inclusive of the tree tax incidence of R0-14-6 in the case of 25° under proof and R0-7-3 in that of 60° under proof.
	Free Supply System	R7-0-0 per proof gallon.
Bombay	Mohwa or molasses spirit	25° under proof R5-4-0 per gallon.
	Toddy spirit	60° " " R2-10-0 per gallon.

NOTE.—This table is compiled from data furnished by provincial authorities

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1913-14
—continued

Province	Items	Rates
Bombay— <i>contd.</i>	Special System— Southern Coast Districts (including Thana)—	
	Mohwa or molasses spirit	25° under proof R2-4-0 to R3-12-0 per gallon, 40° " " R1-12-10 per gallon. 60° " " R1-8-0 to R1-14-0 per gallon.
	Toddy spirit	25° " " R2-4-0 to R3-0-0 per gallon. 40° " " R1-12-10 per gallon. 60° " " R1-8-0 per gallon inclusive of the tree tax incidence of R0-9-8 in the case of 25° under proof, R0-7-8 in that of 40° under proof and R0-4-10 in that of 60° under proof.
	Beer	R0-3-0 per gallon.
	Ganja	R6-0-0 per ser (raised to R7-8-0 per ser from 1st April 1914).
	Charas	R12-0-0 " " " " R20-0-0 " " " "
	Bhang	R1-8-0 " " " "
	Opium (Bengal)	R10-0-0 " " " "
	Liquor imported from Uran in Kolaba District.	R3-4-0 on 40° under proof and R5-0-0 on 10° under proof per gallon.
	Liquor locally manufactured in Kotri, Karachi District.	R3-4-0 on 40° under proof and R5-0-0 on 10° under proof per gallon.
Sind	Beer	R0-3-0 per gallon.
	Ganja	R7-8-0 per ser.
	Charas	R20-0-0 " " " "
	Bhang	R1-0-0 " " " "
	Opium (Bengal)	R10-0-0 " " " "
	Beer, cider and other fermented liquors	R0-3-0 per imperial gallon.
	Liquors and perfumed spirit	R13-0-0 " " " "
	Spirit when used in drugs, medicines, or chemicals.	R7-13-0 per imperial gallon, London proof
	Spirit, other sorts, except denatured spirit.	R9-6-0 per gallon, London proof
	Denatured spirit	5 per cent <i>ad valorem</i> .
United Provinces of Agra and Oudh		25° under proof R3-6-0 per gallon. 50° " " R2-4-0 " " in the towns of Meerut, Agra, Cawnpore, Benares, and Lucknow.
		25° under proof R3-0-0 per gallon. 50° " " R2-0-0 " " in the towns of Dehra, Mussooree, Saharanpur, Aligarh, Bareilly, Moradabad, Farukhabad, Allahabad, Mirzapur, Gorakhpur, Hardoi, Fyzabad, and Rajpur in Dehra Dun District.
		25° under proof R2-10-0 per gallon. 50° " " R1-12-0 " " in the towns of Rurki, Pilibhit, Fatehpur, Shahjahanpur, and Sitapur, Districts of Muzaffarnagar, Budaun, Jaunpur, Ghazipur, Ballia, Azamgarh, Unao, and Rai Bareilly, Sultanpur, and Bara Banki and the rural areas of Meerut, Saharanpur, Agra, Bareilly, Moradabad except Darhial town, Farukhabad, Cawnpore, Benares and Lucknow, Hardoi and Fyzabad Districts.
	Country spirit	25° under proof R1-8-0 per gallon. 50° " " R1-0-0 per gallon in the trans-Rupri tract of Basti District.
		25° under proof R1-2-0 per gallon. 50° " " R0-12-0 per gallon in Nainital and Almora Districts and town of Darhial (Moradabad District).
		25° under proof R0-12-0 per gallon. 50° " " R0-8-0 per gallon in Jhansi, Jalaun, Hamirpur, Banda and Garhwal Districts and the Maharajganj tahsil and the portion of the Padrauna tahsil north of the Captainganj Padrauna-Bansighat road in the Gorakhpur District.
		25° under proof R2-4-0 per gallon. 50° " " R1-8-0 " " in any other locality in which the distillery system is in force.
	Ganja (Baltuchar or Bengal ganja)	R11-0-0 per ser.
	Pathar ganja	R7-8-0 per ser.
	Charas	R12-0-0 per ser.
Punjab	Bhang	R3-0-0 per acre (acreage duty in Farukhabad).
	Opium	R4-0-0 per maund (transport duty).
	Liquors removed from any brewery or distillery licensed in Punjab—	R9-8-0, R11-8-0 and R13-8-0 per ser.
	Fermented liquors—	
	(a) Ale, beer, porter, cider and other fermented liquors.	R0-3-0 per imperial gallon or six quart bottles.
	(b) Spirits—liquors and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits.	R13-0-0 per imperial gallon or six quart bottles.
	(c) Methylated spirits, i.e., denatured spirits.	5 per cent <i>ad valorem</i> .
	(d) Rectified spirits	R9-6-0 per imperial gallon or six quart bottles, London proof (concession rate of R7-13-0 per proof gallon is allowed to <i>bonâ fide</i> manufacturing chemists).

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1913-14
—continued

Province	Items	Rates
Punjab— <i>contd.</i>	(e) Spirit distilled from Sugarcane or Mohwa basis whether plain or flavoured and coloured with or without the use of caramel to suit a special Indian taste provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor.	R5-0-0 per imperial gallon or six quart bottles, London proof.
	(f) Rum whether coloured or uncoloured issued to troops on payment of duty.	R5-0-0 per gallon, London proof or six quart bottles.
	(g) All other spirits	R9-6-0 per imperial gallon or six quart bottles, London proof.
	Opium—	(1) Acreage duty R0-8-0 per quarter or fraction of a quarter of an acre in Kot Khai tahsil of Simla District.
	(A) Opium locally produced.	(2) Acreage duty R1-0-0 per quarter or fraction of a quarter of an acre in Hoshiarpur tahsil of Hoshiarpur District.
		(3) Acreage duty R1-2-0 per eighth part or fraction of an eighth part of an acre in Kulu Sub-Division of Kangra District.
	(B) Opium imported from outside the Province.	(a) R3-0-0 per ser from Hill States under political control of the Punjab Government.
		(b) R3-0-0 per ser from Afghanistan.
	(C) Opium produced in Kot Khai tahsil of Simla District and transported to other places in the Province.	(c) R3-0-0 or R11-8-0 per ser from Ghazipore (Government Excise Opium).
	Charas (not produced in the Province)	R2-0-0 per ser (transport duty).
		R12-0-0 „ imported from Yarkhand.
	Bhang—	
	(A) Bhang locally produced	R4-0-0 per acre of land on which the hemp plant is cultivated in Dera Ghazi Khan District subject to a minimum charge of R1 per quarter of an acre or less, provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed.
	(B) Bhang locally transported or for export outside the Province.	R4 per maund (gross) and R1 per quarter maund or less provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces.
	(C) Bhang imported	R4-0-0 per maund (gross) subject to a minimum charge of R1 per quarter maund or less.
	Rum	R9-6-0 per proof gallon.
	Beer	R0-3-0 per imperial gallon or 6 quart bottles.
	Methylated spirits, i.e., denatured spirits	5 per cent <i>ad valorem</i> .
Bihar and Orissa	Rectified spirits	R9-6-0 per proof gallon or 6 quart bottles (London proof). (Concession rate of R7-13-0 per proof gallon is allowed to <i>bond fide</i> manufacturing chemists.)
	Country spirit (imported from Punjab)	R5-0-0 per imperial gallon or 6 quart bottles.
	Opium (Excise)	R11-8-0 per ser (imported from Ghazipur).
	Charas	R12-0-0 „ („ „ Punjab).
	Bhang	R4-0-0 per maund (imported from Punjab).
	Beer, Cider, and other fermented liquors	R0-3-0 per liquid gallon.
	Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit.	R13-0-0 per liquid gallon.
	Denatured spirit	5 per cent <i>ad valorem</i> .
	Spirit used in drugs, medicines or chemicals	R7-13-0 per proof gallon.
	Spirit other sorts	R9-6-0 per proof gallon.
	Wines—Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	R3-12-0 per liquid gallon, provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.
	Wines other sorts not containing more than 42 per cent of proof spirit.	R1-8-0 per liquid gallon.
	Country spirit	R1-4-0 to 3-12-0 per gallon, London proof.
	Ganja—all sorts	R11-0-0 per ser in Orissa except Sambalpur.
		R7-8-0 per ser in Sambalpur.
		R13-0-0 per ser in the rest of the Province.
	Charas	R12-0-0 per ser.
	Bhang	R1-0-0 per ser in Sambalpur.
		R-0-12-0 per ser in the districts of Chota-Nagpur and Patna Divisions and the Santal Parganas.
	Opium	R0-8-0 per ser in the rest of the Province.
		R12-8-0 to R26-8-0 per ser.

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1913-14
—concluded

Province	Items	Rates
Burma	Country spirit— Contract Distillery system Other sorts Beer Opium— Government excise opium Confiscated foreign opium	R1-4-0 to R7-0-0 per gallon. R0-14-0 „ R2-3-0 „ „ 30° under proof. R1-8-0 to R4-3-0 per gallon 40° under proof. R0-10-0 to R1-8-0 per gallon 50° under proof. R1-0-0 to R2-13-0 per gallon 60° under proof. R9-6-0 per proof gallon. R0-3-0 per gallon. R40-0-0 to R95-0-0 per ser. R36-0-0 per ser.
Central Provinces	Country spirit— In localities under contract supply system— Mohwa spirit In localities under Sadar Distillery system— Mohwa used in Distillation Beer Ganja Charas Bhang Opium	R0-11-3 to R4-7-3 per gallon 25° under proof. R0-8-3 to R3-4-3 per gallon 45° under proof. R0-6-0 to R2-6-0 per gallon 60° under proof. R0-1-6 per ser. R0-3-0 per gallon. R0-7-8 per ser. R16-0-0 per ser. R2-0-0 per ser. R19-0-0 per ser.
Berar	Under contract supply system— Mohwa spirit Ganja Bhang Opium Charas	R1-14-0 to R4-7-3 per gallon, 25° under proof. R1-6-0 to R3-4-3 per gallon 45° under proof. R1-0-0 to R2-6-0 per gallon 60° under proof. R7-8-0 per ser. R2-0-0 per ser. R19-0-0 per ser. R16-0-0 per ser.
Assam	Rum Country spirit Ganja Charas Opium Bhang	R7-0-0 per proof gallon. R3-2-0 per proof gallon. R12-0-0 to R13-0-0 per ser. R12-0-0 per ser. R37-0-0 to R42-0-0 per ser. R0-8-0 per ser.
North-West Frontier Province.	Country Spirit Charas Bhang Opium— Foreign (Afghan) opium. Government Excise opium(a)	(Not manufactured in the Province; the duty is levied in the Punjab.) R12-0-0 per ser. R4-0-0 per maund import and transport duty. R10-0-0 per ser. R11-8-0 per ser.
Ajmer-Merwara	Country spirit— Urban Rural Ganja Charas Bhang Opium	R4-6-0 per proof gallon } With effect from 1st April, 1911. R3-12-0 per proof gallon } R7-8-0 per ser. R12-0-0 per ser. R6-0-0 per maund from 1st April 1914. R4-0-0 per ser both on Malwa opium and on opium produced or manufactured locally.
British Baluchistan (b)	Country Spirit Beer Ganja Charas Bhang Opium, pure(b)	R5-0-0 per gallon 10° under proof } for consumption in the R4-7-0 per gallon, 20° under proof } Quetta town. R3-8-0 per gallon, 10° under proof } for supplies in bond for R3-2-0 per gallon, 20° under proof } consumption in Nasira- bad and Railway sub- division. R4-0-0 per gallon, 10° under proof } for consumption in all other R3-8-0 per gallon, 20° under proof } areas. R5-8-0 per gallon, 10° under proof } for special permit holders. R4-15-0 per gallon, 20° under proof } R3-11-0 per gallon, 20° under proof issued to Indian troops. R0-3-0 per gallon. R7-8-0 per ser on imports from other British Provinces. R15-0-0 per ser on imports from Foreign Territory. R480-0-0 per maund on imports from other British Provinces. R960-0-0 per maund on imports from Foreign Territory. R40-0-0 per maund on imports from other British Provinces. R80-0-0 per maund on imports from Foreign Territory. R7-8-0 per ser but raised to R11-8-0 per ser from 1st April 1914.
Coorg	Country spirit Ganja Opium Charas Bhang	R3-15-0 per gallon, 30° under proof on actual issue. R7-8-0 per ser. R37-8-0 „ „ R12-0-0 „ „ R0-8-0 „ „

(a) The difference between the cost price of R8-8 and the selling price in the North-West Frontier Province at present R20 per ser is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

(b) In Baluchistan only Government Excise Opium is allowed to be sold and the difference between the cost price (R8-8-0) and the selling price (R20 a ser) is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

PROVINCIAL RATES

[FOR TABLE SEE PAGE 254]

This section (table No. 112) shows the details of revenue derived from Provincial Rates. The items of any importance included under this head of revenue are the rates and cesses on lands levied mainly in Bengal and Bihar and Orissa for expenditure on roads, schools, canals, railways, etc.; the amount appropriated from the local rates in the Province of Agra on account of rural police charges; the assessment on Ward's Estates for establishment charges in Assam, Bengal, Bihar and Orissa, the United Provinces, the Punjab, and the North-West frontier Province; and the cess levied at Indore on Malwa opium in transit to Bombay. The most important item is the cess on lands levied in Bengal and Bihar and Orissa for expenditure on roads, schools, etc., which alone contributed 64 per cent of the total revenue derived from provincial rates in 1912-13. This is a cess levied under the Bengal Cess Act of 1880 at the maximum rate of one anna in the rupee on the annual value of lands of all classes, whether revenue-paying or revenue-free. The total receipts under this item amounted to about Rs. 58,000 in 1914-15.

The total receipts are now less than one per cent of the total Indian revenue, and amounted to Rs. 82·8 lakhs in 1912-13 as compared with Rs. 82·3 lakhs in 1911-12. The large decrease (—Rs. 55 lakhs) in revenue in 1913-14 is due to the surrender to district boards of the public works cess in Bengal and in Bihar and Orissa, and the discontinuance of the appropriations hitherto made from the local rate in Agra to meet the cost of the rural police. In 1914-15 the revenue amounted to about Rs. 6 lakhs only. The expenditure in 1912-13 on account of establishment and other charges (incurred only in Bengal and Bihar and Orissa) was about Rs. 73,000. There was no expenditure in 1913-14 and 1914-15.

PROVINCIAL RATES *

No. 112.—REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE, in each official year from 1910-11 to 1914-15

		Cess on lands for roads, schools, etc.	Cess on lands for canals and railways	Cess on lands for village service and patwaris	Miscella- neous	Total revenue	Expendi- ture, establis- ment and other charges
India, General(a)	1910-11	950	..	..	407	1,357	..
	1911-12	6,381	..	..	4,438	10,819	..
	1912-13	8,565	..	..	5,579	14,144	..
	1913-14	1,897	..	..	1,291	3,188	..
	1914-15	485	..	..	506	991	..
Bengal(c)	1910-11	39,94,326	..	..	1,59,623	41,53,949	42,220
	1911-12	30,95,014	..	..	1,61,624	40,56,638	58,663
	1912-13	30,96,008	..	..	1,06,144	32,02,152	39,209
	1913-14	..	..	..	1,31,340	1,31,340	..
	1914-15	57,231	..	..	1,13,222	1,70,453	..
Bihar and Orissa	1912-13	23,40,783	1,69,768	..	1,39,249	26,49,800	33,668
	1913-14	..	..	..	1,67,953	1,67,953	..
	1914-15	..	..	..	1,25,559	1,25,559	..
United Provinces of Agra and Oudh	1910-11	22,30,629	..	..	1,74,522	24,05,151	..
	1911-12	22,07,245	..	..	1,66,904	23,74,149	..
	1912-13	22,06,635	..	..	1,61,748	23,68,383	..
	1913-14	22,00,613	..	..	1,64,929	23,65,542	..
	1914-15	..	..	..	2,27,357	2,27,357	..
Punjab	1910-11	..	1,082	1,834	21,851	24,767	..
	1911-12	..	485	273	26,996	27,754	..
	1912-13	19	..	24	36,128	36,171	..
	1913-14	..	..	82	20,490	20,572	..
	1914-15	..	..	42	39,400	39,442	..
Assam(b)	1910-11	16,69,102	..	..	59,338	17,28,440	27,
	1911-12	16,95,671	..	..	62,391	17,58,062	26,
	1912-13	..	..	..	9,300	9,300	..
	1913-14	..	..	..	11,782	11,782	..
	1914-15	..	..	..	15,512	15,512	..
North-West Frontier Province	1910-11	..	..	..	2,013	2,013	..
	1911-12	..	..	..	2,773	2,773	..
	1912-13	..	..	..	2,279	2,279	..
	1913-14	..	..	..	2,777	2,777	..
	1914-15	..	..	..	2,897	2,897	..
TOTAL	1910-11	78,95,007	1,082	1,834	4,17,754	83,15,677	69,363
	1911-12	78,04,311	485	273	4,26,126	82,30,195	85,418
	1912-13	76,52,010	1,69,768	24	4,60,427	82,82,229	72,877
	1913-14	22,02,510	..	82	5,00,562	27,03,154	..
	1914-15	57,716	..	42	5,24,453	5,82,211	..

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes Ajmer-Merwara, Coorg, and the Central India Agency

(b) Includes Eastern Bengal up to 1911-12

(c) Includes Bihar and Orissa up to 1911-12

CUSTOMS REVENUE

[FOR TABLES SEE PAGES 256 TO 265.]

The first two tables (Nos. 113 and 114) of the series state the amount of duty collected on imports and exports separately as credited in the Customs Houses. The others (Nos. 115 and 116) state the rates of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year.

Indian Customs revenue is mainly derived from the general import duty, certain special import duties such as those on arms, liquors, sugar, petroleum, and tobacco, and an export duty on rice. General import duties, which were abolished in 1882, were reimposed in 1894, since which date, the general rate of duty on commodities imported into British India by sea has been 5 per cent *ad valorem*. Cotton was exempted in 1894 when the general duties were revived; in December 1894, a 5 per cent *ad valorem* duty was imposed on imported cotton goods and yarns, while an excise duty of 5 per cent was imposed on all yarns of counts above 20 spun at power mills in British India; in February 1896, cotton yarns and threads imported or manufactured in India were freed from duty, while a uniform $3\frac{1}{2}$ per cent *ad valorem* duty was imposed on all woven cotton goods imported or manufactured in India at power mills. The products of hand looms are exempted. General import duties are levied for fiscal purposes, and not for the protection of Indian industries. It will be noted that machinery (excluding tools and implements to be worked by manual or animal labour), railway materials, gold, living animals, food grains, coal, raw cotton, raw wool, cotton twist and yarn, sewing and darning threads, printing materials, and books (but not paper) are, among others, on the free list.*

The revenue from the import and export duties in the four quinquennial periods ending 1896-97, 1901-02, 1906-07, and 1911-12 and in each of the years 1910-11 to 1914-15 is stated below :—

										ANNUAL AVERAGE.	
										Imports	Exports
										Rs.	Rs.
Five years ending 1896-97	.	.	.	.	.	.	.	.	.	3,36,18,716	79,73,887
„ 1901-02	.	.	.	.	.	.	.	.	.	3,91,39,251	87,23,338
„ 1906-07	.	.	.	.	.	.	.	.	.	4,77,42,882	1,19,73,365
„ 1911-12	.	.	.	.	.	.	.	.	.	6,74,50,861	1,11,17,726
In the year 1910-11	.	.	.	.	.	.	.	.	.	8,08,61,009	1,30,87,498
„ 1911-12	.	.	.	.	.	.	.	.	.	7,72,85,987	1,36,23,202
„ 1912-13	.	.	.	.	.	.	.	.	.	8,62,21,392	1,47,52,502
„ 1913-14	.	.	.	.	.	.	.	.	.	9,36,01,135	1,28,76,494
„ 1914-15	.	.	.	.	.	.	.	.	.	8,06,72,027	82,97,869

A customs duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has been levied, from the 1st April, 1903, on all tea produced in India and exported from any customs port to any other beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :—

										Rs.
Average, five years ending 1907-08	.	.	.	.	.	.	.	.	.	3,06,394
„ 1912-13	.	.	.	.	.	.	.	.	.	3,39,998
In the year 1910-11	.	.	.	.	.	.	.	.	.	3,40,178
„ 1911-12	.	.	.	.	.	.	.	.	.	3,41,687
„ 1912-13	.	.	.	.	.	.	.	.	.	3,67,359
„ 1913-14	.	.	.	.	.	.	.	.	.	3,79,000
„ 1914-15	.	.	.	.	.	.	.	.	.	3,94,000

* The schedules have been largely modified with effect from March, 1916, by the Indian Tariff (Amendment) Act (IV of 1916)

CUSTOMS REVENUE*

No. 113.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, from 1887-88 to 1914-15

ARTICLES	Average 5 years, ending 1891-92	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	Average 5 years, ending 1911-12	1910-11	1911-12	1912-13	1913-14	1914-15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Apparel, including haberdashery and millinery	..	7,39,998	6,92,996	9,45,119	12,02,862	13,23,330	15,05,749	15,43,794	16,86,830	9,84,890
Arms, ammunition, and military stores	2,64,208	3,37,954	3,30,930	3,95,892	5,15,304	5,00,007	5,17,614	6,30,051	6,63,893	5,34,493
Chemical products and preparations	..	2,52,844	2,93,360	3,58,332	4,73,860	4,75,776	5,31,994	5,35,626	5,69,205	5,71,142
Cotton manufactures—										
Twist and yarn	..	7,57,286	..	..	..	..	..	..	..	..
Piece goods—										
grey (unbleached)	..	43,17,238	47,83,410	56,88,045	61,22,030	59,80,571	66,99,450	87,17,668	86,15,713	71,73,522
white (bleached)	..	16,64,484	20,60,200	24,62,377	33,27,834	33,56,187	38,19,737	45,00,143	49,96,668	37,92,145
coloured, printed, or dyed	..	18,20,607	20,9,514	29,84,737	37,15,535	40,70,947	42,94,995	51,60,777	65,12,072	38,11,970
Other goods	..	1,78,319	2,24,495	4,38,518	6,70,730	7,60,691	8,02,219	8,59,502	11,49,344	5,80,000
Total of cotton manufactures	..	85,37,984	90,77,619	1,16,73,677	1,38,36,129	1,41,77,396	1,56,16,401	1,82,33,380	2,12,44,297	1,53,57,637
Drugs, medicines, and narcotics	3,040	2,10,510	4,06,775	5,74,556	17,93,976	34,40,063	30,60,804	32,54,163	34,74,464	31,86,946
Dyeing and tanning materials	..	3,54,075	3,91,427	4,60,763	6,25,040	7,43,986	6,80,993	8,07,165	7,33,799	3,55,370
Glass and glassware	..	3,46,844	3,67,357	..	(a)	(a)	(a)	(a)	(a)	(a)
Hardware and cutlery	..	7,51,948	8,30,892	12,44,235	17,59,497	18,37,504	19,67,212	22,41,879	20,17,250	17,69,688
Liquors—										
Ale, beer, and porter	1,63,613	1,80,141	2,02,150	2,79,976	6,09,618	7,98,023	7,96,716	8,83,231	8,68,764	6,70,115
Cider and other fermented liquors	1,777	1,716	1,247	570	1,879	1,834	2,556	2,644	3,664	3,465
Spirit, including liqueurs—										
From foreign ports	50,32,268	56,71,614	63,52,710	77,92,713	1,00,23,585	1,06,87,535	1,10,80,591	1,11,31,224	1,19,12,602	1,10,41,010
Indian ports	15,035	11,105	6,741	1,120	582	..	2,736	..	..	..
Wines	4,37,962	4,13,540	3,66,302	3,85,016	4,70,662	5,70,995	5,76,380	5,80,046	5,82,931	4,54,111
Total of liquors	56,51,655	62,78,116	69,29,150	84,59,395	1,11,06,596	1,20,58,392	1,24,58,379	1,26,97,645	1,33,68,461	1,21,68,701
Metals—										
Copper	..	3,98,242	2,30,145	4,42,953	6,55,359	9,07,916	6,08,756	3,23,625	9,86,563	7,34,165
Iron and steel	..	3,56,055	4,22,428	17,00,624	10,43,777	10,22,868	10,99,665	12,08,306	16,98,277	10,44,433
Silver	..	34,37,677	28,07,498	38,18,617	86,51,455	1,62,40,213	97,83,746	1,08,46,209	1,02,49,977	1,54,51,016
Tin	..	1,60,315	96,084	1,60,269	2,13,358	2,15,697	2,48,140	2,34,314	3,37,626	2,99,742
Other metals	..	5,31,022	5,01,812	7,47,012	11,56,223	13,19,544	12,01,495	15,18,147	16,84,526	10,84,522
Total of metals	..	48,83,311	40,57,967	58,69,475	1,16,78,172	1,97,06,238	1,29,43,702	1,39,30,601	1,46,36,989	1,86,03,888
Oil—										
Petroleum	12,66,585	31,93,012	49,12,522	43,61,962	56,22,003	60,63,542	75,69,385	70,26,523	70,85,467	85,72,976
Paints and colours	..	1,88,458	2,09,750	2,89,932	3,81,290	3,89,120	4,32,884	4,59,731	4,85,245	4,57,280
Paper	..	2,26,341	2,52,075	3,66,805	5,94,842	6,43,332	6,64,537	7,18,881	8,24,756	6,58,819
Provisions	..	4,97,986	5,25,730	6,50,578	9,06,317	9,94,518	10,75,887	12,78,017	13,66,906	11,58,936
Salted fish, wet or dry	..	1,04,058	1,48,794	1,29,643	1,15,167	90,846	85,216	12,470	19,461	16,237
Silk, raw and manufactured	..	12,66,431	10,81,093	12,51,615	17,10,679	18,09,969	18,43,721	24,26,635	21,90,022	16,11,344
Spices	..	3,50,803	4,46,755	5,15,930	7,66,030	7,70,968	7,85,656	7,81,742	8,49,794	8,47,776
Stationery	..	1,44,430	1,34,350	1,76,651	2,13,102	2,22,061	2,42,448	2,92,414	3,20,218	3,52,551
Sugar	..	15,19,737	39,37,259	38,69,754	53,66,680	62,89,234	52,53,966	73,31,706	92,53,115	43,67,224
Wood and timber	..	1,23,545	1,21,506	3,34,865	4,05,674	4,35,379	3,94,274	3,94,500	3,94,532	4,22,589
Woolen goods	..	7,84,141	8,53,674	11,12,237	14,16,034	14,84,791	16,93,852	15,18,908	19,25,655	9,38,333
Articles (not specified) imported by post	1,395	87,316	1,79,421	3,31,080	6,37,050	8,37,909	8,36,933	11,56,076	10,51,915	7,93,804
All other articles	..	24,40,924	29,58,409	44,77,386	62,66,127	65,52,848	71,41,529	79,90,085	87,62,151	70,04,723
GRAND TOTAL	71,86,888	3,36,18,716	3,91,39,251	4,77,42,882	6,74,50,861	8,08,61,009	7,72,85,987	8,62,21,392	9,36,01,135	8,06,72,027
Salt—										
Imported from—										
Foreign ports	2,23,02,951	2,51,77,328	2,47,83,236	2,13,95,370	1,35,69,362	1,28,83,142	1,41,19,967	1,31,03,370	1,43,52,737	1,56,10,744
Indian ports	3,09,936	3,83,414	13,65,963	7,75,796	19,558	15,916	17,588	13,730	7,882	13,792
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,21,71,166	1,35,88,920	1,28,99,058	1,41,37,555	1,31,17,100	1,43,60,619	1,56,24,536

* Compiled from official returns, and Customs circulars published by the Government of India.

NOTE.—1. In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table on Indian salt revenue.

2. The figures in tables Nos. 113 and 114 represent the total for each year of the revenue credited month by month in the Customs houses. They differ slightly from those given in the Finance and Revenue Accounts which show the result of final adjustments.

(a) Included in "All other articles."

No. 114.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, from 1887-88 to 1914-15

	Rice in the husk	Rice not in the husk	Rice-flour	Total
1887-88 to 1891-92 (Average)	1,13,307	76,62,105	..	77,75,412
1892-93 to 1896-97 (Average)	1,57,283	78,15,850	754	79,73,887
1897-98 to 1901-02 (Average)	1,14,169	86,08,300	869	87,23,338
1902-03 to 1906-07 (Average)	2,06,400	1,17,65,262	1,703	1,19,73,365
1907-08 to 1911-12 (Average)	2,16,494	1,08,99,643	1,589	1,11,17,726
1910-11	1,88,068	1,28,97,118	2,322	1,30,87,498
1911-12	2,94,541	1,33,27,404	1,257	1,36,23,202
1912-13	2,64,061	1,44,86,447	1,994	1,47,52,502
1913-14	1,94,308	1,26,80,259	1,927	1,28,76,494
1914-15	1,60,859	81,35,547	1,463	82,97,869

No. 115.—*RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915*

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JAN- UARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	Free	—	—	—	—	Free	5 per cent Free	5 per cent Free	—
ANIMALS, living	Free	—	—	—	—	Free	5 per cent Free	5 per cent Free	—
APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton- hosiery (for which see cotton), and boots and shoes (for which see leather); also excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent R a.	5 per cent R a.	5 per cent R a.	—
ARMS, AMMUNITION, AND MILITARY STORES (a) including also any articles, other than those included in Nos. 1 to 12 which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be "Ammunition" or "Military stores" for the purposes of this Act—	R a.	R a.	R a.	R a.	R a.	5 per cent R a.	5 per cent R a.	5 per cent R a.	—
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	—
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
5. Springs used for firearms, including gas and air guns and rifles, for each†	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—
6. Gun-stocks, sights, blocks, and rollers, for each	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0	—
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger- guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 0	2 8	2 8	—
<i>Exception I.</i> —Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free. <i>Exception II.</i> —The following are also free, namely:									
(a) Arms forming part of the regular equip- ment of an officer entitled to wear diplomatic, military, naval or police uniform;									
(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commis- sioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equip- ment; (1)									
(c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of mem- bers of the Police force under his charge; (3)									
(d) Swords forming part of the equipment of native commissioned officers of His Majesty's Army; (2)									
(e) Swords for presentation as army or volunteer prizes;									
(f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service; (4)									
(g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.									

(a) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within
three years imported into any Customs port of British India

Bows and arrows

Bullets, bird-shot, gun-wads, and wire cartridges (b)

Bullet-moulds

Morris tubes and patent ammunition when imported by officers commanding British and Native
regiments or volunteer corps for the instruction of their men

Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied
in each case that the arms are practically unserviceable, and that weapons intended for
offensive or defensive purposes are not imported under cover of the exemption

Swords imported for presentation as army or volunteer prizes

(1) Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891

Dynamite, tonite, and detonators (c)

(2) Notification No. 302, dated 2nd December 1890

(3) Notification No. 3521, dated 19th August 1891

(4) Notification No. 3028, dated 21st July 1892

(b) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894

(c) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations

(d) These rates were fixed by the Indian Arms Act, XI of 1878

NOTE (1)—The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors

Barrel cleaners or pulls-through

co oiers

Brushes, jags, mops

Cleaning rods

Reflectors

Recoil pads or heel pads

Sight covers

Sights for guns or rifles

Sliding bars for sights

Turn screws

Ventometers or wind gauge

Verniers or sight elevators

NOTE (2)—By the Commerce and Industry Department Notification No. 3798-90, dated the 27th May 1911, all articles, other than those specified below, liable to duty
under head 5, 6, 8, 9, or 10, as the case may be, were exempted from so much of the duty leviable thereunder on importation into British India as is in excess of duty of 10 per
cent *ad valorem*.—Main springs and Magazine springs, gun-stocks and breech blocks, actions (including skeleton and waster), breech bolts and their heads cocking pieces,
locks (for muzzle-loading arms), and machines for making, loading, closing or capping cartridges for rifled arms

† By the Commerce and Industry Department Notification No. 2089-79, dated the 6th March 1915, springs used for air-guns are exempted from the duty leviable thereon
on importation into British India.

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910
ARMS, AMMUNITION, AND MILITARY STORES— <i>continued</i>									
<i>Proviso 1.</i> —No duty in excess of ten per cent <i>ad valorem</i> shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.									
<i>Proviso 2.</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as afore-said, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent <i>ad valorem</i> ; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.									
11 Gunpowder, all sorts									
12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent	—
ART, WORKS OF, except (i) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (ii) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (a)	Free	—	—	—	—	—	—	—	—
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	—	5 per cent	5 per cent	—
BEADS, of all materials except glass and brass	—	—	—	—	—	Free	Free (b)	Free	—
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	—	5 per cent	5 per cent	—
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	Free (b)	Free	Free	—
BRISTLES AND FIBRE for brushes and brooms	Free	—	—	—	—	—	—	—	—
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	—	—	—	—
BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
CABINET-WARE AND FURNITURE	—	—	—	—	—	—	—	—	—
CANDLES of all sorts	—	—	—	—	—	—	—	—	—
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	—	—	—	—	—	—	—	—	—
CARRIAGES AND CARTS, including motor cars (c), bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (d)	—	—	—	—	—	—	—	—	—
CHALLENGE CUPS OR TROPHIES, which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (f)	—	—	—	—	—	—	—	—	—
CHEMICAL PRODUCTS AND PREPARATIONS (e), including explosives, namely, blasting gelatine, dynamite (f), roborite, tonite, detonators (g), blasting fuse, and all other descriptions, including saltpetre, borax (h), grape sugar, and glucose (i)	Free	—	—	—	—	—	—	—	Free (l)
CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see earthenware)	—	—	—	—	—	—	—	—	—
CLOCKS, WATCHES, and other time-keepers, and parts thereof	—	—	—	—	—	—	—	—	—
COAL, COKE, AND PATENT FUEL	—	—	—	—	—	—	Free	Free	—
COFFEE	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	—	—	—	—	—	—	—	—	—
CORAL, real	—	—	—	—	—	—	—	—	—
CORDAGE, ROPE, and TWINE made of any vegetable fibre	—	—	—	—	—	—	—	—	—
Coir, cables, tarred	—	—	—	—	—	—	—	—	—
Coir, rope	—	—	—	—	—	—	—	—	—
CORK, AND ARTICLES MADE OF CORK	—	—	—	—	—	—	—	—	—
COTTON, AND ARTICLES MADE OF COTTON—									
“ raw	—	—	—	—	—	—	Free	Free	—
“ twist and yarn (j)	—	—	—	—	—	—	5 per cent	—	—
“ sewing and darning (k) thread	—	—	—	—	—	—	—	—	—
“ piece goods, hosiery, crochet cotton thread, (k) and all other manufactured cotton goods not otherwise described	—	—	—	—	—	—	—	—	—

(a) Freed by Notification No. 3911, dated 3rd July 1903
(b) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(c) Notification No. 6464, dated 24th December 1900
(d) Notification No. 7885, dated 23rd December 1903
(e) Nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag free by Notification No. 3918, dated 22nd August 1899
Duty on green copper as reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
Nitrate of lime, calcium cyanamide, and mineral superphosphates freed by Notification No. 4984—57, dated the 8th July 1911
(f) Dynamite and tonite were classed under “Chemical products and preparations” (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as “Arms and Ammunition,” but exempted from duty until 10th March 1894
(g) By Notification No. 2139, dated 30th April 1889, detonators were classed as “Arms and Ammunition,” but exempted from duty until 10th March 1894
(h) Notification No. 5896, dated 29th December 1899
(i) Notification No. 8129, dated 23rd December 1904
(j) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May 1895
(k) Notification 10889—37, dated 20th December 1907
(l) Freed by Notification No. 6174, dated 3rd September 1910

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (a) and quinine and other alkaloids of chinchona, which are free; also excluding tobacco (c) and opium for which see below	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
TOBACCO—										
Unmanufactured	—	—	—	—	—	—	Free	Free	R a. 1 8 per pound	R a. 1 0 per pound
Cigars	—	—	—	—	—	—	—	—	2 8 " "	1 10 " "
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thousand	3 2 per thousand
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	2 0 per pound	1 4 per pound
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 " "	1 2 " "
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	"	"	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	"	"	—	—
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	"	"	"	—	—
FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	"	"	"	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	"	"	"	—	—
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	"	"	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	"	"	—	—
GRAIN AND POISE, including broken grain and pulse, but not including flour	"	—	—	—	—	—	Free	Free	—	—
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (b)	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
HARDWARE AND CUTLERY, including ironmongery and platedware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which are free (c) (d) (e) (f)	"	—	—	—	—	"	"	"	—	—
HEMP, including Manila hemp, and articles made therefrom	"	—	—	—	—	"	"	"	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	"	—	—	—	—	"	"	"	—	—
HORN	"	—	—	—	—	—	Free	Free	—	—
" articles made of, not otherwise described	"	—	—	—	—	—	5 per cent	5 per cent	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—										
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (g), (h)	"	—	—	—	—	5 per cent	"	"	—	—

(a) Freed by Notification No. 1959 S. R., dated 1st May 1899

(b) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896

(c) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896:

Bobbins (warping) Healds
Forks for looms Laces
Heald cords Lags for dobbies
knitting needles Needles for dobbies

(d) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters Hay tedders
Clod rusters Harrows
Cultivators Horse and bullock gears
Elevators Mowing and reaping machines

(e) Boxbacks and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(f) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(g) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899

(h) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion and certified by the Officer Commanding the regiment or unit or the officer-in-charge of the Military Police Battalion to be for the *bond fide* exclusive use of the regimental band or the band, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes Drum sticks
Cardholders " flesh hoops
Carriages (brown or black) Finger tops
Cases for reeds and mouthpieces Green broadcloth for drums
Cases (leather or wooden) " silk ribbon
Chanters, pipe, and practice Key pads for reed instruments
Cleaners for brass and reed instruments Ligatures
Cord for bagpipes Mouthpieces and caps therefor
Crooks Mutes for brass instruments
Drum heads Pipe tassels for bagpipes
Reeds

Reed pliers
Reeds
Shuttles (for power looms)
Springs for looms

Strappings
Wet forks

Seed crushers

" drills

Threshers

Winnowers

(i) Tobacco was transferred to Schedule III by Act VIII of 1910

CUSTOMS REVENUE

(260)

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS as modified by EXECUTIVE ORDERS), from 1882 to 1915—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DEC- EMBER 1894	ACT III OF 3RD FEB- RUARY 1896	ACT I OF 26TH JANU- ARY 1905	ACT II OF 3RD JANU- ARY 1908	ACT VIII OF 4TH MARCH 1910
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
JEWELLERY AND JEWELS, in- cluding plate and other manu- factures of gold and silver, but excluding precious stones and pearls, unset, which are free	"	—	—	—	—	"	"	"	—	—	—
JUTE, raw	"	—	—	—	—	Free	Free	Free	—	—	—
" articles made of, except second hand or used gun- ny bags (a) which are free	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
LAC, all sorts, and articles made of lac	"	—	—	—	—	"	"	"	—	—	—
LEATHER, and articles made of leather, including boots and shoes, harness and saddlery (b), but excluding belting for driving machinery	—	—	—	—	—	"	"	"	—	—	—
LIQUORS (c)— Ale, beer, and porter, cider, and other fermented liquors	R a. 0 1	R a. 0 1	R a. 0 1	R a. 0 1	R a. 0 1	R a. 0 1	R a. 0 1	R a. 0 1	R a. —	R a. 0 2	R a. 0 3
Liqueurs ..	4 0	5 0	5 0	6 0	6 0	6 0	6 0	6 0	10 0	—	—
Liqueurs and sweetened spirits, cordials, bitters, per- fumed spirits and toilet pre- parations con- taining spirit	—	—	—	—	—	—	—	—	—	—	13 9
Spirit (d) intended to be used exclusively in arts of manu- factures, or in chemistry, and which has been ren- dered effectually and per- manently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	"	"	"	"	"	"	"	"	"	—	—
Spirit when so used in a pro- portion of twenty per cent and up- wards	R a. 4 0	R a. 5 0(e)	R a. 5 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 6 0(e)	R a. 7 0(e)	—	—
Spirit used in drugs, medi- cines or chemi- cals	—	—	—	—	—	—	—	—	—	—	R a. 7 13 and the duty to be increased or reduced in propor- tion as the strength of the spirit ex- ceeds or is less than London proof
Spirit, perfumed, in wood or in bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—	—
Spirit, other sorts	4 0	5 0(e)	5 0(e)	6 0(e)	6 0(e)	6 0(e)	6 0(e)	6 0(e)	7 0(e)	—	—
Spirit, other sorts	—	—	—	—	—	—	—	—	—	—	R a. 9 6 and the duty to be increased or reduced in propor- tion as the strength of the spirit ex- ceeds or is less than London proof
Wines— Champagne and all other spar- king wines not containing more than 42 per cent of proof spirit	Per Impl. Gal. or 6 qt. bottles 2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	R a. 3 12
All other sorts of wines not containing more than 42 per cent of proof spirit	" "	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"											

(a) Freed by Notification No. 3443, dated 24th July 1895

(b) Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898

(c) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)

(d) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1896

(e) See also Act III of 1896

On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS, (as modified by EXECUTIVE ORDERS), from 1882 to 1915—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI of 27TH DECEM- BER 1894	ACT III OF 3RD FEB- RUARY 1896	ACT VIII OF 4TH MARCH 1910
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts									
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality not adapted for any other purpose.	Free	—	—	—	—	Free	Free	Free	—
NOTE.—Machinery and component parts thereof made of substances other than metal are included in this entry.									
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (a)	—
MALT (c)	—	—	—	—	—	—	5 per cent	5 per cent	—
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
MATCHES	Free	—	—	—	—	—	—	—	—
MATS AND MATTING, except coir-matting	—	—	—	—	—	—	—	—	—
METALS, unwrought and wrought, and articles made of metals—									
Brass, orsedue and leaves, European	—	—	—	—	—	—	—	—	—
“ patent or yellow metal, sheets and sheathing, weighing 1lb or above per square foot, and braziers, and plates	—	—	—	—	—	—	—	—	—
“ patent or yellow metal (old) sheets, flat or in rolls, and sheathing, weighing less than 1lb per square foot	—	—	—	—	—	—	—	—	—
“ wire	—	—	—	—	—	—	—	—	—
“ all other sorts	—	—	—	—	—	—	—	—	—
Copper, bolt and bar, rolled	—	—	—	—	—	—	—	—	—
“ braziers, sheets, plates and sheathing	—	—	—	—	—	—	—	—	—
“ nails and composition nails	—	—	—	—	—	—	—	—	—
“ old	—	—	—	—	—	—	—	—	—
“ pigs, tiles, ingots, cakes, bricks, and slabs	—	—	—	—	—	—	—	—	—
“ China, white, copperware	—	—	—	—	—	—	—	—	—
“ foil or dankpana, white 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—
“ foil or dankpana, coloured, 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—
“ wire, including phosphor-bronze.	—	—	—	—	—	—	—	—	—
“ slabs, all other sorts, unmanufactured, and manufactured	—	—	—	—	—	—	—	—	—
German silver	—	—	—	—	—	—	—	—	—
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (b)	Free	—
Gold bullion and coin	—	—	—	—	—	Free	Free	Free	Free
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—
“ Lowmoor and similar qualities, all descriptions	—	—	—	—	—	—	—	—	—
“ angle, T, other than Lowmoor or Swedish	—	—	—	—	—	—	—	—	—
“ “ and hoop, other than Lowmoor or Swedish, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—
“ bar, Swedish and similar qualities	—	—	—	—	—	—	—	—	—
“ “ Swedish and similar qualities, nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—
“ “ other kinds	—	—	—	—	—	—	—	—	—
“ “ “ nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—
“ “ “ if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—
“ channel, including channel for carriages	—	—	—	—	—	—	—	—	—
“ plate and sheet, Swedish and charcoal	—	—	—	—	—	—	—	—	—
“ bars, plates, and sheets, Swedish and charcoal, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—
“ plate, other kinds, above ½ inch thick and strips	—	—	—	—	—	—	—	—	—
“ sheets, other kinds, up to ½ inch thick	—	—	—	—	—	—	—	—	—
“ beams, joists, pillars, girders, screw piles, bridge-work and other descriptions of iron imported exclusively for building purposes	Free	—	—	—	—	1 per cent.	1 per cent.	—	—
“ flat, square, and bolt	—	—	—	—	—	—	—	—	—
“ hoop	—	—	—	—	—	—	—	—	—
“ nails and nail-rod	—	—	—	—	—	—	—	—	—
“ nuts and bolts, rivets and washers	—	—	—	—	—	—	—	—	—
“ sheets (other than corrugated), plates or strips, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, chequered or planished	—	—	—	—	—	—	—	—	—
“ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—
“ nails, rose, wire, and flat-headed	—	—	—	—	—	—	—	—	—
“ other kinds, including galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—
“ nuts and bolts, also hook-bolts and nuts for roofing, galvanised or black	—	—	—	—	—	—	—	—	—

(a) Freed by Notification No. 3192, dated 12th July 1899

(b) By Notification No. 3276, dated 10th July 1895

(c) Notification No. 8129-S. R., dated 23rd December 1904

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915—continued

NAMES OF ARTICLES.	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII 4TH MARCH 1910
Iron old	—	—	—	—	—	1 per cent.	1 per cent.	1 per cent.	—
„ Pig	—	—	—	—	—	1 per cent.	1 per cent.	1 per cent.	—
„ pipes and tubes, including fittings there- for, such as bends, boots, elbows, tees, sockets, flanges, and the like	—	—	—	—	—	—	—	—	—
„ rails, chairs, sleepers (a) and bearing (f), fish-plates, and dogspikes, switches and crossings other than those exempt as railway materials also lever boxes, clips and tie-bars (c).	—	—	—	—	—	—	—	—	—
„ rice bowls	Free	—	—	—	—	—	—	—	—
„ rod, round	—	—	—	—	—	—	—	—	—
„ ridging, guttering and continuous roofing sheets and ridging	—	—	—	—	—	—	—	—	—
„ rivets, and washers, all sorts	—	—	—	—	—	—	—	—	—
„ wire, including fencing-wire and wire- rope, but excluding wire-netting.	—	—	—	—	—	—	—	—	—
„ all other sorts, including discs or circles and wire-netting	—	—	—	—	—	—	5 per cent	5 per cent	—
„ cans or drums, when imported contain- ing petroleum, which is separately as- sessed to duty at one anna and six pies (h) per Imperial gallon namely (g) :—	—	—	—	—	—	—	—	—	—
„ cans, tinned, other than petrol tins of two gallons capacity	—	—	—	—	—	—	—	—	—
„ „ or drums, not tinned, of two gal- lons capacity	—	—	—	—	—	—	—	—	—
„ drums of four gallons capacity— (a) with faucet caps	—	—	—	—	—	—	—	—	—
„ (b) ordinary	—	—	—	—	—	—	—	—	—
Lametta	—	—	—	—	—	—	—	—	—
Lead, all sorts	—	—	—	—	—	—	—	—	—
Quicksilver	—	—	—	—	—	—	—	—	—
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free	—
Shot, bird (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Silver bullion and coin	—	—	—	—	—	—	—	—	—
„ current coin of the Government of India	—	—	—	—	—	Free	Free	Free	4 annas per ounce Free
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—
„ bars (other than cast steel) and blooms angle, T	—	—	—	—	—	—	—	—	—
„ basic, all sorts	—	—	—	—	—	—	—	—	—
„ angle, T, and hoop, if galvanised, tinned or lead-coated	—	—	—	—	—	—	—	—	—
„ beams, joists, pillars, girders, screw piles, bridge-work and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	—	—	—	—
„ anchors, and cables	—	—	—	—	—	—	—	—	—
„ blistered and cast including spring and tub steel	—	—	—	—	—	—	—	—	—
„ ridging, guttering, and continuous roofing	Free	—	—	—	—	—	—	—	—
„ hoops, including galvanised (d)	—	—	—	—	—	—	—	—	—
„ nails, nuts, bolts, and nail-rods	—	—	—	—	—	—	—	—	—
„ old	—	—	—	—	—	—	—	—	—
„ bars, Swedish and similar qualities	—	—	—	—	—	—	—	—	—
„ nail-rod, round-rod, and square, under ½ inch in diameter	—	—	—	—	—	—	—	—	—
„ bar, galvanised, tinned, lead-coated, planished, or polished	—	—	—	—	—	—	—	—	—
„ channel, including channel for carriages sheets (other than corrugated), plates or strips, if galvanised, tinned, lead- coated, chequered, or planished	—	—	—	—	—	—	—	—	—
„ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—
„ pipes and tubes, including fittings there- for, such as bends, boots, elbows, tees, sockets, flanges, and the like (e)	—	—	—	—	—	—	—	—	—
„ plates and strips and sheets	—	—	—	—	—	—	—	—	—
„ rails, sleepers (a), chairs, and bearing, and fish-plates, and dogspikes, switches, and crossings, other than those exempt as railway materials, also lever-boxes, clips, and tie-bars (b)	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—
„ rivets and washers, all sorts	—	—	—	—	—	—	—	—	—
„ T-bars	—	—	—	—	—	—	—	—	—
„ wire, including fencing wire but exclud- ing wire-netting	—	—	—	—	—	—	—	—	—
„ wire-rope	—	—	—	—	—	—	—	—	—
„ cans or drums, when imported contain- ing petroleum, which is separately assessed to duty at one anna and six pies (h) per Imperial gallon namely (g) :—	—	—	—	—	—	—	—	—	—
„ cans, tinned, other than petrol tins of two gallons capacity	—	—	—	—	—	—	—	5 per cent.	—
„ „ or drums, not tinned, of two gallons capacity	—	—	—	—	—	—	—	—	—
„ drums of four gallons capacity— (a) with faucet caps	—	—	—	—	—	—	—	—	—
„ (b) ordinary	—	—	—	—	—	—	—	—	—
Tin, block	—	—	—	—	—	—	—	—	—
„ foil, and other sorts	—	—	—	—	—	—	—	—	—

(a) Notification No. 1844, dated 23rd April 1897

(b) Bird-shot was free until the 10th March 1894

(c) Notification No. 2019, dated 27th June 1899

(d) Notification No. 1947, dated 28th April 1899

(e) Notification No. 2351, dated 22nd May 1899

(f) Notification No. 9388, dated 17th December 1909

(g) Commerce and Industry Department Notification No. 10813-128, dated 20th December 1913

(h) Commerce and Industry Department Notification No. 9297-135, dated 24th December 1910

No. 115.—*RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915—continued*

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910
METALS, unwrought and wrought, and articles made of metals—concluded									
Zinc or spelter, nails	—	—	—	—	—	—	—	5 per cent	—
" " tiles or slabs, soft	—	—	—	—	—	—	—	"	—
" " " " " " hard	—	—	—	—	—	—	—	"	—
" " all other sorts, including boiler tiles	—	—	—	—	—	—	—	"	—
Steel, all other sorts, including discs or circles and wire-netting	—	—	—	—	—	5 per cent	5 per cent	"	—
All other sorts of metals	—	—	—	—	—	"	"	"	—
MINERAL, AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	"	"	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	"	"	—
OIL—									
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Bangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petrol, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6
per Imperial gallon	—	—	—	—	—	—	—	—	—
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel (a) or for some sanitary or hygienic purpose (c)	—	—	—	—	—	—	—	"	—
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	"	—
OILSEED, also bran, fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—
OIL-CLOTH AND FLOOR-CLOTH, including lin-crusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
Opium (b) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. p. 24 0 0
Opium (b) and its alkaloids (per ser of 80 tolas)	—	—	—	—	—	—	—	—	—
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals including glue and putty	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (d) which are free	Free	—	—	—	—	"	"	"	—
Articles made of paper and papier-mâché	"	—	—	—	—	—	"	"	—
PERFUMERY, except perfumed spirit, for which see under Liquors	"	—	—	—	—	5 per cent	"	"	—
PIECEGOODS not otherwise described, except cotton piecegoods	"	—	—	—	—	"	See "Textile fabrics not otherwise described" 5 per cent	See "Textile fabrics not otherwise described" 5 per cent	—
PIPES and other implements used in the consumption of tobacco and other narcotics	"	—	—	—	—	"	5 per cent	5 per cent	—
PITCH, TAR, AND DAMMER	"	—	—	—	—	"	"	"	—
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—
PRECIOUS STONES AND PEARLS, unset [including the stones generically known as Cambay stones (e), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	"	"	—
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (f)	Free	—	—	—	—	—	"	"	—
PROVISIONS, OILMAN'S STORES, AND GROCERIES (f) (g) (h)	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—

(a) Notification No. 5754, dated 27th October 1902

(b) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) Notification No. 1959-101, dated the 1st March 1907

(d) Freed by No. 4528, dated 15th July 1904

(e) Financial Department letter No. 1327, dated 24th March 1897

(f) Signally and sozille freed by Notification No. 5584, dated 19th December 1893

(g) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October 1896

(h) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903

(i) Notification No. 5567-52, dated 18th July 1906

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910
BAGS	—	—	—	—	—	—	Free	Free	—
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trolleys, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (a), and standards, wire and other materials for fencing: provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein	—	—	—	—	—	—	—	—	—
SALT (b)— Imported into Burma per maund of 82½ lb avoirdupois	R 1 a. 0 3	R a. 0 3	R a. 1 0(c)	R a. 1 0	R a. 1 0	Free	"	"	—
Imported to Bengal (e) Madras, Bombay, and Sind, per maund of 82½ lb avoirdupois	2 0	2 0	2 3(e)	2 8	2 8	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt(d)	Same rate as on excised salt
SALTED FISH, wet or dry, per maund of 82½ lb avoirdupois	—	—	—	—	0 6(f)	R a. 0 6	R a. 0 6	R a. 0 6	R a. 0 6
SEEDS of all sorts, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (g)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	Such rate or rates of duty not exceeding 12as, as the Governor General in Council may, by notification in the Gazette of India from time to time prescribe.
SHELLS AND COWRIES (g), including articles made of shell, not otherwise described	"	—	—	—	—	"	"	"	—
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections	—	—	—	—	—	—	Free	Free	—
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
SIZING for cotton, paper, or any other material	—	—	—	—	—	—	"	"	—
SOAP	Free	—	—	—	—	5 per cent	"	"	—
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	—	Free	Free	—
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STATIONERY, excluding paper, which see	"	—	—	—	—	"	"	"	—
STATUARY AND PICTURES intended to be put up in a public place	"	—	—	—	—	—	Free	Free	—
STONE AND MARBLE, and articles made of stone and marble	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	"	"	—
SUGAR including saccharine produce of all kinds and confectionery	Free	—	—	—	—	5 per cent	"	"	—
TALLOW AND GREASE, including stearine	"	—	—	—	—	"	"	"	—
TEA	"	—	—	—	—	"	"	"	—
TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of packing of tea for transport in bulk	—	—	—	—	—	Free	Free	Free	—
TEA-WITHERING RACKS	—	—	—	—	—	—	—	Free (h)	—
TEXTILE FABRICS not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent	—
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	"	"	—
TOYS, including toy-books and requisites for all games	"	—	—	—	—	"	"	"	—
UMBRELLAS, parasols, and sunshades, of all kinds	"	—	—	—	—	"	"	"	—
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	"	"	—
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"	—
WOOD AND TIMBER (except firewood which is free) and articles made of wood not otherwise described	—	—	—	—	—	"	"	"	—
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—
ALL OTHER ARTICLES, manufactured or unmanufactured not included in any of the items enumerated	—	—	—	—	—	—	"	"	—

(a) Notification No. 1632, dated 10th April 1896
(b) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(c) By Notification No. 343, dated 19th January 1888
(d) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82½ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to Rs 1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to Rs 1 with effect from the 20th March 1907 by Notification No. 1748 of the same date. In case of Aden the duty is one rupee for each 140 lbs. avoirdupois
(e) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894)
(f) On imports into Burma only
(g) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896
(h) By Notification No. 2896, dated 3rd July 1896
(i) By Notification No. 9088-118, dated 30th September 1908

No. 116.—RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1915

ARTICLES	ACT XI OF 10TH MARCH 1882	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT XIV OF 20TH MARCH 1899	ACT IX OF 20TH MARCH 1903
GRAIN—							
Rice in the husk (paddy), per maund of 82 $\frac{3}{4}$ lb avoirdupois	R a. 0 3	R a. 0 3	R a. 0 3	R a. 0 3	R a. 0 3	R a. 0 3	=
Rice not in the husk, per maund of 82 $\frac{3}{4}$ lb avoirdupois							
Rice-flour, per maund of 82 $\frac{3}{4}$ lb avoirdupois	—	0 3	0 3	0 3	0 3	0 3	—
Tea (a)	—	—	—	—	—	—	$\frac{1}{4}$ pie per lb.

(a) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

[FOR TABLES PAGES 268 TO 275.]

The income tax in India in 1913-14 yielded R284 lakhs or 2 per cent of the total revenue as against 22 per cent in the United Kingdom. The tax is accordingly not of the importance which it is in the taxation system of the United Kingdom.

History

The first general income tax was levied in 1860 to relieve the financial burdens of the immediately preceding years. The Act was on the English model and was to have effect for a period of 5 years. It ceased, therefore, to operate in 1865, but the financial position did not permit of direct taxation being abandoned. In 1867 an Act was therefore passed, imposing a license tax on professions and trades excluding agriculture, and the tax continued to be levied till the end of 1872-73. No further taxation was imposed until 1877 when a license tax was levied on traders and artisans to meet a portion of the Famine Insurance grant, and Acts were passed in 1878 for this purpose for the United Provinces, the Punjab, Bengal, Madras, and Bombay. These Acts remained in force until 1886. The license tax of 1878 was, however, converted into a general income tax by the Income Tax Act, II of 1886, applying to all India, which came into operation on the 1st April 1886 and still remains in force.* All sources of non-agricultural income were taxed. They were divided into four classes, namely, (1) Salaries and pensions, (2) Profits of Companies, (3) Interest on Securities, and (4) other sources. A general rate of 5 pies in the rupee (a little more than 2½ per cent) was levied on all income over R2,000 per annum, incomes between R500 to R2,000 derived from salaries and interest on securities were taxed at the rate of 4 pies in the rupee (a little over 2 per cent), and similar incomes derived from other sources at fixed rates according to classes. Incomes below R500 were not assessed with the result that the tax was collected from a very small proportion of the total population. Incomes derived from land and agriculture were exempted. Charities and religious endowments were also free from the tax. There are some other minor exceptions, which are noted at the foot of respective tables.

Total tax and number of assesses:

In the first year of the operation of the Income Tax Act the net revenue realised was R127½ lakhs. The receipts from the tax rose steadily from year to year at an average rate of 3 per cent annually up to the end of 1902-03 when the revenue amounted to R210 lakhs, the total increase being nearly 53 per cent, while the number of assesses increased by 51 per cent. In 1903 the favourable financial conditions permitted the exemption from the tax of incomes between R500 and R1,000 per annum, that is to say, the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903, with effect from 1st April 1903. The proceeds of the tax during 1903-04 were R180 lakhs, the loss of revenue sustained by the new Act being R 30 lakhs or 14 per cent of the total. The loss was gradually made good by the year 1907-08 when the revenue realised amounted to R224½ lakhs, and this steadily rose to R284 lakhs in 1913-14. The number of assesses that were freed by the Act of 1903 was about 269,000 persons, formerly assessed, out of a total number of 507,000 in 1902-03, the number being thus reduced by 53 per cent to 238,000 during 1903-04. This number gradually rose by 39 per cent to 331,000 in 1913-14, being about one per mille of the total population. The classes with an annual income of R1,000 to R2,000, i.e., those paying the rate of 4 pies in the rupee, contain 209,000 assesses, or 65 per cent of the total, and pay a revenue of R65 lakhs or 20 per cent of the collections, while those with an annual income of R2,000 and upwards, i.e., paying the rate of 5 pies in the rupee contain 112,000 assesses, or 35 per cent of the total, with a revenue of R228 lakhs or 80 per cent of the collections.

Classification of income

Of the four parts or groups of income, Part I—Salaries and pensions (mostly Government Servants) yielded in 1913-14 R74 lakhs or 26 per cent, Part II—Profits of Companies R40 lakhs or 14 per cent, Part III—Interest on Securities R12½ lakhs or 4½ per cent, and Part IV—other sources nearly R157 lakhs or 55½ per cent. There have been slight variations in these proportions since the Act came into force in 1903, except in Part II—Profits of Companies, which showed an improvement from 8 to 14 per cent. Under Part I—Salaries and pensions, incomes are divided into 13 classes and the largest number of assesses is those with an annual income of R1,000 but less than R1,250, namely, 32,000 persons paying a revenue of R5½ lakhs; coming next in importance are those with an income of R 2,500 but less than R 5,000 (17,500 assesses with a revenue of R15 lakhs), of R2,000 but less than 2,500 (9,900 assesses with a revenue of R5½ lakhs), and of R5,000 but less than R10,000 (9,300 assesses with a revenue of R15½ lakhs). Cotton spinning and weaving,

	Total collection of income Tax (R 1,000)	Per cent. of total
Bengal	66,21	23
Bombay	66,26	23
Madras	36,47	13
United Provinces	26,63	9
Burma	22,86	8
Punjab including Delhi	18,73	7
Bihar and Orissa	13,71	5
Central Provinces and Berar	8,40	3
Assam	4,25	1.5
North-West Frontier Province	1,52	0.5
Other Provinces and Departments of Government	19,00	7
TOTAL	2,84,04	100

ing, jute spinning and weaving, railway, mining, and banking companies are the main sources of receipt with a revenue varying from R4 lakhs to R6 lakhs under each of them in Part II—Profits of Companies. Under other sources the principal classes are bankers and money lenders (R43½ lakhs or 28 per cent), agents and brokers (R16½ lakhs or 11 per cent), general merchants (R15 lakhs or 9 per cent), piece goods merchants (R12 lakhs or 8 per cent), house owners (R12 lakhs or 8 per cent), and grain merchants and legal practitioners (R9 lakhs or 6 per cent each). The marginal statement shows the total amount of income tax collected in each province with the proportion to the total amount collected in British India during 1913-14. In Bombay every 327 persons account for one assessee with a non-agricultural income of not less than R1,000, in Burma 389, in the Punjab 626, in Madras 775, in Bengal 792, in the Central Provinces 1,015, in Assam 1,158, and in the United Provinces 1,235.

* This Act has been modified with effect from the 1st March 1916 by the Indian Income Tax (Amendment) Act, V of 1916

The marginal table shows the growth of the total collections and the growth of the total estimated income Taxable income on which the tax was assessed. Applying the rates of the tax to the total collections under the various classes, the total income is worked out to be R114½ crores or £76 millions in 1913-14. The annual income of the tax-payers of the four lower classes comes to an average of R1,260 and of the nine higher classes to R7,800 for each assessee.

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R1,07,055 in 1911-12, R1,21,539 in 1912-13, and R1,44,502 in 1913-14, being about one-half per cent on the total collections.

Taking the average incidence of taxation on the assessees, Bengal is first with R115 per head ; then comes Incidence Bombay (R110), Burma (R83), Assam (R73), the United Provinces (R69), Madras (R68), and per head of the Punjab (R58). assessees

	Number of assessees	Incidence per head of population		The number of persons assessed to income tax, exclusive of Government servants, assessed on their salaries in the principal provinces in 1913-14 and the incidence of the tax per head of population were as stated in the marginal table.
		a.	p.	
Bombay	59,805	4	11.9	
Burma	22,535	2	11	
Bengal	52,878	2	1.5	
Madras	53,234	1	3.3	
Punjab (including Delhi)	29,513	1	2.9	
Assam	4,949	0	10	
North-West Frontier Province	2,023	0	9	
United Provinces of Agra and Oudh	33,839	0	9	
Central Provinces and Berar	11,796	0	9.3	
Bihar and Orissa	18,141	0	6.4	

More than 70 per cent of the Bengal, about 67 per cent of the Bombay, and about 23 per cent of the Collection in Madras collections are derived from the Presidency towns. Presidency town

INCOME TAX*

No. 117.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in the ten years 1904-05 to 1914-15

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	Number	R	Number	R	R	Number	R	Number	R
1904-05 . . .	71,628	54,55,850	5,784	17,19,176	9,89,136	165,760	1,07,40,082	243,172	1,89,04,244
1905-06 . . .	75,831	56,93,396	6,743	19,34,073	10,18,747	166,870	1,10,07,282	249,444	1,96,53,498
1906-07 . . .	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08 . . .	84,360	63,18,130	7,210	28,24,574	10,99,250	170,498	1,22,02,080	262,068	2,24,44,014
1908-09 . . .	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10 . . .	90,289	68,59,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,95,483
1910-11 . . .	85,014	64,14,945	7,952	25,09,943	11,85,451	184,908	1,28,54,031	277,822	2,29,64,370
1911-12 . . .	88,554	68,40,649	8,162	25,32,230	12,11,310	192,272	1,34,19,531	288,988	2,40,03,720
1912-13 . . .	93,690	71,11,585	8,377	24,67,116	12,25,404	201,623	1,45,02,541	303,690	2,53,06,686
1913-14 . . .	100,287	74,33,228	8,740	40,08,542	12,76,388	213,366	1,56,86,447	322,393	2,84,04,605

* Compiled from figures supplied by the Local Governments and Administrations

NOTE.—For figures for earlier years, see Part IV (b) of Statistics of British India, 6th issue

No. 118.—COST of COLLECTION (in rupees) in each PROVINCE, in the ten years from 1904-05 to 1913-14

	Burma	Assam (a)	Bengal (b)	Bihar and Orissa	United Provin- ces of Agra and Oudh	Ajmer- Merwara	Punjab including Delhi	North- West Frontier Pro- vince	Bombay	Central Provin- ces and Berar	Madras	Banga- lore	Coorg	TOTAL
1904-05 . . .	36,572	1,071	1,59,056	..	1,108	1,222	12,498	921	72,604	81	28,806	213	..	3,14,152
1905-06 . . .	39,668	27,256	1,44,636	..	1,144	1,177	11,110	834	76,384	6,116	32,598	214	..	3,41,127
1906-07 . . .	40,934	28,679	1,55,520	..	1,189	1,269	10,920	848	83,235	6,709	32,539	200	..	3,62,042
1907-08 . . .	40,459	29,824	1,67,478	..	1,161	1,230	11,044	865	88,518	12,343	34,763	200	..	3,87,885
1908-09 . . .	37,689	32,200	1,72,236	..	1,154	1,217	11,669	954	91,439	10,177	37,658	200	..	3,96,593
1909-10 . . .	40,677	35,828	1,71,484	..	1,150	1,244	11,422	991	94,169	9,837	38,891	200	..	4,05,892
1910-11 . . .	45,432	36,283	1,71,587	..	1,250	1,174	10,908	1,081	1,07,686	8,796	35,525	200	..	4,19,922
1911-12 . . .	46,272	5,449	1,71,148	41,627	1,707	1,292	11,325	1,376	1,16,620	9,809	36,930	200	..	4,43,755
1912-13 . . .	49,981	4,670	1,69,579	40,780	1,561	1,268	12,680	1,152	1,26,263	12,059	36,989	200	..	4,57,122
1913-14 . . .	51,780	1,593	1,67,989	45,234	1,663	1,397	18,572	977	1,41,357	13,006	39,191	200	..	4,82,959

NOTE.—The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(a) Includes Eastern Bengal for the years 1905-06 to 1910-11

(b) Includes Bihar and Orissa up to 1910-11 and excludes Eastern Bengal from 1905-06 to 1910-11

No. 119.—COLLECTIONS (in rupees) under each part † or group of INCOMES in each PROVINCE of BRITISH INDIA, in the ten years 1904-05 to 1913-14

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1904-05					1905-06				
Burma	4,41,340	2,67,260	13,679	6,46,803	13,69,082	4,77,798	2,77,987	15,065	7,62,718	15,33,568
Eastern Bengal and Assam(a)	1,51,440	1,376	348	93,802	2,46,966	2,80,162	4,888	6,370	6,50,879	(b)9,42,299
Bengal(a)	11,75,988	5,62,987	1,11,789	31,48,761	49,99,525	10,94,529	7,33,905	1,11,365	26,84,045	46,23,844
United Provinces of Agra and Oudh	3,96,406	1,58,094	38,442	14,43,723	20,36,665	4,17,750	1,63,489	39,900	14,43,044	20,64,183
Punjab	2,46,281	56,044	18,837	8,98,023	12,19,185	2,55,541	53,924	20,627	9,05,435	12,35,527
North-West Frontier Province .	39,425	..	198	69,096	1,08,719	40,179	..	295	75,903	1,16,377
Bombay	7,94,743	4,41,173	2,96,678	21,67,104	36,99,698	8,31,376	4,76,718	3,17,936	21,78,848	38,04,878
Central Provinces and Berar .	1,14,389	54,502	1,684	3,88,375	5,58,950	1,18,130	37,221	1,581	3,86,552	5,43,484
Madras	4,70,909	1,41,217	64,683	18,33,143	25,09,852	4,95,081	1,56,118	64,432	18,68,033	25,83,664
Other Provinces and Departments of Government .	16,24,929	36,523	4,42,898	51,252	21,55,602	16,82,850	29,823	4,41,176	51,825	22,05,674
TOTAL	54,55,850	17,19,176	9,89,136	1,07,40,082	1,89,04,244	56,93,396	19,34,073	10,18,747	1,10,07,282	1,96,53,498
	1906-07					1907-08				
Burma	5,16,938	2,35,850	20,995	7,69,566	15,43,349	5,53,523	3,08,183	22,319	8,43,550	17,27,575
Eastern Bengal and Assam (a)	3,13,772	4,655	6,525	6,85,084	10,10,036	3,46,065	23,483	6,486	7,37,175	11,13,209
Bengal (a)	11,57,593	8,07,564	1,15,546	27,58,579	48,39,282	12,15,391	9,29,606	1,25,845	29,04,008	51,74,850
United Provinces of Agra and Oudh	4,27,630	1,93,197	38,018	14,56,225	21,15,070	4,34,053	1,96,177	39,712	15,09,026	21,78,968
Punjab	2,64,843	69,209	21,131	9,72,198	13,27,381	2,79,003	79,894	17,518	9,89,443	13,65,858
North-West Frontier Province .	41,433	534	333	81,423	1,23,723	43,121	497	169	84,034	1,27,821
Bombay	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561	9,50,074	9,50,534	3,73,057	25,76,505	48,50,170
Central Provinces and Berar .	1,23,064	83,942	1,548	3,72,245	5,80,799	1,29,721	84,696	1,984	3,72,095	5,88,496
Madras	5,04,954	2,28,656	63,021	19,30,170	27,26,801	5,31,239	2,14,978	68,029	21,26,321	29,40,567
Other Provinces and Departments of Government .	17,40,784	31,987	4,39,136	49,730	22,61,637	18,35,940	36,526	4,44,131	59,903	23,76,500
TOTAL	59,76,597	26,98,565	10,51,655	1,14,44,822	2,11,71,639	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,014
	1908-09					1909-10				
Burma	5,76,127	3,64,705	23,189	8,16,305	17,80,326	6,30,697	3,97,974	24,903	7,80,498	18,34,072
Eastern Bengal and Assam(a)	3,77,258	24,071	7,756	7,66,708	11,75,793	3,81,025	20,434	6,297	7,92,557	12,00,313
Bengal(a)	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869	13,11,815	12,05,002	1,42,568	29,19,475	55,78,860
United Provinces of Agra and Oudh	4,54,872	2,32,351	40,758	15,05,159	22,33,140	4,53,653	2,10,668	40,234	14,99,236	22,03,791
Punjab	2,78,897	84,253	15,715	10,31,989	14,10,854	2,88,053	78,125	18,556	10,66,947	14,51,081
North-West Frontier Province .	43,482	181	399	85,096	1,29,168	44,788	..	556	86,819	1,32,163
Bombay	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352	10,31,174	5,76,305	3,93,351	26,83,798	46,84,628
Central Provinces and Berar .	1,41,422	56,966	1,874	3,63,545	5,63,807	1,44,411	31,468	1,773	3,58,549	5,36,201
Madras	5,52,757	2,05,087	68,571	21,21,555	29,47,970	5,92,863	2,38,672	69,350	21,28,109	30,28,994
Other Provinces and Departments of Government .	18,64,383	32,147	4,72,366	59,502	24,28,398	19,80,538	33,458	4,65,556	65,218	25,44,780
TOTAL	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667	68,59,017	27,92,116	11,63,144	1,23,81,206	2,31,95,483
	1910-11					1911-12				
Burma	6,80,222	3,98,327	27,194	7,87,208	18,92,951	7,45,233	4,02,032	30,690	7,67,282	19,45,237
Eastern Bengal and Assam (a)	4,00,253	7,880	6,719	8,19,889	12,34,841	2,08,367	2,068	463	1,61,428	3,72,346
Bengal (a)	13,60,988	9,27,114	1,50,631	29,23,340	53,62,073	14,19,556	9,60,728	1,55,411	27,88,649	53,24,744
Bihar and Orissa	..	..	..	..	..	2,18,461	2,613	4,981	9,48,408	11,74,463
United Provinces of Agra and Oudh	4,64,823	2,15,770	40,155	15,87,143	23,07,891	5,24,092	2,17,000	40,885	16,20,102	24,02,079
Punjab	2,98,408	77,737	17,557	11,02,647	14,96,349	3,63,639	86,673	19,496	11,43,034	16,12,842
North-West Frontier Province .	49,380	384	332	87,638	1,37,734	50,402	727	425	90,907	1,42,461
Bombay	11,00,903	5,90,899	4,13,862	29,77,764	50,83,428	11,68,515	5,84,758	4,20,904	31,90,490	53,64,667
Central Provinces and Berar .	1,53,669	39,050	1,627	4,07,325	6,01,671	1,74,089	49,820	2,125	4,60,021	6,95,055
Madras	6,48,858	2,45,435	67,868	21,07,138	30,69,299	6,75,139	2,18,021	73,725	21,69,018	31,35,903
Other Provinces and Departments of Government .	12,57,441	7,347	4,59,506	53,839	17,78,139	12,92,736	7,790	4,62,205	71,192	18,33,923
TOTAL	64,14,945	25,09,943	11,85,451	1,28,54,031	2,29,64,370	68,40,649	25,32,230	12,11,310	1,34,19,531	2,40,03,720
	1912-13					1913-14 †				
Burma	7,73,639	2,95,766	29,292	8,75,722	19,74,419	8,09,010	4,77,676	29,560	9,69,984	22,86,230
Assam	2,16,059	3,120	738	1,78,929	3,98,846	2,32,677	3,232	716	1,88,457	4,25,082
Bengal	14,61,164	9,55,264	1,59,618	29,56,725	55,32,771	15,19,884	17,46,226	1,70,567	31,84,332	66,21,009
Bihar and Orissa	2,77,996	20,606	6,117	10,08,210	13,12,929	2,96,207	25,749	6,837	10,42,581	13,71,374
United Provinces of Agra and Oudh	5,26,205	2,43,322	42,643	16,82,041	24,94,211	5,58,046	3,29,650	41,885	17,33,778	26,63,359
Punjab (including Delhi)	3,76,087	1,04,241	17,320	12,60,721	17,58,369	3,85,666	1,00,755	16,996	13,69,329	18,72,746
North-West Frontier Province .	50,707	683	251	92,680	1,44,321	54,332	492	99	96,651	1,51,574
Bombay	12,46,875	5,73,142	4,48,025	34,60,430	57,28,472	13,12,070	9,69,767	4,60,374	38,83,430	66,25,641
Central Provinces and Berar .	1,80,599	36,758	1,899	5,08,497	7,27,753	1,94,304	59,327	2,674	5,84,134	8,40,439
Madras	6,94,829	2,25,285	66,264	24,13,930	34,00,308	7,32,874	2,85,735	65,957	25,62,982	36,47,548
Other Provinces and Departments of Government .	13,07,425	8,969	4,53,237	64,656	18,34,287	13,38,158	9,933	4,80,723	70,789	18,99,603
TOTAL	71,11,585	24,67,156	12,25,404	1,45,02,541	2,53,06,686	74,33,228	40,08,542	12,76,388	1,56,86,447	2,84,04,665

† Part I—Salaries and Pensions; Part II—Profits of companies; Part III—Interest on securities; and Part IV—Other sources of income

(a) The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905 and those from 1911-12 relate to the provinces of Assam and Bengal as constituted in 1912

(b) Incomplete

NOTE.—“Other Provinces and Departments of Government” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

‡ As for details see tables Nos. 121 to 124

INCOME TAX

(270)

No. 120.—COLLECTIONS (in rupees) of INCOME TAX in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in the ten years from 1904-05 to 1913-14

	Calcutta	Bombay	Madras	Rangoon	TOTAL
1904-05	27,35,507	22,44,051	5,78,601	7,97,448	63,55,607
1905-06	29,92,462	23,36,345	5,90,538	8,53,590	67,72,935
1906-07	31,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,60,305	32,62,463	7,03,904	9,49,960	82,76,632
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625
1910-11	33,58,900	34,55,211	7,32,090	10,83,884	86,30,085
1911-12	35,41,638	36,21,292	7,26,344	10,87,736	89,77,010
1912-13	36,89,636	37,99,178	8,51,345	10,24,550	93,64,709
1913-14	46,79,404	44,80,633	8,44,881	12,78,376	1,12,83,294

No. 121.—COLLECTIONS of INCOME TAX on SALARIES and PENSIONS (PART I of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA, in the ten years from 1904-05 to 1913-14

CLASS.	Income	PAID BY GOVERNMENT				Paid by local authorities		Paid by Companies, Public Bodies, Associations, and private employers		TOTAL	
		Salaries		Pensions, annuities and gratuities		Number	R	Number	R	Number	R
		Number	R	Number	R						
I	1,000 but less than 1,250	9,717	2,25,812	1,985	50,264	3,082	36,776	17,220	2,59,202	32,004	5,72,054
II	1,250 " " 1,500	2,494	71,458	664	21,580	568	13,148	4,253	1,15,706	7,979	2,21,892
III	1,500 " " 1,750	2,827	87,308	528	19,243	493	13,771	3,183	1,03,640	7,031	2,23,962
IV	1,750 " " 2,000	3,464	1,30,751	460	19,704	583	19,953	3,861	1,55,766	8,368	3,26,174
	TOTAL, I to IV	18,502	5,15,329	3,637	1,10,791	4,726	83,648	28,517	6,34,314	55,382	13,44,082
V	2,000 but less than 2,500	4,379	2,43,974	705	43,889	563	28,144	4,260	2,35,818	9,907	5,51,825
VI	2,500 " " 5,000	6,166	5,34,748	1,017	98,409	757	56,063	9,546	8,28,356	17,486	15,17,576
VII	5,000 " " 10,000	4,382	7,81,997	250	33,713	379	61,683	4,289	6,71,890	9,300	15,49,283
VIII	10,000 " " 20,000	2,745	9,09,120	82	23,295	109	30,718	871	2,71,751	3,807	12,34,884
IX	20,000 " " 30,000	558	3,14,341	18	10,060	11	6,662	89	49,338	676	3,80,701
X	30,000 " " 40,000	196	1,56,437	5	3,816	4	2,090	40	33,919	245	1,96,262
XI	40,000 " " 50,000	86	95,836	3	4,133	1	1,025	8	8,122	98	1,09,116
XII	50,000 " " 1,00,000	41	62,199	3	6,116	1	156	4	6,001	49	74,472
XIII	1,00,000 and more	8	24,203	2	8,072	..	..	..	..	10	32,275
	TOTAL, V to XIII	18,561	31,22,855	2,085	2,31,503	1,825	1,86,841	19,107	21,05,195	41,578	56,46,394
1913-14	GRAND TOTAL, ...	37,063	36,38,184	5,722	3,42,294	6,551	2,70,489	(a) 48,880	(a) 28,34,493	(b) 1,00,287	(b) 74,33,228
1912-13		36,791	37,32,406	5,915	3,46,410	5,871	2,58,191	45,182	26,61,396	(c) 93,690	(c) 71,11,585
1911-12		36,397	36,67,084	5,209	2,96,835	5,470	2,44,430	41,502	25,12,544	(c) 88,554	(c) 68,40,649
1910-11		34,216	33,78,394	5,356	2,97,698	5,852	2,44,914	38,402	22,76,830	(d) 85,014	(d) 64,14,945
1909-10		41,915	39,60,388	5,090	2,94,211	5,402	2,39,064	36,775	21,46,694	(e) 90,289	(e) 68,69,017
1908-09		39,835	38,20,263	5,298	3,00,274	5,085	2,18,505	36,426	20,17,419	(f) 87,717	(f) 65,63,672
1907-08		38,934	37,18,387	5,858	2,87,102	4,713	2,03,850	34,482	19,93,715	(g) 84,360	(g) 63,18,130
1906-07		35,900	35,65,364	4,954	2,76,612	4,656	1,96,985	32,891	18,92,333	(h) 78,464	(h) 59,76,597
1905-06		*	*	*	*	*	*	*	*	75,831	56,93,396
1904-05		*	*	*	*	*	*	*	*	71,628	54,55,850

NOTE.—The tax is levied on any salary, annuity, pension or gratuity paid to any person residing in British India or serving on board a ship by the Government or by a Company, or by public bodies, associations, private employers or by a local authority. The salary includes allowances, fees, commissions, perquisites or profits received but not travelling, tentage, horse or sumptuary or any other allowances granted to meet specific expenditure the salary of any military officer not exceeding Rs500 a month is exempted from the tax. The amount paid under a policy of Life Assurance, Service, Provident Funds, etc., are deducted from the full salaries or emoluments for assessment

(a) Includes 1,256 assesseees and tax Rs94,984, the details of which, by classes are not available

(b) Includes arrear collections Rs1,29,226 and 1,380 assesseees with tax Rs99,500, the details of which by classes are not available; but exclude 31 assesseees with tax Rs10,373 relating to Bangalore and Travancore

(c) Includes arrear collections Rs1,23,385 and Rs1,18,833, and 1,271 and 1,323 assesseees with tax Rs96,106 and Rs95,943 in 1911-12 and 1912-13, respectively, the details of which by classes are not available; but exclude 161 and 176 assesseees with tax Rs8,646 and Rs9,380 in 1911-12 and 1912-13 relating to Bangalore

(d) Includes arrear collections Rs1,24,876 and 1,283 assesseees with tax Rs95,107 in 1910-11, the details of which are not available; but exclude 147 assesseees with tax Rs8,080 relating to Bangalore and Travancore

(e) Includes arrear collections Rs1,32,677 and 1,247 assesseees with tax Rs93,758 in 1909-10, the details of which are not available; but exclude 140 assesseees with tax Rs7,775 relating to Bangalore and Travancore

(f) Includes arrear collections Rs1,22,662 and 1,200 assesseees with tax Rs91,827, the details of which by classes are not available; but exclude 127 assesseees with tax Rs7,278 relating to Bangalore and Travancore

(g) Including arrear collections Rs1,15,359 and 140 assesseees with tax Rs6,638, the details of which are not available; but excluding 117 assesseees with tax Rs6,921 relating to Bangalore and Travancore in 1907-08

(h) Including arrear collections Rs45,623 for Bengal, 159 assesseees with tax Rs5,871, the details of which by classes are not available, but excluding 96 assesseees with tax Rs6,186 relating to Bangalore and Travancore in 1906-07

* Details are not available

No. 122.—COLLECTIONS of INCOME-TAX ON PROFITS of COMPANIES (PART II of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1913-14

SOURCES OF INCOME	AT 5 PIES PER RUPEE	
	Number of assessees	Amount of tax
		R
1. Banking	597	4,27,518
2. Building and Land	18	27,902
3. Cotton spinning and weaving	155	6,17,102
4. „ pressing, ginning, and cleaning	219	75,339
5. Flour mills	19	26,707
6 Insurance, fire, life, and marine	118	1,28,811
7. Jute spinning and weaving	34	5,25,566
8. „ pressing	8	7,238
9. Landing, shipping, and warehousing	5	5,661
10. Mining coal	66	2,04,616
11. „ other minerals, including petroleum	116	3,24,133
12. Paper mills	5	7,771
13. Printing and publishing	20	6,247
14. Steam navigation, ocean	8	55,210
15. Ditto river	10	74,903
16. Sugar-making and refining	10	44,044
17. Railway	25	4,78,728
18. Tanneries and leather work	3	7,193
19. Telegraph and telephone	8	28,611
20. Tramway	14	73,963
21. Others	7,388	7,80,012
TOTAL	(a)8,740	(a)40,08,542

NOTE.—(1) This table is a continuation of table No. 5 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to changes of classification in the revised form of the return the collections for recent years are only roughly comparable with those of earlier years. The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 117 and 119 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(2) The tax is levied on the whole of net profits of companies carrying on business in British India and whose stock or funds is or are divided into shares and transferable. The net profits are determined by deducting the amount of expenses, such as repairing, insuring, establishment charges, losses, bad debts, interest paid, depreciation, etc., from gross receipts of the Company. The tax is also levied on any profits of a Shipping Company incorporated or registered out of British India.

(a) Includes 1 assessee and income tax Rs 13 being assessed at 4 pies per rupee and arrear collections of Rs 3,498, of which details by classes in respect of Rs 1,267 are not available.

No. 123.—COLLECTIONS of INCOME-TAX ON INTEREST ON SECURITIES (PART III of SCHEDULE II of the INCOME TAX ACT) with the AMOUNT of SECURITIES in BRITISH INDIA in 1913-14

CLASS	RATE OF TAX	SECURITIES OF THE GOVERNMENT OF INDIA		SECURITIES OF LOCAL AUTHORITIES		SECURITIES OF COMPANIES		TOTAL	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
		R	R	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	4,37,200	392	3,000	5	30,500	55	5,20,700	441
V to XIII	At 5 pies per Rupee	1,05,48,27,515	9,03,440	18,85,11,838	2,36,828	7,94,97,930	1,45,562	1,32,28,37,283	12,85,830
	TOTAL	1,05,53,14,715	9,03,832	18,85,14,838	2,36,833	7,95,28,430	1,45,617	1,32,33,57,983	12,76,388(a)

NOTE.—The tax is levied on interest payable in or out of British India by drafts on any place in British India on (a) promissory notes, debentures stock or other securities of the Government of India or (b) debentures or other securities for money issued by or on behalf of a local authority or to the interest on stock notes, arrears of rent derived from land or on securities held by or employed solely for religious or public charitable purposes or any interest enjoyed as a member of a company or of a firm or of a Hindu joint family whose income is subject to the tax, are exempted.

(a) Excludes Rs 9,221 levied in Bangalore and Travancore (of which Rs 11 have been excluded from classes (I—IV) and refunds of Rs 674 granted in Bombay and also in Bengal.

INCOME TAX

No. 124.—COLLECTIONS of INCOME-TAX on OTHER SOURCES OF INCOME (PART IV of SCHEDULE I of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1913-14

SOURCES OF INCOME	AT 4 PIES PER RUPEE		AT 5 PIES PER RUPEE		TOTAL	
	Number of assessees	Amount of tax	Number of assessees	Amount of tax	Number of assessees	Amount of tax
		R		R		R
(a) PROFESSIONS—						
1. Education	104	2,545	31	6,002	135	8,547
2. Engineering and architecture	43	1,173	78	29,126	121	30,299
3. Law : Barristers	205	5,916	510	1,56,137	715	1,62,053
4. „ Attorneys, pleaders, and other practitioners	5,681	1,60,186	4,343	5,58,435	10,024	7,18,621
5. Medical	1,099	28,256	671	1,04,985	1,770	1,33,241
6. Others	1,061	29,773	585	99,614	1,646	1,29,387
TOTAL	8,193	2,27,849	6,218	9,54,299	14,411	11,82,148
(b) MANUFACTURE, CONSTRUCTION, AND MANIPULATION (OTHER THAN COMPANIES)—						
1. Builders	74	2,040	24	8,354	98	10,394
2. Cotton spinning and weaving	181	5,288	212	46,608	393	51,896
3. Flour mills	142	3,749	60	10,383	202	14,132
4. Metal work (foundries, workshops, etc.)	396	10,949	193	47,925	589	58,874
5. Oil mills	195	5,489	143	27,397	338	32,886
6. Potteries	75	1,991	27	2,346	102	4,337
7. Rice mills	102	2,951	281	56,898	383	59,849
8. Rope works	53	1,443	14	1,666	67	3,109
9. Saw and timber mills	144	3,742	78	26,798	222	30,540
10. Silk reeling and weaving	223	6,180	86	10,750	309	16,930
11. Spirits	86	2,376	54	8,741	140	11,117
12. Sugar-making and refining	1,816	49,704	852	88,380	2,668	1,38,084
13. Tanneries and leather work	246	6,872	93	15,251	339	22,123
14. Others	1,014	26,900	458	67,027	1,472	93,927
TOTAL	4,747	1,29,674	2,575	4,18,524	7,322	5,48,198
(c) COMMERCE AND TRADE—						
1. Agents and brokers	4,023	1,13,802	4,228	15,42,257	8,251	16,56,059
2. Bankers and money-lenders	53,331	14,54,559	21,286	28,98,372	74,617	43,52,931
3. Contractors	2,326	66,571	1,771	3,12,333	4,097	3,78,904
4. Merchants and dealers in —						
(i) animals, including stablekeepers	1,167	30,889	287	35,333	1,454	66,222
(ii) apparel and drapery	3,590	95,265	1,414	1,78,601	5,004	2,73,866
(iii) books and stationery	543	14,762	237	30,193	780	44,955
(iv) building materials	1,323	37,239	620	96,271	1,943	1,33,510
(v) food-grains	16,079	4,34,758	4,607	5,02,718	20,686	9,37,476
(vi) other food stuffs (grocers and provisioners)	10,603	2,77,551	2,979	3,07,685	13,582	5,85,236
(vii) hides and skins	1,132	30,874	479	1,02,931	1,611	1,33,805
(viii) liquors (spirits, beer, wine)	981	28,266	526	95,429	1,507	1,23,695
(ix) metals (other than gold and silver)	1,695	46,461	902	1,26,187	2,597	1,72,648
(x) opium	122	3,507	142	42,747	264	46,254
(xi) piece goods (cotton, wool, silk)	10,337	2,80,946	5,435	8,91,560	15,772	11,72,506
(xii) precious stones and jewellery	1,077	30,023	702	1,26,048	1,779	1,56,071
(xiii) salt	505	13,789	192	35,071	697	48,860
(xiv) other commodities	15,764	4,26,449	6,632	10,56,704	22,396	14,83,153
Unclassified	9	211	3	234	12	445
5. Printers and publishers including newspaper offices	299	7,915	160	52,211	459	60,126
TOTAL	124,906	33,93,837	52,602	84,32,885	177,508	1,18,26,722
(d) PROPERTY, OWNERS OF—						
1. Houses	4,560	1,31,515	5,444	10,69,458	10,004	12,00,973
2. Estates taxable under the Act	585	16,424	880	2,91,753	1,465	3,08,177
TOTAL	5,145	1,47,939	6,324	13,61,211	11,469	15,09,150
(e) OTHERS, NOT CLASSIFIED ABOVE	3,538	92,127	1,831	3,06,106	5,369	3,98,233
GRAND TOTAL	146,529	39,91,426	69,550	1,14,73,025	213,366	1,56,86,447(a)

NOTE.—(1) This table is a continuation of table No. 7 of the Eighth Issue of the Volume of Financial and Commercial Statistics (1901). The annual returns from which it is prepared were discontinued for two years, and owing to the change of classification in the revised form of the return, the collections for recent years are only roughly comparable with those of earlier years. The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 117 and 119 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(2) The tax is levied on sources of income from (1) professions, (2) manufacture, construction and manipulation (other than Companies), (3) commerce and trade, and (4) property, houses and land. The following are, however, exempted from the tax: (1) property employed for religious, educational or public charitable purposes, (2) profits of Co-operative Societies or income of local authorities, (3) rent or revenue derived from land used for agricultural purposes or assessed to land revenue or subject to a local rate, (4) income derived from agriculture, or by a cultivator or receiver of rent in kind to render the produce raised fit for the market, or the sale thereof, (5) any building owned and occupied by the receiver of rent in the vicinity of the land as a dwelling house or a store house, factory, etc.

(a) Includes arrears collections Rs3,66,065, of which details in respect of Rs2,21,996 are not available

No. 125.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in the ten years from 1904-05 to 1913-14

	OLD CLASSES*				Class I, R1,000 but less than R1,250	
	I—R500 but less than R750		II—R750 but less than R1,000		Number	R
	Number	R	Number	R		
1904-05	1	3	74	765	88,115	17,09,339
1905-06	..	..	30	395	89,450	17,17,266
1906-07	..	..	8	61	90,859	17,32,001
1907-08	..	..	13	130	91,301	17,68,333
1908-09	..	..	12	113	92,039	17,86,505
1909-10	..	..	9	92	94,415	18,61,898
1910-11	..	..	..	..	95,730	18,75,764
1911-12	..	..	20	170	98,716	19,31,213
1912-13	..	..	..	..	1,04,501	20,11,532
1913-14	..	..	..	..	1,10,089	21,25,229

	Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		TOTAL CLASSES I TO IV (including old classes I and II)	
	Number	R	Number	R	Number	R	Number	R
1904-05	30,945	8,76,115	22,290	7,81,137	19,638	8,19,050	161,063	41,86,409
1905-06	31,608	8,97,104	23,037	8,08,246	20,252	8,46,891	164,377	42,69,902
1906-07	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025	167,711	43,45,222
1907-08	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368	170,108	44,73,693
1908-09	34,811	10,03,157	24,828	8,81,117	21,694	9,19,314	173,384	45,90,206
1909-10	36,180	10,55,275	25,664	9,24,653	22,059	9,47,564	178,327	47,59,482
1910-11	37,052	10,77,917	26,001	9,30,753	22,109	9,38,523	180,892	48,22,957
1911-12	38,290	11,16,397	27,224	9,72,488	23,130	9,74,414	187,380	49,94,682
1912-13	39,396	11,42,318	28,195	10,08,593	23,952	10,18,640	196,044	51,81,083
1913-14	42,311	12,24,555	30,438	10,81,257	25,891	10,97,900	208,729	55,28,941

	Class V, R2,000 but less than R2,500		Class VI, R2,500 but less than R5,000		Class VII, R5,000 but less than R10,000		Class VIII, R10,000 but less than R20,000		Class IX, R20,000 but less than R30,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1904-05	21,143	11,89,913	34,542	30,36,403	15,825	26,86,354	6,286	21,29,750	1,577	9,34,804
1905-06	22,139	12,27,821	35,522	31,15,809	16,241	27,89,376	6,639	22,27,097	1,673	9,83,452
1906-07	22,886	12,83,773	37,374	32,62,947	16,876	28,98,369	6,815	23,02,103	1,678	9,89,757
1907-08	23,970	13,60,481	38,586	34,67,999	17,388	30,63,981	7,141	24,52,474	1,790	10,67,098
1908-09	24,568	14,13,748	39,145	35,37,195	17,885	31,24,594	7,518	24,80,470	1,927	10,80,248
1909-10	25,358	14,64,659	40,918	36,87,055	18,816	33,22,462	7,380	25,37,259	1,738	10,58,327
1910-11	25,176	14,42,572	40,144	36,53,593	19,217	33,39,805	7,410	25,29,112	1,779	10,34,166
1911-12	26,144	15,00,634	42,086	38,26,139	20,441	35,70,108	7,879	27,19,671	1,816	10,96,427
1912-13	27,157	15,57,312	45,452	41,15,845	21,581	38,32,464	8,192	28,75,481	1,880	11,88,604
1913-14	28,283	16,28,797	48,120	43,69,360	22,922	40,67,570	8,648	30,51,728	1,969	12,39,486

	Class X, R30,000 but less than R40,000		Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		TOTAL CLASSES V TO XIII	
	Number	R	Number	R	Number	R	Number	R	Number	R
1904-05	574	4,85,223	289	3,26,010	435	7,63,318	262	20,68,968	80,933	1,36,20,743
1905-06	600	5,04,791	309	3,39,853	390	6,77,643	299	23,82,947	83,812	1,42,50,547(a)
1906-07	643	5,69,781	299	3,41,614	407	9,37,077	387	31,80,200	87,375	1,56,65,621
1907-08	660	5,77,339	337	3,90,338	501	9,56,785	404	34,10,712	90,777	1,67,56,974(b)
1908-09	730	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,035	1,71,56,173(c)
1909-10	687	6,00,562	322	3,77,318	469	8,57,080	360	32,39,738	96,048	1,71,22,443(c)
1910-11	706	5,94,753	352	4,02,949	500	9,02,355	363	29,72,512	95,647	1,68,50,257(c)
1911-12	734	6,55,194	367	4,38,864	515	9,65,881	355	29,61,989	100,337	1,89,12,523(c)
1912-13	741	6,56,169	402	4,86,121	553	10,66,841	365	30,50,164	106,323	1,88,03,478(c)
1913-14	828	7,49,153	411	4,95,400	616	11,71,932	487	47,64,338	112,284	2,14,99,215(c)

* Under the Income Tax Act, II of 1886, the taxable minimum of income was R500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to R1,000. Under the original Act the first two classes, of incomes were (I) R500 but less than R750 and (II) R750 but less than R1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03

(a) Includes R1,758, for which the details by classes are not available

(b) Includes R9,787, for which the details by classes are not available

(c) Excludes arrear collections R15,590 in 1908-09, R22,017 in 1909-10, R21,560 in 1910-11, R26,601 in 1911-12, R25,523 in 1912-13, and R33,549 in 1913-14 for which the details under each Part are not available

INCOME TAX

No. 126.—NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1913-14

	Classes I to IV (Rs.1,000 to under Rs.2,000)	Classes V to XIII (Rs.2,000 and above)	Total Number
Burma	17,745	9,373	27,242
Assam	3,005	2,791	5,796
Bengal	36,043	21,342	57,385
Bihar and Orissa	13,332	6,853	20,185
United Provinces of Agra and Oudh	24,441	12,511	38,208
Punjab (including Delhi)	22,958	8,949	31,907
North-West Frontier Province	1,678	762	2,440
Bombay	37,211	22,754	59,965
Central Provinces and Berar	9,408	4,321	13,729
Madras	37,220	16,178	53,428
Other Provinces and Departments of Government	5,658	6,450	12,108
TOTAL	208,729	112,284	(a)322,393

(a) Includes 124 assesses in Burma and 1,256 assesses in the United Provinces, for whom information about classes is not available

No. 127.—COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1904-05 to 1913-14

	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities) (a)	TOTAL (b)	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities) (a)	TOTAL (b)
	1904-05			1905-06		
Burma	2,38,323	11,23,927	(c)13,69,082	2,84,632	12,42,379	(c)15,33,568
Eastern Bengal and Assam (e)	48,917	1,98,049	2,46,966	2,81,172	6,51,018	9,42,299
Bengal (e)	9,96,365	40,03,160	49,99,525	7,90,623	38,33,221	46,23,844
United Provinces of Agra and Oudh	5,74,125	13,87,768	(d)20,36,665	5,60,678	14,24,587	(d)20,64,183
Punjab	4,24,270	7,94,915	12,19,185	4,27,032	8,08,495	12,35,527
North-West Frontier Province	35,758	72,961	1,08,719	37,703	78,674	1,16,377
Bombay	7,97,790	29,01,908	36,99,698	7,88,040	30,16,833	38,04,878
Central Provinces	1,44,332	4,14,618	5,58,950	1,52,128	3,91,356	5,43,484
Madras	7,12,381	17,97,471	25,09,852	7,19,936	18,63,728	25,83,664
Other Provinces and Departments of Government	2,17,386	19,09,222	21,55,602	2,29,382	19,53,703	22,05,674
TOTAL	41,89,647	1,46,03,999	1,89,04,244	42,71,326	1,52,63,999	1,96,53,498
	1906-07			1907-08		
Burma	2,98,121	12,39,373	(c)15,43,349	3,14,569	14,06,410	(c)17,27,575
Eastern Bengal and Assam (e)	2,98,327	7,11,709	10,10,036	3,17,823	7,95,386	11,13,209
Bengal (e)	8,00,916	40,38,366	48,39,282	8,17,930	43,56,920	51,74,850
United Provinces of Agra and Oudh	5,60,617	14,73,810	(d)21,15,070	5,73,783	15,18,291	(d)21,78,968
Punjab	4,46,157	8,81,224	13,27,381	4,55,264	9,10,000	(g)13,65,858
North-West Frontier Province	39,038	84,685	1,23,723	40,765	87,016	(g)1,27,821
Bombay	7,88,547	38,55,014	46,43,561	8,02,300	40,53,780	(h)48,50,170
Central Provinces	1,51,804	4,28,995	5,80,799	1,60,661	4,27,835	5,88,496
Madras	7,24,944	20,01,857	27,26,801	7,43,137	21,97,430	29,40,567
Other Provinces and Departments of Government	2,37,884	20,01,357	22,61,637	2,49,536	21,00,599	(f)23,76,500
TOTAL	43,46,355	1,67,16,390	2,11,71,639	44,75,768	1,78,53,667	2,24,44,014

NOTE.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

(a) See note marked (*) at foot of table No. 126. The figures under ‘classes I to IV’ include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04.

(b) The figures in this column differ in some cases from the sum of the figures in the two preceding columns, as explained in the notes (c) and (d). The sum of the totals in the two preceding columns exceed the sum of the figures in the two ‘total’ columns in table No. 126 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 113, 119 and 124. Previous to 1908-09, however, some small differences occurred.

(c) Includes Rs.6,832 in 1904-05 Rs.6,557 in 1905-06, Rs.8,855 in 1906-07, and Rs.6,599 in 1907-08, being deductions on commission paid to thugais.

(d) Includes Rs.74,772 in 1904-05, Rs.78,918 in 1905-06, Rs.80,643 in 1906-07, and Rs.6,884 in 1907-08 on account of collections by employers under section 9 (2) of the Act the details of which by classes are not available.

(e) The figures from 1905-06 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905.

(f) Includes Rs.26,864 in 1907-08, collected on the profits of some Railway Companies.

(g) Includes arrear collections of Rs.910 in the Punjab in 1907-08 and Rs.40 in the North-West Frontier Province in 1907-08 the details of which by classes are not available.

(h) Excludes arrear collections of Rs.910 for which the details by classes are not available.

N. B.—Classes I—IV denote the assesses whose annual incomes lie between 1,000 and 2,000 rupees and classes V—XIII denote those whose yearly incomes are 2,000 rupees and upwards.

No. 127.—COLLECTIONS (in rupees, of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1904-05 to 1913-14—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †
	1908-09			1909-10		
Burma	3,33,744	14,41,083	(a)17,80,326	3,59,522	14,69,528	(a)18,34,072
Eastern Bengal and Assam	3,37,574	8,38,219	11,75,793	3,53,437	8,46,876	12,00,313
Bengal	8,21,200	48,03,669	56,24,869	8,69,758	47,09,102	55,78,860
United Provinces of Agra and Oudh	5,82,468	15,64,344	(b)22,33,140	5,95,938	15,19,024	(b)22,03,791
Punjab	4,73,301	9,36,818	(c)14,10,854	4,96,324	9,55,357	14,51,681
North-West Frontier Province	42,362	86,734	(c)1,29,158	44,195	89,541	(c)1,32,163
Bombay	8,07,868	39,21,484	47,29,352	8,23,884	38,60,744	46,84,628
Central Provinces	1,65,324	3,98,483	5,63,807	1,72,324	3,63,877	5,36,201
Madras	7,65,204	21,82,766	29,47,970	8,05,335	22,23,659	30,28,994
Other Provinces and Departments of Government	2,64,665	21,41,360	(d)24,28,398	2,74,160	22,44,473	(d)25,44,780
TOTAL	45,93,710	1,83,14,960	2,30,23,667	47,92,877	1,82,82,181	2,31,95,483
	1910-11			1911-12		
Burma	3,72,878	15,15,370	(a)18,92,951	3,89,466	15,50,754	(a)19,45,237
Eastern Bengal and Assam	3,69,641	8,65,200	12,34,841	72,567	2,99,779	3,72,346
Bengal	9,09,057	44,53,016	53,62,073	9,00,505	44,24,239	53,24,744
Bihar and Orissa	..	..	..	3,25,206	8,49,257	11,74,463
United Provinces of Agra and Oudh	6,14,307	16,03,180	(b)23,07,891	6,26,701	16,84,287	(b)24,02,079
Punjab	5,12,123	9,83,204	(c)14,96,349	5,36,449	10,76,032	(c)16,12,842
North-West Frontier Province	40,213	92,315	(c)1,37,734	43,383	98,836	(c)1,42,461
Bombay	8,82,160	42,01,268	50,83,428	9,22,867	44,41,800	53,64,667
Central Provinces	1,91,001	4,10,670	6,01,671	2,05,728	4,89,327	6,95,055
Madras	7,92,567	22,76,732	30,69,299	8,27,595	23,08,308	31,35,903
Other Provinces and Departments of Government	1,41,238	16,36,895	17,78,133	1,45,019	16,88,904	18,33,923
TOTAL	48,25,185	1,80,37,850	2,29,64,370	49,95,486	1,89,11,523	2,40,03,720
	1912-13			1913-14		
Burma	4,21,733	15,48,956	(a)19,74,419	4,52,139	18,29,575	(a)22,86,230
Assam	76,609	3,22,237	3,98,846	80,181	3,44,901	4,25,082
Bengal	9,14,390	46,18,381	55,32,771	9,66,545	56,54,464	66,21,009
Bihar and Orissa	3,39,485	9,73,444	13,12,929	3,61,048	10,10,326	13,71,374
United Provinces of Agra and Oudh	6,38,413	17,63,090	(b)24,94,211	6,72,943	18,94,877	(b)26,63,359
Punjab (including Delhi)	5,73,291	11,84,814	(g)17,58,369	6,24,357	12,48,383	(g)18,72,746
North-West Frontier Province	43,056	1,01,245	(g)1,44,321	45,670	1,05,904	1,51,574
Bombay	9,36,858	47,91,614	57,28,472	10,03,337	56,22,304	66,25,641
Central Provinces and Berar	2,29,378	4,98,375	7,27,753	2,49,846	5,90,593	8,40,439
Madras	8,71,119	25,29,189	34,00,308	9,20,790	27,26,758	36,47,548
Other Provinces and Departments of Government	1,37,144	16,97,143	18,34,287	1,52,526	17,47,077	18,99,603
TOTAL	51,81,476	2,00,28,488	2,53,06,686	55,29,382	2,27,75,162	2,84,04,605

NOTE.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10) and Forest (up to 1908-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

* See note marked (*) at foot of table No. 125. The figures under ‘ classes I to IV ’ include the collections under the old classes I and II up to 1902-03 and small arrear collections for these two classes from 1903-04 to 1909-10 and 1911-12.

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in notes (a), (b), (c), (f), (g), (h). The sum of the totals in the two preceding columns exceed the sum of the figures in the two ‘ total ’ columns in table No. 125 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 117, 119 and 123. Previous to 1908-09, however, some small differences occur.

(a) Includes Rs. 499 in 1908-09, Rs. 022 in 1909-10, Rs. 4,708 in 1910-11, Rs. 017 in 1911-12, Rs. 730 in 1912-13, and Rs. 516 in 1913-14, being deductions on commission paid to thuglys.

(b) Includes Rs. 828 in 1908-09, Rs. 829 in 1909-10, Rs. 404 in 1910-11, Rs. 091 in 1911-12, Rs. 708 in 1912-13, and Rs. 589 in 1913-14, on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available.

(c) Incomplete.

(d) Includes Rs. 22,373 in 1908-09 and Rs. 25,147 in 1909-10 collected on the profits of some railway companies.

(e) Includes arrear collections of Rs. 735, Rs. 1,022, Rs. 361, Rs. 264, and Rs. 6, in the Punjab in 1908-09, 1910-11, 1911-12, 1912-13, and 1913-14, respectively, and Rs. 52, Rs. 127, Rs. 212, and Rs. 20 in the North-West Frontier Province, in 1908-09, 1909-10, 1911-12, and 1912-13, respectively, the details of which by classes are not available.

N. B. Classes I—IV denote those assesses whose annual incomes lie between 1,000 and 2,000 rupees and classes V—XIII denote those whose yearly incomes are 2,000 rupees and upwards.

TRIBUTES FROM NATIVE STATES

[FOR TABLE, SEE PAGE 277]

The statistics of revenue recorded under this head represent tributes received from Native States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year, except for arrears and their recovery, and the levy of fees in some instances on succession (*nazarana*).

The total receipts are less than one per cent of the total Indian revenues. The tributes and contributions amount to nearly 88 per cent, and those for special military forces 11 per cent, of the total receipts. Fees on succession are on the average nearly 1 per cent. Madras contributes nearly 50 per cent, India-General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bundi, Bhopal, and Jowrah States, nearly 23 per cent, Bombay 14 per cent, and Burma 5 per cent, of the total tributes from Native States.

TRIBUTES FROM NATIVE STATES*

128.—TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year from 1910-11 to 1914-15

		Tributes and Contributions of Rs50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces (b)	Fees on Successions	Total Tributes
Bihar, General (a)	1910-11	11,09,387	2,18,924	8,03,590	1,26,089	22,57,990
	1911-12	9,93,053	2,27,549	8,59,191	51,553	21,34,346
	1912-13	10,49,387	2,26,395	7,39,827	53,365	20,68,974
	1913-14	10,54,887	1,78,004	6,88,573	39,953	19,61,417
	1914-15	9,02,720	2,15,883	6,72,969	..	18,81,572
Bengal	1910-11	52,250	..	..	..	52,250
	1911-12	52,250	..	..	..	52,250
	1912-13	67,701	..	..	..	67,701
	1913-14	67,701	..	..	..	67,701
	1914-15	67,701	..	..	..	67,701
Bombay	1910-11	42,83,112	13,318	2,00,089	..	44,96,519
	1911-12	42,83,112	13,318	2,00,089	..	44,96,519
	1912-13	42,83,112	13,318	2,00,089	..	44,96,519
	1913-14	42,83,112	13,318	2,00,089	..	44,96,519
	1914-15	42,83,112	13,318	2,00,089	..	44,96,519
Central Provinces and Berar	1910-11	12,31,004	..	86,768	5,841	13,23,613
	1911-12	8,80,207	42,372	86,479	51,853	10,60,911
	1912-13	13,34,264	..	87,013	578	14,21,855
	1913-14	13,44,413	..	82,258	2,298	14,28,999
	1914-15	13,17,480	..	82,258	2,100	14,01,838
Madhya Pradesh	1911-12	3,13,223	..	..	..	3,13,223
	1912-13	3,28,777	..	..	..	3,28,777
	1913-14	3,21,000	..	..	..	3,21,000
	1914-15	3,21,000	..	..	..	3,21,000
	1912-13	85,500	..	..	..	85,500
Madras	1913-14	85,499	..	..	..	85,499
	1914-15	85,500	..	..	..	85,500
	1910-11	2,31,000	45,849	..	..	2,76,849
	1911-12	1,00,000	46,283	..	2,000	1,48,288
	1912-13	1,00,000	41,874	..	..	1,41,874
Punjab	1913-14	1,00,000	45,391	..	..	1,45,391
	1914-15	1,00,000	43,824	..	..	1,43,824
Rajasthan	1910-11	4,11,941	..	..	..	4,11,941
	1911-12	4,33,900	..	..	..	4,33,900
	1912-13	4,33,400	20,500	..	..	4,53,900
	1913-14	4,33,400	20,500	..	..	4,53,900
	1914-15	4,32,650	20,500	..	..	4,53,150
United Provinces and Agra and Oudh	1910-11	2,42,437	..	..	..	2,42,437
	1911-12	2,35,437	..	..	..	2,35,437
	1912-13	1,60,000	77,937	..	..	2,37,937
	1913-14	1,60,000	82,687	..	..	2,42,687
	1914-15	1,60,000	86,187	..	..	2,46,187
Sindh	1910-11	50,100	..	..	..	50,100
	1911-12	50,200	..	..	..	50,200
	1912-13	50,000	100	..	..	50,100
	1913-14	50,000	100	..	..	50,100
	1914-15	50,000	100	..	..	50,100
Total	1910-11	78,89,322	..	10,90,447	1,31,930	91,11,699
	1911-12	76,73,909	..	11,45,759	1,05,406	89,25,074
	1912-13	82,72,265	..	10,26,929	53,943	93,53,137
	1913-14	82,40,042	..	9,70,920	42,251	92,53,213
	1914-15	81,89,975	..	9,55,316	2,100	91,47,391

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes amongst others Jaipur, Kotah, Udaipur, Jodhpur, Bundi, Bhopal, and Jowrah States

(b) They are Malwa Contingent (Dewas and Jowrah), Deoli Irregular Force (Kotah), Bhopal Levy (Bhopal), Erinpura Irregular Force (Jodhpur), Malwa Bheel Corps, Battalion (Cochin), and Southern Mahratta Horse

INTEREST RECEIPTS

[FOR TABLE, SEE PAGE 279]

The interest receipts in this section (table No. 129) do not include interest on public works capital. The most important items included under interest receipts are (1) Imperial Loans and Advances to the Presidency Corporation and to Native States; (2) Provincial Loans and Advances chiefly to mofussil municipalities and cultivators; and (3) on investments. The amount of the interest accrued on Imperial Loans and Advances comes to about 26 per cent, and on Provincial Loans and Advances 29 per cent, of the total receipts. Interest receipts also include the interest on Paper Currency investments, which contributes 23 per cent of the total. Another important item included under this head of revenue is the interest payable by the Railway Companies on overdrafts of capital. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on advances to railway companies charged to capital, which are included under this head of revenue.

The total receipts amount to 1 per cent of the total Indian revenue. India—General, which includes the transactions of the Government of India, contributes about one-third of the receipts, Bombay about a fifth, Bengal an eighth, the United Provinces of Agra and Oudh nearly one-eighth, and Madras about one-twelfth. In 1914-15 the total receipts in India amounted to 126 lakhs of rupees as compared with 155 lakhs in the preceding year, showing a decrease of about 19 per cent.

The statement in the margin shows the total interest receipts in India (converted into £ at the rate of R15=£1) in the last five years, together with those in England, and the total receipts both in India and in

	In India	In England	Total	
	£	£	£	
1910-11	1,053,306	412,133	1,465,439	England. The receipts in England comprise (1) interest realised from investment of Cash Balance, etc., (2) interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, (3) interest on Paper Currency Reserve Investment, and (4) interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government (from 1911-12).
1911-12	991,739	457,002	1,448,741	
1912-13	1,006,176	467,532	1,473,708	
1913-14	1,032,754	319,365	1,352,119	
1914-15	841,178	182,129	1,023,307	

INTEREST RECEIPTS*

No. 129.—STATEMENT showing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year 1910-11 to 1914-15

		IMPERIAL LOANS AND ADVANCES			PROVINCIAL LOANS AND ADVANCES			ON INVESTMENTS			On arrears of Revenue	On over-drawn capital of Railway Companies	On advances to Railway Companies charged to capital	Other items	TOTAL
		Native States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	Paper Currency Investments (a)	Securities of Provincial funds	Other investments					
India, General (b)	1910-11	6,66,415	..	71,962	..	..	15,418	34,70,420	1,645	..	..	27,41,654	4,33,884	1,519	74,02,417
	1911-12	5,88,392	..	70,260	..	..	15,497	34,70,420	1,645	66,490	..	24,21,272	5,33,823	1,526	71,69,325
	1912-13	5,78,181	..	90,027	..	..	15,111	34,70,420	1,644	20,000	..	27,21,189	7,80,536	969	76,78,077
	1913-14	4,66,782	..	1,10,458	..	..	20,070	34,70,420	1,644	2,02,162	..	31,37,152	5,13,168	875	79,22,761
	1914-15	3,88,533	..	1,16,790	..	..	15,834	34,70,420	1,540	1,86,583	..	4,66,914	66,523	18,089	47,31,226
Bengal (d)	1910-11	..	12,28,248	..	1,61,714	3,28,368	2,22,432	..	8,108	..	31,650	..	..	2,585	19,78,105
	1911-12	..	12,00,010	..	1,63,204	3,07,232	2,08,048	..	8,006	..	34,382	..	..	2,067	19,81,415
	1912-13	..	12,00,006	..	1,63,150	59,099	2,47,369	..	10,546	..	14,649	..	..	5,248	17,11,597
	1913-14	..	11,92,002	..	1,64,245	35,143	2,06,110	..	10,545	..	13,141	..	..	2,903	16,44,689
	1914-15	..	11,70,290	..	1,71,382	31,580	1,86,477	..	11,554	..	15,342	..	..	523	16,93,148
Madras	1910-11	..	4,67,654	(43,269)	1,05,007	2,37,516	(69,980)	..	6,443	..	33,713	..	..	1	9,63,583
	1911-12	..	4,70,429	(42,143)	1,06,414	2,65,638	(66,043)	..	6,516	..	22,969	..	..	4	9,81,156
	1912-13	..	4,66,002	(40,573)	1,05,071	2,62,122	(63,189)	..	6,516	..	33,577	..	..	71	9,67,571
	1913-14	..	4,80,634	(39,756)	1,15,442	2,73,139	(60,220)	..	6,516	..	32,262	..	..	1	10,07,990
	1914-15	..	5,21,009	(36,491)	1,14,497	2,64,784	(57,332)	..	6,516	..	25,876	..	..	735	10,32,090
Bombay	1910-11	2,97,984	12,90,602	13,944 (g)	31,737	11,50,986	1,39,588	..	46,777	..	6,500	..	..	2,775	29,80,893
	1911-12	4,66,189	12,81,894	8,358	31,322	8,81,078	1,43,195	..	47,609	..	6,886	..	..	2,825	25,71,336
	1912-13	72,613	12,72,776	291	52,752	7,73,118	1,36,099	..	50,432	..	4,093	..	..	7,076	23,68,650
	1913-14	4,69,546	12,68,320	140	57,464	9,29,434	3,44,072	..	90,620	..	49,855	..	..	1,855	29,02,606
	1914-15	..	11,32,769	..	1,24,172	5,39,821	4,45,413	..	1,18,911	..	33,774	..	..	4,536	27,17,396
United Provinces	1910-11	..	..	..	4,41,522	8,98,659	2,45,810	..	13,455	..	..	..	..	72	16,99,518
	1911-12	..	..	..	4,25,438	6,72,198	2,41,135	..	18,797	..	..	..	..	634	13,58,202
	1912-13	..	..	..	4,55,187	6,68,556	2,66,457	..	19,280	..	..	..	..	84	14,09,544
	1913-14	..	..	..	4,60,222	4,48,541	2,25,105	..	22,438	..	..	..	..	118	11,56,424
	1914-15	..	..	..	4,69,592	9,15,089	2,56,346	..	13,717	..	..	..	..	153	16,58,397
Bihar and Orissa	1912-13	..	..	..	31,483	2,03,270	29,457	..	2,756	..	20,871	..	..	1,164	2,89,001
	1913-14	..	..	..	34,932	1,55,519	27,971	..	2,756	..	216	..	..	952	2,22,546
	1914-15	..	..	..	34,481	1,17,413	20,753	..	2,972	..	5,534	..	..	756	1,87,964
Punjab	1910-11	16,000	..	..	1,45,634	1,30,479	11,504	..	..	..	18,359	..	..	2	3,21,978
	1911-12	12,000	..	..	1,26,591	1,18,729	12,628	..	..	..	22,992	..	..	..	2,93,240
	1912-13	8,000	..	..	1,35,482	1,19,392	11,271	..	..	..	28,647	..	..	..	3,02,792
	1913-14	4,000	..	..	1,01,271	1,19,861	12,323	..	..	..	37,325	..	..	..	2,75,285
	1914-15	..	..	..	1,04,083	1,11,582	8,981	..	..	..	59,660	..	..	37	2,80,343
Burma	1910-11	..	..	..	34,069	61,460	13,792	..	..	..	..	..	..	..	1,09,321
	1911-12	..	..	..	43,164	74,352	9,366	..	..	..	..	..	..	..	1,26,882
	1912-13	..	..	..	43,963	95,956	10,926	..	..	..	..	..	..	..	1,50,845
	1913-14	..	..	..	37,862	95,251	9,779	..	..	..	..	..	..	45	1,42,157
	1914-15	..	..	..	35,544	87,597	7,474	..	..	..	..	..	..	..	1,30,615
Central Provinces and Berar	1910-11	842	..	..	59,244	1,85,267	1,322	..	2,989	..	..	..	..	3,420	2,53,084
	1911-12	..	..	..	73,137	1,35,135	3,346	..	2,621	..	..	..	..	2,921	2,17,160
	1912-13	..	..	..	79,626	95,372	1,217	..	2,294	..	..	..	..	1,820	1,80,289
	1913-14	..	..	..	89,734	87,400	1,222	..	2,254	..	..	..	..	1,782	1,82,442
	1914-15	..	..	..	89,637	97,930	1,382	..	..	..	..	..	..	1,953	1,90,902
Assam (c)	1910-11	..	..	..	22,546	56,742	81,905	..	5,729	..	4,886	..	..	1,187	1,72,995
	1911-12	..	..	..	23,085	47,374	79,490	..	5,729	..	5,058	..	..	380	1,61,116
	1912-13	..	..	..	754	6,414	4,910	..	489	..	..	..	..	769	13,836
	1913-14	..	..	..	486	18,839	4,425	..	489	..	..	..	..	..	24,239
	1914-15	..	..	..	1,760	57,406	7,241	..	489	..	..	..	..	..	66,896
North-West Frontier Province	1910-11	..	..	17,692	..	..	..	..	..	..	..	..	..	..	17,692
	1911-12	..	..	16,246	..	..	..	..	..	..	..	..	..	..	16,246
	1912-13	..	..	20,936	..	..	..	..	..	..	..	..	..	..	20,936
	1913-14	..	..	29,382	..	..	..	..	..	..	..	..	..	..	29,382
	1914-15	..	..	28,694	..	..	..	..	..	..	..	..	..	..	28,694
TOTAL	1910-11	9,81,241	29,86,504	1,46,567	10,01,473	30,44,477	8,01,751	34,70,420	55,146	..	95,108	27,41,654	4,33,884	11,561	1,57,99,586
	1911-12	7,68,581	30,15,139	1,36,987	9,93,255	24,99,736	7,76,748	34,70,420	90,983	66,490	92,287	24,21,272	5,33,823	10,357	1,48,76,078
	1912-13	6,58,194	29,48,424	1,52,227	10,69,448	22,73,299	7,85,946	34,70,420	93,917	20,000	1,01,837	27,21,189	7,80,536	17,201	1,50,92,638
	1913-14	6,36,628	29,36,576	1,79,736	10,61,708	21,63,127	9,11,802	34,70,420	1,37,262	2,02,162	1,32,999	31,37,152	5,13,168	8,531	1,54,91,801
	1914-15	3,88,533	28,53,118	1,83,975	11,45,148	25,23,202	10,11,538	34,70,420	1,58,699	1,86,583	1,36,236	4,66,914	66,523	26,782	1,28,17,671

*Compiled from the Finance and Revenue Accounts of the Government of India

(a) Amount of securities held on the 31st March 1915, was as follows:—

	Amount	Cost price
	R	R
In England 2½ per cent consolidated stock	4,69,26,571	4,00,00,000
In India 3½ per cent	8,15,95,000	8,00,00,000
" 3 "	2,04,86,500	1,99,99,946
Total	14,90,08,071	13,99,99,946

(b) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

(c) Includes Eastern Bengal districts up to 1911-12

(d) Includes Bihar and Orissa and excludes Eastern Bengal districts up to 1911-12

(e) Includes the interest on loans to Local Boards for Railway construction

(f) The amount represents the interest on loans to Local Boards for Railway construction

(g) Includes an adjustment on account of corrections of balances

(h) Includes Rs. 471, representing recoveries made in previous years but readjusted by credit in the accounts for 1911-12

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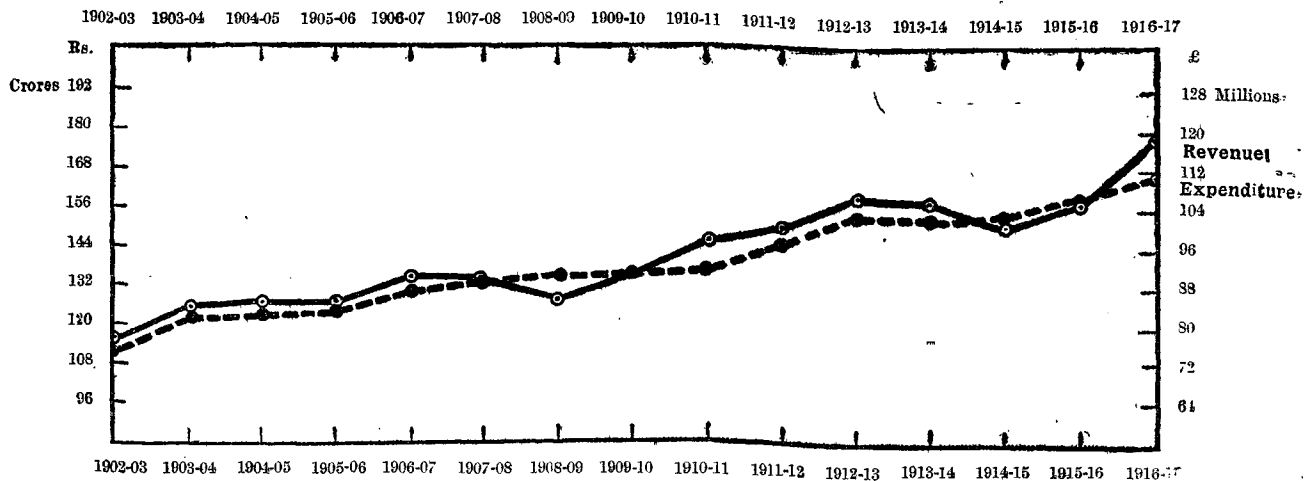
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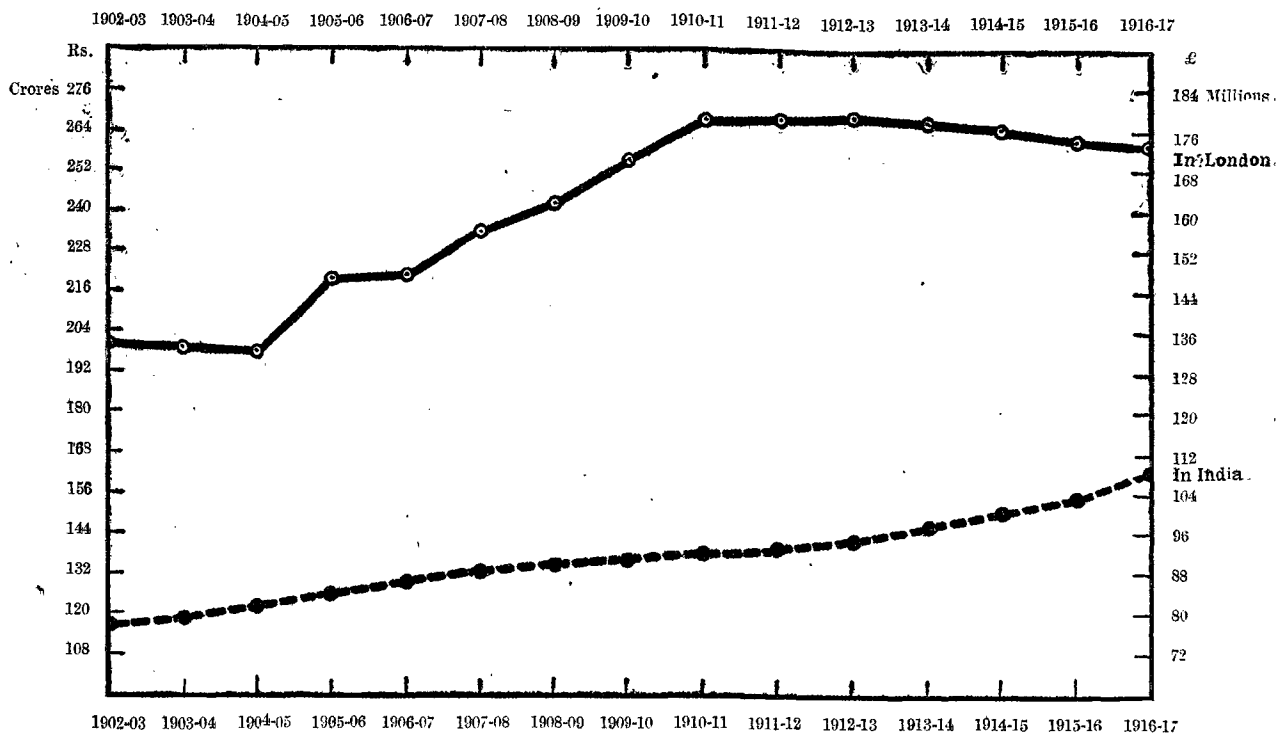
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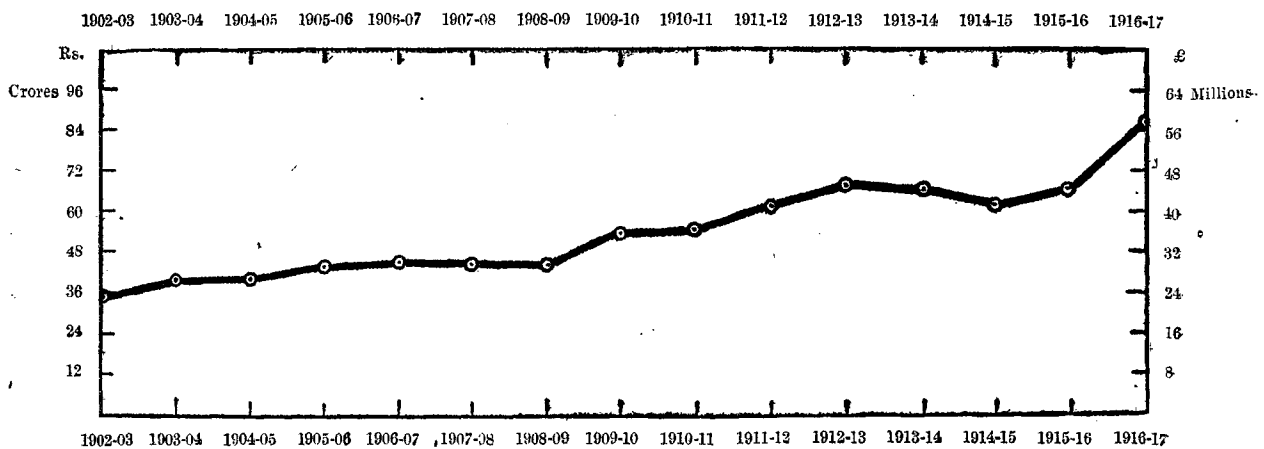
1.—Revenue and Expenditure of the Government of India in India and in England.



2.—Amount of Rupee and Sterling Debt of the Government of India in India and in London.



3.—Value of Gross circulation of Currency Notes in India.



NOTE.—The notation on the left margin of these charts is Rupee notation and on the right sterling.

EIGHTH ISSUE]

DEPARTMENT OF STATISTICS, INDIA

Statistics of British India

Volume II

Financial Statistics



Published by order of the Governor-General in Council



CALCUTTA
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1918

[No. 716]

PREFATORY NOTE.

FINANCIAL STATISTICS.

This volume deals with Financial Statistics, and therefore relates chiefly to Revenue, Expenditure, Currency, and Banking. It is divided into two parts—I and II. Part I contains tables relating to Revenue and Expenditure, Mint and Coinage, Paper Currency, Registered Debt, Securities Enfaced for payment of Interest in London, Drawings of the Home Government, Ways and Means of the Home Government, Prices of Gold, Silver, and Stocks and Rates of Exchange, Military Services, Banks, Post Office Savings Banks, Co-operative Societies, and Life Assurance. Part II deals with the principal heads of Revenue and contains tables relating to Land Revenue, Forests, Opium, Salt, Stamps, Excise, Provincial Rates, Customs Revenue, Income Tax, Tributes from Native States, and Interest Receipts. A chart showing variations in (1) the revenue and expenditure of the Government of India, (2) the debt of the Government of India, and (3) the circulation of currency notes in India since 1903, and an index have also been inserted in the volume for easy reference. Figures, for the years 1914-15, 1915-16 and 1916-17 (as far as available), have been added to the tables in this, the 8th issue. If information, in addition to that given in the introductory notes and in the tables in the volume, is required, reference should be made to the Civil Estimates (in two volumes), the Finance and Revenue Accounts of the Government of India (one volume), the Financial Statement and Budget, and also the Report on the Operations of the Currency Department, all of which are published annually.

DEPARTMENT OF STATISTICS, INDIA.

Calcutta, October 11, 1918.

G. FINDLAY SHIRRAS,

Director of Statistics.

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(With Introductory Notes)

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FINANCIAL STATISTICS

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PART I

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REVENUE AND EXPENDITURE—										
Revenue £	9	Rs5,74,16,490	£75,272,291	£84,997,685	£97,470,114	£106,254,327	£105,220,777	£101,734,375	£104,704,041	£118,799,968
Expenditure "	"	Rs2,05,34,780	£73,602,087	£82,905,831	£98,533,827	£103,146,698	£102,908,354	£103,319,645	£105,892,702	£111,321,798
UNIT AND COINAGE—										
Gold received R	14	..	..	1,51,000	48,000	42,000	87,000	2,59,000	7,000	1,000
Silver received "	15	..	15,17,88,000	13,71,42,000	2,17,81,000	7,57,62,000	6,00,95,000	2,07,01,000	1,65,52,000	29,54,47,000
Value of silver coined "	19	13,16,34,740	17,26,48,724	20,00,15,000	2,19,25,000	19,53,70,000	13,15,69,000	2,17,95,000	1,62,02,000	30,77,07,000
" nickel coined "	"	..	..	..	25,13,000	24,86,000	28,95,000	28,47,000	4,79,000	24,43,000
" copper coined "	20	17,83,090	6,04,700	22,03,796	50,000	86,277	30,000	43,125	..	43,750
" bronze coined "	"	..	..	..	9,45,123	19,14,962	20,85,438	4,60,700	1,83,900	2,65,900
TOTAL	..	13,34,17,830	17,32,53,424	20,22,18,796	2,54,33,123	19,98,57,239	13,65,79,438	2,49,45,825	1,68,64,900	31,04,59,650
APER CURRENCY—										
Receipts R	34	25,49,190	34,86,807	37,89,228	41,02,237	47,28,493	47,44,102	47,48,642	47,43,788	96,14,656
Expenditure "	"	4,22,700	6,04,185	10,54,039	23,39,408	24,87,990	27,26,849	18,85,417	23,40,485	25,44,082
Notes in circulation on March 31 { No.	35	4,923,663	7,182,769	11,955,773	17,148,363	23,229,499	23,285,968	20,262,710	25,953,637	32,460,539
{ R	36	25,69,04,490	29,86,59,000	44,65,65,810	54,99,05,815	68,97,78,240	66,11,75,935	61,62,90,615	67,73,34,540	66,37,51,735
In Government Treasuries "	"	5,31,15,320	6,07,97,045	6,76,41,930	9,30,83,585	15,67,21,260	9,93,57,350	8,87,83,425	7,10,67,685	7,56,80,530
Reserve in India—										
Gold "	"	..	8,66,77,776	5,73,94,868	9,27,97,267	29,37,50,798	22,43,53,073	7,64,45,767	12,24,27,143	11,99,91,932
Silver "	"	18,69,04,580	9,42,40,037	13,58,06,010	26,12,33,602	16,45,27,496	20,53,22,916	32,32,53,902	23,05,53,020	19,07,53,890
Securities "	"	6,99,99,960	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946
Reserve in England—										
Gold "	"	..	..	10,56,75,006	7,56,75,000	9,15,00,000	9,15,00,000	7,65,00,000	11,92,50,000	6,67,50,000
Sterling securities "	"	..	..	2,00,00,000	2,00,00,000	4,00,00,000	4,00,00,000	4,00,00,000	10,00,04,431	38,49,19,195
TOTAL	R ..	25,69,04,490	28,09,17,759	41,83,75,830	54,99,05,815	68,97,78,240	66,11,75,935	61,62,99,615	67,22,34,540	86,24,14,963
REGISTERED DEBT—										
In India R	45	1,02,74,65,550	1,15,33,19,058	126,08,10,618	1,38,09,72,155	1,42,83,64,790	1,45,68,55,790	1,50,52,65,200	1,55,45,97,700	1,62,86,03,073
In London £	"	104,408,208	133,435,377	146,457,439	177,998,335	179,179,193	177,064,757	176,190,358	175,177,829	1,74,144,724
Interest payable { R	"	4,17,51,110	4,00,58,600	4,38,10,365	4,81,24,302	4,97,78,481	5,07,80,519	5,25,30,534	5,45,29,991	5,74,23,729
{ £	"	3,524,376	4,158,351	4,715,233	5,668,417	5,749,887	5,693,919	5,682,898	5,665,349	5,647,491
Other loans R	53	1,77,95,940	2,14,85,707	1,68,85,620	1,68,57,658	1,68,47,442	1,68,44,246	12,63,41,491	8,18,24,532	7,09,88,481
" liabilities "	"	9,65,34,980	13,70,01,656	18,76,26,436	23,85,94,348	29,11,24,393	34,81,59,314	26,82,94,446	28,15,39,755	30,17,09,411
Cash balance { R	63	17,87,62,440	15,89,84,715	17,67,21,853	20,35,03,884	23,93,97,000	23,41,24,000	22,16,40,000	18,02,41,000	22,93,98,000
{ £	50	3,835,050	4,091,926	8,436,519	18,174,349	9,789,633	8,157,732	7,913,236	12,803,348	11,391,993
INFACED SECURITIES—to December										
Government Promissory Notes—										
Enfaced R	65	6,29,05,030	1,10,59,400	2,00,34,000	35,10,200	34,54,100	40,73,800	33,59,850	59,46,200	15,67,900
Retransferred "	66	4,43,05,560	3,41,56,800	1,29,20,900	1,17,07,500	1,19,11,800	1,02,91,300	1,29,06,638	79,23,250	1,12,05,200
Outstanding (average) "	67	26,87,80,115	21,25,20,934	16,43,15,541	12,58,92,850	10,77,64,766	9,90,72,625	9,30,66,975	8,87,07,192	7,94,37,158
OUNCIL BILLS AND TELEGRAPHIC TRANSFERS PAID R										
	70	19,09,46,300	19,25,99,848	47,69,87,098	39,43,45,533	38,83,20,062	46,59,75,774	10,79,06,333	31,05,45,471	47,07,41,364
HOME GOVERNMENT DISBURSE- MENT										
	82	22,427,394	34,669,343	51,429,591	51,411,496	52,717,391	45,274,314	36,381,515	50,954,926	126,148,183
PRICES OF GOLD AND SILVER AND RATES OF EXCHANGE										
Price of—										
Standard Silver in London (in pence per ounce)	87	47½	28½	27½	24½	28½	27½	25½	23½	31½
		R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Bar Silver in Bombay (per 100 tolas)	104	—	75 4½	79 10½	70 13½	80 1	73 4½	70 4½	79 6½	97 6½
Bar Gold in India (per tola)	92	21 4	24 —	24 1	24 —	23 14½	24 0½	24 8	25 12	27 8
Rate of discount—										
Bank of England	101	5	4	4	4½	5	5	5	5	6
Rate of interest—										
Bank of Bengal	"	3	4, 5, 6 & 7	6 & 7	7	7	7	6	5	7 & 8
Rate of Exchange on London	"	18½	16½	16½	16½	16½	16½	16½	16½	16½

SUMMARY TABLE

(2)

SUMMARY of PRINCIPAL TABLES—continued

PART I—continued

		Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1912-13	1913-14	1914-15	1915-16	1916-17
MILITARY SERVICES—											
Receipts	{ In India R	110	99,95,590	1,46,18,187	1,26,63,705	1,20,30,453	1,57,58,084	1,52,76,982	1,54,02,090	1,35,27,847	1,86,76,8
	{ In England £	"	42,003	32,945	538,525	418,999	337,095	351,188	347,882	339,884	330,
Expenditure	{ In India R	"	16,64,73,390	17,43,49,312	23,24,30,003	23,13,41,500	23,37,15,857	23,70,44,219	25,08,67,994	27,55,43,767	31,04,26,
	{ In England £	"	4,759,370	4,839,238	5,564,078	5,063,304	5,372,043	5,462,817	5,085,070	5,133,509	5,871,
BANKS—to December—											
Presidency Banks—											
Capital	R	114	3,50,00,000	3,60,00,000	3,60,00,000	3,60,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,
Reserve and Rest	"	"	97,54,000	1,99,61,000	2,63,37,000	3,31,03,000	3,63,61,000	3,73,07,000	3,89,17,000	3,72,50,000	3,60,99,
Deposits	"	"	18,35,60,000	15,68,80,000	25,38,28,000	36,58,01,000	40,11,48,000	42,37,16,000	45,65,60,000	43,49,86,000	49,91,45,
Cash balances	"	"	12,96,75,000	5,04,49,000	8,23,01,000	11,35,12,000	11,77,38,000	15,37,75,000	20,83,92,000	14,65,24,000	17,27,25,
Exchange Banks—											
Capital	£	"	6,884,000	11,803,000	15,204,000	21,734,000	25,657,000	23,640,000	22,815,000	22,631,000	22,836,
Reserve and Rest	"	"	1,669,000	3,971,000	7,219,000	12,610,000	13,980,000	14,185,000	14,157,000	14,112,000	15,095,
Deposits in India	R	"	7,53,60,000	10,50,35,000	17,04,45,000	24,79,17,000	29,53,62,000	31,03,54,000	30,14,76,000	33,54,56,000	38,03,88,
Cash Balances in India	"	"	3,50,43,600	2,39,58,000	3,78,13,000	4,33,31,000	6,14,82,000	5,88,24,000	8,39,37,000	7,60,13,000	10,14,01,
Indian Joint-Stock Banks—											
With capital and reserve above Rs lakhs—											
Capital	R	115	33,50,000	8,212,000	84,57,000	2,75,66,000	2,91,64,000	2,31,33,000	2,51,40,000	2,81,39,000	2,87,36,
Reserve and Rest	"	"	17,59,000	45,60,000	77,82,000	1,08,55,000	1,34,58,000	1,32,94,000	1,41,88,000	1,56,65,000	1,73,66,
Deposits	"	"	2,70,78,000	8,07,52,000	11,98,92,000	25,65,85,000	27,25,98,000	22,59,19,000	17,10,58,000	17,87,27,000	24,71,05,
Cash Balances	"	"	55,79,000	1,19,04,000	1,73,50,000	2,80,25,000	4,00,11,000	4,00,17,000	3,53,18,000	3,99,41,000	6,03,49,
POST OFFICE SAVINGS BANKS—											
Depositors	No.	119	448,000	816,000	1,116,000	1,430,000	1,567,000	1,639,000	1,644,000	1,660,000	1,647,0
Balance of deposits	R	"	7,36,24,000	10,04,33,000	13,99,26,000	16,91,88,000	20,61,14,000	23,16,75,000	14,89,26,000	15,32,12,000	16,59,53,
CO-OPERATIVE SOCIETIES—											
Societies	(No.	122	"	"	283	5,321	12,324	15,673	17,327	19,675	23,
Members	"	"	"	"	28,629	305,058	573,536	744,226	824,469	918,436	1,045,
Capital	R	"	"	"	4,73,219	1,99,04,502	5,34,34,261	7,71,70,534	8,96,61,722	10,32,67,149	12,22,92,
LIFE ASSURANCE—											
Companies dealt with	No.	129	"	"	"	"	"	44	42	44	"
Income	R	131	"	"	"	"	"	1,42,50,133	1,43,48,032	1,37,35,298	"
Outgo	"	"	"	"	"	"	"	6,62,78,944	7,73,91,611	8,32,90,825	"
Realisable Assets	"	"	"	"	"	"	"	"	"	"	"
TOTAL sum assured in force at end of year	"	132	"	"	"	"	"	22,44,10,860	22,82,57,473	22,13,40,665	"

SUMMARY of PRINCIPAL TABLES—concluded

PART II

	Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1912-13	1913-14	1914-15	1915-16	1916-17
LAND REVENUE—										
Receipts . . . R	136	24,75,42,050	27,37,81,705	29,74,64,233	33,08,32,886	34,23,10,682	34,61,39,248	34,33,41,050	35,70,73,216	35,80,25,604
Charges . . . "	137	3,67,61,360	4,22,31,350	5,00,11,481	5,49,07,649	5,79,94,554	5,97,70,408	5,86,85,651	5,85,40,927	5,71,72,768
FORESTS—										
Area . . . sq. m.	139	112,608	208,369	233,651	243,478	238,923	245,612	249,867	249,000	
Revenue . . . R	114	1,49,67,135	1,97,70,493	266,74,593	2,74,05,454	3,22,09,809	3,33,01,545	2,97,09,784	3,11,16,367	..
Expenditure . . . "	"	80,63,125	1,11,60,040	1,42,53,521	1,52,44,023	1,72,07,810	1,75,43,455	1,82,06,450	1,85,92,607	..
Outturn of Forest produce—										
Timber and fuel . c. ft.	156	..	..	246,334,840	260,583,175	290,718,866	294,643,323	270,455,459	286,777,341	..
Bamboos . . . No.	"	..	..	210,173,780	224,881,423	163,077,338	217,786,206	144,139,982	168,759,999	..
Minor produce . . R	"	..	..	55,12,819	95,27,822	1,10,84,674	1,07,98,905	1,07,63,283	1,16,81,189	..
OPPIUM—										
Receipts . . . R	161	7,87,91,820	7,65,33,633	8,20,31,694	11,28,29,433	7,68,68,873	2,43,73,178	2,35,83,274	2,87,02,712	4,74,00,073
Charges . . . "	"	2,18,07,970	2,67,88,124	2,83,86,616	1,86,99,859	89,95,929	1,51,86,800	98,11,331	1,71,64,971	1,36,85,911
Area under cultivation . Acres	164	501,719	606,662	613,996	362,868	178,263	144,561	164,911	167,155	204,186
Production to August 31 . Mds.	"	83,099	89,119	107,228	44,926	26,813	24,292	28,293	27,001	32,124
SALT—										
Receipts . . . R	187	8,23,16,832	9,05,05,670	6,07,39,321	4,44,53,010	5,22,83,058	5,34,23,966	5,67,73,968	5,44,63,592	7,43,94,189
Charges . . . "	"	46,52,727	64,12,715	67,34,095	72,09,205	74,75,115	73,49,396	73,22,245	75,59,124	78,51,650
Quantity consumed . Mds.	"	33,280,738	35,815,282	38,599,745	40,565,988	48,074,399	49,050,804	51,644,674	47,843,871	53,808,368
Duty . . . R	"	7,98,10,730	8,75,57,786	5,73,97,425	4,08,17,010	4,84,32,959	4,94,20,176	5,19,97,028	4,95,38,687	6,83,76,743
STAMPS										
Receipts . . . "	199	4,07,20,810	5,01,06,562	5,85,10,734	7,56,47,769	8,00,83,195	8,41,95,488	8,00,90,132	8,62,19,325	9,19,00,989
Charges . . . "	"	11,73,390	15,40,190	18,92,767	21,24,855	24,33,027	25,06,404	25,40,701	25,27,591	25,85,802
EXCISE—										
Receipts . . . "	219	4,92,12,736	5,91,98,376	8,53,37,424	10,54,10,786	12,32,72,392	13,30,49,740	13,28,13,314	12,93,41,611	13,80,92,136
Charges . . . "	"	17,49,806	25,23,808	38,83,446	62,14,273	67,31,622	70,30,327	75,01,389	77,14,417	77,86,983
PROVINCIAL RATES—										
Revenue . . . "	258	3,49,12,400	3,84,40,692	4,19,70,756	83,15,677	82,82,229	27,03,154	5,82,211	6,27,676	4,70,859
Expenditure . . . "	"	54,040	5,09,616	5,58,168	69,363	72,877	..	..	..	..
CUSTOMS REVENUE—										
From Imports . . . "	260	79,44,510	4,01,42,293	5,00,89,920	8,08,61,009	8,62,21,392	9,36,01,135	8,06,77,663	7,38,53,580	9,90,22,612
„ Exports . . . "	..	92,10,395	84,89,433	1,15,11,257	1,30,87,498	1,47,52,502	1,28,76,494	82,97,869	78,91,792	2,47,11,791
INCOME TAX—										
Assessee and collections—										
Incomes, less than R1,000 { No. 277 274,259 303,426 30	{	R	31,39,910	35,20,956	395	..	..	..	..	..
„ „ R2,000 { No. 92,951 118,277 164,347 180,892 196,044 208,729 218,779 220,793 ..		R	25,33,290	32,95,259	42,69,507	48,22,957	51,81,083	55,28,941	57,55,812	58,91,785
„ „ R2,000 and above { No. 56,808 70,932 83,812 95,647 106,323 112,284 118,819 120,324 ..	{	R	90,41,831	1,17,16,128	1,42,50,547	1,68,50,257	1,88,03,473	2,14,99,215	2,25,60,364	2,30,73,097
TOTAL (inclusive of interest on securities) { No. 278 425,614 493,686 249,444 277,822 303,690 322,393 — 342,541 ..		R	1,57,79,390	1,96,64,911	1,96,53,498	2,29,64,370	2,58,06,686	2,84,04,605	2,97,56,384	3,04,63,283
TRIBUTES FROM NATIVE STATES . . . "	281	76,04,210	86,67,349	89,61,451	91,11,699	93,53,137	92,53,213	91,47,391	91,36,926	91,86,440
INTEREST RECEIPTS . . . "	283	89,26,309	89,26,309	1,06,06,641	1,57,99,586	1,50,92,633	1,54,91,301	1,26,17,671	1,33,84,997	1,29,18,693

PART I

Revenue, Expenditure, Coinage, Currency, Public Debt,
Council Bills, Exchange, Banks, etc.

REVENUE AND EXPENDITURE

[FOR TABLES, SEE PAGES 9 TO 11]

Table No. 1 is an abstract statement of Revenue, Expenditure, and Debt of the Government of India in each year from 1877-78 to 1916-17. The funded debt outstanding in 1877-78 was 7,495 lakhs of rupees in India and 59.7 million pounds sterling in England. The total sum represents 265 per cent of the revenue of that year. In 1916-17 the funded debt outstanding was 282.7 million pounds sterling, equivalent to 238 per cent of the year's revenue. In the 40 years there was a surplus in 27 years and a deficit in 13 years. The 27 years' surplus aggregates 8,788 lakhs of rupees and the 13 years' deficit 3,385 lakhs, the result being a net surplus of 5,403 lakhs.

Table No. 2 is an abstract of the Revenue and Expenditure for ten years. During the period of 40 years which is dealt with in Table No. 1, the total revenue has risen from 6,197 lakhs of rupees in the first year 1877-78 (equivalent at the average rate of exchange of that period to £53,709,000) to 17,820 lakhs of rupees (=£118,800,000 at Rs15 to the pound) in 1916-17. The increase represents 188 per cent reckoning in rupees and 121 per cent reckoning in sterling. During the same period the expenditure has risen from 6,623 lakhs of rupees (=£57,403,000) to 16,698 lakhs of rupees (=£111,322,000). This represents 152 per cent in rupees and 94 per cent in sterling.

In considering the Revenue and Expenditure of the Government of India, however, it is desirable to divide the Revenue and Expenditure on account of "Commercial Services," i.e., the Post Office and Telegraph Department, Railways, and Irrigation, from the Revenue and Expenditure under other heads.

The following statement gives the quinquennial averages for each of the main heads of revenue and the percentage which each bears to the total revenue, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for the years 1915-16 and 1916-17.

Revenue (excluding Revenue from Commercial Services) in thousands of rupees

	Land Revenue, including tributes from Native States		Forest		Opium		Salt		Stamps		Excise		Customs		Provincial Rates		Income Tax (a)		TOTAL	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
1877-78 to 1881-82	24,00,20	41.3	70,95	1.2	9,85,08	17	7,03,21	12.1	3,18,59	5.5	2,89,56	5	2,22,65	3.8	2,68,97	4.6	17,67		35,76,88	90.8
1882-83 to 1886-87	23,04,25	40.4	1,03,38	1.8	9,15,16	16	6,36,66	11.2	3,53,28	6.3	3,99,71	7	1,19,19	2.1	2,86,27	5	68,27		1,25,19,17	91
1887-88 to 1891-92	24,40,04	38.6	1,37,96	2.2	8,31,05	13.2	7,93,87	12.6	4,04,45	6.4	4,83,94	7.7	1,52,66	2.4	3,29,87	5.2	1,56,36		2,57,30,20	90.8
1892-93 to 1896-97	26,02,34	38.1	1,66,81	2.4	7,09,55	10.4	8,56,60	12.6	4,61,77	6.8	5,49,91	8.1	3,33,27	4.9	3,60,12	5.3	1,78,83		2,62,19,29	90.6
1897-98 to 1901-02	27,41,90	37.4	1,82,71	2.5	6,48,79	8.9	8,86,59	12.1	4,94,34	6.7	5,80,87	7.9	4,99,02	6.8	3,87,65	5.3	1,96,10		2,76,66,17,37	90.3
1902-03 to 1906-07	29,51,22	35.7	2,37,89	2.9	8,21,56	9.9	7,65,86	9.3	5,62,46	6.8	7,90,39	9.6	6,30,16	7.6	4,04,27	4.9	1,99,20		2,47,73,63,01	89.1
1907-08 to 1911-12	31,33,63	36.8	2,68,52	3.2	9,04,43	10.6	4,95,05	5.8	6,83,35	8	10,13,45	11.0	8,36,68	9.3	1,35,26	1.0	2,35,88		2,87,76,25	90.5
1912-13 to 1916-17	33,31,19	36.6	3,27,26	3.6	4,01,85	4.4	5,74,93	6.3	8,30,39	8.8	13,16,32	14.5	10,69,07	11.8	25,33	.3	3,47,77		3,88,19,11	90.1
1915-16	33,96,04	39.1	3,11,16	3.6	2,87,03	3.3	5,47,14	6.3	8,15,05	9.4	12,94,83	14.9	8,81,08	10.2	6,28	.1	3,13,52		3,67,85,21	90.5
1916-17	33,98,05	33.6	3,70,62	3.7	4,74,00	4.7	7,23,94	7.2	8,66,50	8.6	13,82,38	13.7	12,98,88	12.8	4,71	.1	5,65,95		5,59,85,09	89.9

(a) Term'd "Assessed Taxes" up to 1913-14

The total increase of this revenue in 1916-17 as compared with the average of 1877-78 to 1881-82 is 57 per cent.

The following table gives the quinquennial averages under the main heads of expenditure and the percentage which each bears to the total expenditure, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for the years 1915-16 and 1916-17.

Expenditure (excluding Expenditure on Commercial Services) in thousands of rupees

	Land Revenue (including District Administration).		Forest		Other heads including Opium.		Debt Services		Civil Departments		Civil charges		Civil works		Army (including Military Works and Special Defence Works).		Famine Relief and Insurance		TOTAL	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
1877-78 to 1881-82	2,96,58	5.2	47,77	.8	3,18,19	5.6	5,08,83	8.9	10,64,27	18.7	3,87,82	6.8	3,30,94	5.8	22,35,83	39.2	1,47,36		2,65,37,89	93.6
1882-83 to 1886-87	3,32,27	6.0	65,99	1.2	3,65,97	6.6	4,51,08	8.2	8,18,91	21.4	4,14,65	7.5	4,17,48	7.6	19,67,19	35.6	1,27,52		2,35,32,40	96.4
1887-88 to 1891-92	3,62,73	6.0	78,40	1.3	3,27,75	5.4	4,58,11	7.6	13,27,91	22.1	4,53,35	7.5	4,43,99	7.3	22,66,28	37.7	52,76		3,57,71,28	95.7
1892-93 to 1896-97	4,04,13	6.1	91,80	1.3	3,27,33	4.9	4,28,87	6.4	14,87,02	22.5	5,55,70	8.4	4,57,11	6.9	25,47,35	38.5	1,11,14		1,66,41,10,45	96.6
1897-98 to 1901-02	4,17,63	5.8	1,04,83	1.4	3,94,53	5.5	3,10,91	4.3	16,16,43	22.6	5,60,32	7.8	4,85,73	6.8	25,17,80	35.2	3,45,30		4,87,53,48	94.2
1902-03 to 1906-07	4,77,11	5.9	1,30,15	1.6	6,69,49	8.2	2,54,98	3.1	18,91,04	23.2	5,95,80	7.3	7,33,07	9	30,21,50	37.1	1,46,65		1,87,91,19,79	97.2
1907-08 to 1911-12	5,48,41	6.3	1,54,70	1.8	6,17,25	7.1	3,03,12	3.6	22,28,61	25.7	6,67,44	7.7	7,39,39	8.5	30,81,10	35.6	1,78,41		2,18,51,18,43	98.3
1912-13 to 1916-17	5,84,56	6.0	1,81,19	1.9	6,04,15	6.2	2,06,48	2.1	27,44,47	28.2	7,07,33	7.3	9,09,35	9.3	34,22,95	35.1	1,50,00		1,59,51,10,48	97.6
1915-16	5,85,56	6.0	1,86,43	1.9	6,48,12	6.7	1,78,55	1.8	28,30,28	29.1	6,98,44	7.2	8,17,57	8.4	35,25,46	36.3	1,50,00		1,59,62,20,36	98.9
1916-17	5,71,97	5.5	1,87,76	1.8	6,39,57	6.1	1,76,23	1.7	28,62,18	27.4	7,11,48	6.8	6,92,45	6.6	39,85,01	38.1	1,50,00		1,49,97,65	95.4

The expenditure in these tables represents expenditure from revenue only and not expenditure from borrowed capital.

Turning now to the Commercial Services, that is, the Post Office and Telegraph, Railways, and Irrigation, the following table shows the total revenue, total expenditure, and net surplus or deficit for each of these Departments, and the total for all of them together, arranged in the form of quinquennial averages from 1877-78 to 1916-17 and annual figures for 1915-16 and 1916-17

Revenue and Expenditure under Commercial Services in thousands of rupees

	POST OFFICE			TELEGRAPH			RAILWAYS			IRRIGATION			TOTAL		
	Reve- nue	Expen- diture	Surplus (+) or Deficit (-)	Reve- nue	Expen- diture	Surplus (+) or Deficit (-)	Reve- nue	Expen- diture	Surplus (+) or Deficit (-)	Reve- nue	Expen- diture	Surplus (+) or Deficit (-)	Reve- nue	Expen- diture	Surplus (+) or Deficit (-)
1877-78 to 1881-82	94,70	1,11,36	-16,66	45,80	50,85	-5,05	8,23,38	9,25,91	-1,02,53	1,40,36	1,86,58	-46,22	11,04,24	12,74,70	-1,70,46
1882-83 to 1886-87	1,06,22	1,27,99	-21,77	58,87	73,89	-15,02	12,59,86	13,51,53	-91,67	1,61,35	2,25,47	-64,12	15,86,30	17,78,88	-1,92,58
1887-88 to 1891-92	1,32,92	1,39,69	-6,77	79,46	76,49	+2,97	16,76,67	18,20,90	-1,44,23	2,01,01	2,68,49	-67,48	20,90,07	23,05,57	-2,15,51
1892-93 to 1896-97	1,63,58	1,60,58	+3,00	1,00,66	88,60	+12,06	20,55,51	22,55,73	-2,00,22	2,50,09	2,99,66	-49,57	25,69,84	28,04,57	-2,34,73
1897-98 to 1901-02	1,97,34	1,79,65	+17,69	1,26,90	1,13,97	+12,93	25,33,26	25,43,06	-9,80	3,65,46	3,35,20	+30,26	32,22,96	31,71,88	+51,08
1902-03 to 1906-07	2,37,47	2,23,43	+14,04	1,34,86	1,47,94	-13,08	34,97,54	32,72,22	+2,25,32	4,58,90	4,10,72	+48,18	43,28,77	41,02,49	+2,26,28
1907-08 to 1911-12	2,91,24	2,86,69	+4,55	1,49,17	1,55,27	-6,10	44,33,51	42,24,70	+2,08,81	5,51,36	4,54,57	+96,79	54,25,28	51,21,23	+3,04,05
1912-13 to 1916-17	5,57,82	4,87,61	+70,21	(a)	(a)	(a)	57,27,29	50,28,04	+6,99,25	7,12,20	5,35,77	+1,76,43	69,97,31	60,51,42	+9,45,89
1915-16	5,68,12	4,72,45	+95,67	(a)	(a)	(a)	57,40,14	51,28,83	+6,11,31	7,16,86	5,58,16	+1,58,70	70,25,12	61,59,44	+8,65,68
1916-17	6,26,19	5,16,21	+1,09,98	(a)	(a)	(a)	63,09,50	51,87,22	+11,22,28	7,73,34	5,32,49	+2,40,85	77,09,03	62,35,91	+14,73,12

(a) Included under Post Office

REVENUE AND EXPENDITURE*

No. 1.—ABSTRACT STATEMENT of REVENUE, EXPENDITURE, and DEBT of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1877-78 to 1916-17

					FUNDED DEBT CONTRACTED		FUNDED DEBT PAID OFF		FUNDED DEBT OUTSTANDING	
	Revenue	Expenditure	Surplus	Deficit	In India	In England	In India	In England	In India	In England.
	₹	₹	₹	₹	₹	£	₹	£	₹	£
1877-78	81,97,24,810	66,23,45,210	..	4,26,20,400	4,28,01,040	4,280,000	1,24,87,100	..	74,95,45,200	59,377,033
1878-79	65,18,90,770	63,05,49,790	2,13,40,980	..	25,09,81,400	2,226,584	21,21,37,340	2,874,500	78,83,89,260	59,029,117
1879-80	68,48,30,850	69,66,09,780	..	1,22,78,930	9,50,82,050	11,435,990	5,47,46,220	1,609,500	82,87,25,090	68,855,556
1880-81	74,29,01,120	77,92,15,060	..	3,63,13,940	4,90,17,680	5,037,244	1,81,45,310	2,444,911	85,95,97,460	71,429,138
1881-82	75,68,49,870	72,08,95,360	3,59,54,510	..	5,24,38,810	1,205,647	1,27,50,420	4,467,328	88,65,31,620	68,141,947
1882-83	70,27,83,370	69,60,35,000	67,48,370	..	4,00,18,940	2,490,733	1,96,62,920	2,017,185	90,68,87,660	68,585,694
1883-84	71,84,20,200	69,96,23,130	1,87,97,070	..	3,57,17,740	591,001	1,05,97,910	40,081	93,19,13,840	68,108,837
1884-85	70,69,06,810	71,07,71,270	..	38,64,460	1,38,720	4,299,956	2,28,010	3,137,705	93,18,36,600	69,271,088
1885-86	74,46,41,970	77,26,59,230	..	2,80,17,260	23,190	4,586,045	48,23,210	50,512	92,70,39,820	73,806,621
1886-87	77,33,71,340	77,15,87,070	17,84,270	..	1,20,88,600	10,914,546	1,19,22,940	492,990	92,65,36,360	84,228,177
1887-88	78,75,97,440	80,78,85,760	..	2,02,88,320	5,50,52,730	..	6,94,740	88,029	98,08,98,620	84,140,148
1888-89	81,69,66,780	81,65,96,600	3,70,180	..	3,00,20,730	14,652,209	21,32,930	3,758,747	1,00,87,97,420	95,033,619
1889-90	85,08,52,030	82,47,31,700	2,61,20,330	..	2,00,00,000	4,161,000	11,91,170	1,002,219	1,02,76,11,750	98,199,391
1890-91	85,74,16,490	82,05,84,780	3,68,31,710	..	750	6,895,000	1,53,850	679,183	1,02,74,65,550	104,408,208
1891-92	89,14,32,830	88,67,57,480	46,75,350	..	70	4,600,000	5,43,520	1,604,065	1,02,69,23,170	107,404,143
1892-93	90,17,24,380	91,00,58,500	..	83,34,120	25,00,230	1,300,000	47,880	2,020,376	1,02,93,75,520	106,683,767
1893-94	90,56,52,140	92,11,22,120	..	1,54,69,980	3,71,91,130	2,782,000	1,11,05,870	1,351,975	1,05,54,60,780	108,113,792
1894-95	95,18,74,290	94,49,43,190	69,31,100	..	..	6,000,000	1,17,23,380	107,966	1,04,37,37,400	114,005,826
1895-96	98,37,01,670	96,83,61,690	1,53,39,980	..	..	..	58,48,120	102,094	1,03,78,39,280	113,903,732
1896-97	94,12,97,410	95,83,47,630	..	1,70,50,220	6,04,86,500	2,400,000	72,25,250	2,420,499	1,09,11,50,530	113,883,233
1897-98	96,44,20,040	1,01,30,12,150	..	5,35,92,110	3,00,01,200	3,500,000	41,95,390	103,553	1,11,69,56,340	117,274,680
1898-99	67,595,815	64,954,942	2,640,873	..	800,000	6,000,000	160,624	3,506,075	75,103,132	119,768,605
1899-1900	68,637,164	65,862,541	2,774,623	..	..	..	119,998	124,204	74,983,134	119,644,401
1900-01	75,272,291	73,602,087	1,670,204	..	2,000,000	8,922,350	95,197	131,372	76,887,937	128,435,379
1901-02	76,344,525	71,394,282	4,950,243	..	668,667	2,009,500	93,682	137,789	77,480,922	130,307,090
1902-03	77,434,915	74,365,366	3,069,549	..	1,000,000	1,500,000	91,545	1,510,829	78,369,377	130,296,261
1903-04	83,756,155	80,759,755	2,996,400	..	1,333,333	1,500,000	86,568	750,417	79,616,202	131,045,844
1904-05	84,812,971	81,356,905	3,456,066	..	2,000,000	2,500,000	84,320	1,158,653	81,531,882	132,387,191
1905-06	84,997,685	82,905,831	2,091,854	..	2,666,667	14,430,446	144,508	410,198	84,054,041	146,457,439
1906-07	88,852,873	87,263,533	1,589,340	..	3,000,000	2,000,000	83,998	938,305	86,970,043	147,518,834
1907-08	88,670,329	88,369,714	300,615	..	1,666,667	9,777,747	83,713	815,307	88,552,997	156,481,074
1908-09	86,674,624	90,412,334	..	3,737,710	1,333,333	5,544,753	83,650	1,052,458	89,710,700†	160,973,369
1909-10	90,130,296	90,523,655	609,641	..	1,666,667	9,518,341	82,160	385,799	91,228,874†	170,105,911
1910-11	97,470,114	93,533,827	3,936,287	..	1,000,000	8,943,547	82,217	1,051,123	92,064,810†	177,998,335
1911-12	100,580,799	96,640,465	3,940,334	..	1,333,333	3,014,512	81,177	2,526,250	93,309,080†	178,486,597
1912-13	106,254,327	103,146,693	3,107,634	..	2,000,000	3,000,000	82,454	2,307,404	95,224,319†	179,179,193
1913-14	105,220,777	102,908,854	2,312,423	..	2,000,000	..	82,347	2,114,436	97,123,719†	177,064,757
1914-15	101,534,375	103,319,645	..	1,785,270	3,333,333	..	103,606	874,399	100,351,013†	176,190,356
1915-16	104,704,041	105,892,702	..	1,188,661	3,332,400	..	626	1,018,529	103,639,847†	175,171,829
1916-17	113,739,963	111,321,793	2,418,170	..	5,223,448	..	84,047	1,027,105	108,573,533†	174,144,724
Total Surplus	₹	87,87,62,660								
Total Deficit	₹	..	33,85,04,355							
Net Surplus	₹	54,02,58,335								

*Compiled from the Finance and Revenue Accounts of the Government of India

† Includes adjusted amounts transferred from other loans

NOTE.—From 1898-99 the figures are stated in sterling, the pound representing fifteen rupees

REVENUE AND EXPENDITURE

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1907-08 to 1916-17

Revenue

	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
	£	£	£	£	£	£	£	£	£	£
I.—LAND REVENUE, FOREST, AND TRIBUTES—										
1. Land Revenue	18,755,840	19,759,060	21,332,141	20,877,521	20,764,697	21,282,468	21,391,575	21,221,539	22,031,161	22,041,265
2. Forest	1,732,610	1,700,894	1,735,386	1,829,557	1,952,179	2,153,009	2,229,872	1,980,652	2,074,425	2,470,795
3. Tributes from Native States	584,520	589,636	588,307	607,447	595,005	623,542	616,681	609,827	609,128	612,429
TOTAL	21,072,970	22,049,590	23,655,834	23,314,525	23,311,881	24,059,019	24,238,328	23,812,018	24,714,714	25,124,499
I.—OPIMUM	5,244,986	5,884,788	5,534,683	7,521,962	5,961,278	5,124,592	1,624,878	1,572,218	1,913,514	3,160,005
II.—TAXATION—										
1. Salt	3,338,988	3,276,159	3,319,518	3,175,950	3,391,212	3,334,374	3,445,305	3,310,790	3,647,587	4,826,260
2. Stamps	4,259,182	4,344,156	4,548,304	4,811,691	4,815,129	5,069,115	5,318,293	5,082,043	5,433,632	5,776,696
3. Excise	6,214,210	6,389,628	6,537,854	7,030,314	7,609,753	8,277,919	8,894,300	8,856,881	8,632,209	9,215,899
4. Customs	5,004,494	4,832,264	4,965,118	6,619,009	6,468,567	7,197,243	7,558,220	6,347,201	5,873,886	8,659,182
5. Provincial Rates	2,332,677	533,595	539,223	554,378	548,680	552,149	180,210	38,814	41,845	31,391
6. Income Tax (a)	1,504,113	1,553,419	1,558,964	1,593,301	1,652,878	1,742,397	1,950,250	2,036,733	2,090,109	3,772,967
7. Registration	415,311	430,936	430,377	425,855	445,862	482,022	518,962	485,295	518,879	540,581
TOTAL	23,068,975	21,860,157	21,899,358	24,210,498	24,932,081	26,655,219	27,865,540	26,757,757	26,238,147	32,822,976
IV.—DEBT SERVICES	973,923	987,325	1,184,343	1,465,439	1,448,741	1,473,708	1,352,119	1,023,307	1,036,417	1,136,504
V.—CIVIL SERVICES—										
1. Receipts by Civil Departments	1,424,864	1,145,977	1,146,075	1,211,123	1,238,131	1,334,847	1,408,286	1,505,120	1,579,904	1,739,713
2. Miscellaneous Civil Receipts	567,106	290,579	287,410	293,145	298,361	292,464	300,226	310,329	303,061	315,899
3. Civil Works	524,313	287,938	268,786	293,833	326,924	355,447	298,640	288,219	304,035	309,373
TOTAL	2,516,283	1,724,494	1,702,271	1,798,101	1,863,416	1,982,758	2,007,165	2,104,168	2,187,000	2,364,985
VI.—MILITARY SERVICES—										
Army and Military Works	1,167,433	1,047,641	1,136,961	1,221,029	1,343,057	1,387,634	1,369,652	1,374,688	1,241,740	1,575,946
VII.—COMMERCIAL SERVICES—										
1. Post Office	1,823,999	1,825,620	1,927,229	1,996,922	2,134,279	2,262,436	2,410,210	3,596,973	3,787,478	4,174,607
2. Telegraph	1,006,797	978,097	902,851	997,159	1,087,425	1,174,124	1,188,309			
3. Railways	27,624,601	26,871,120	28,982,179	30,669,102	33,636,774	36,763,518	37,639,236	36,175,858	38,267,607	42,063,335
4. Irrigation	3,485,912	3,558,002	3,660,156	3,694,521	3,980,052	4,411,217	4,713,159	4,680,969	4,779,079	5,155,624
TOTAL	33,941,309	33,232,849	35,472,415	37,357,704	40,833,530	44,611,295	45,950,914	44,453,800	46,834,164	51,393,566
VIII.—MISCELLANEOUS RECEIPTS—										
Mint, Exchange, Miscellaneous	944,450	387,780	544,431	580,856	881,815	960,102	812,194	436,419	478,345	1,221,497
GRAND TOTAL	88,670,329	86,074,624	91,130,296	97,470,114	100,580,799	106,254,327	105,220,777	101,534,375	104,704,041	118,793,968
Excess of Expenditure over Revenue	..	3,737,710	..	..	..	..	..	1,785,270	1,188,661	..

(a) Termed "Assessed Taxes" up to 1913-14

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1907-08 to 1916-17

Expenditure

	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
	£	£	£	£	£	£	£	£	£	£
I.—DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks, Assignments and Compensations	1,430,609	1,479,827	1,727,932	1,495,109	1,557,191	1,539,418	1,577,243	1,658,465	1,625,316	1,729,055
2. Charges of collection of Revenue—										
(a) Land Revenue (including District Administration)	3,527,591	3,653,932	3,650,079	3,662,426	3,786,454	3,868,029	3,986,422	3,914,018	3,903,714	3,813,133
(b) Opium	1,669,441	1,236,088	1,110,155	1,246,657	729,452	599,729	1,012,440	654,089	1,144,331	912,394
(c) Forest	980,340	994,158	1,006,697	1,033,261	1,142,202	1,152,585	1,174,488	1,217,808	1,242,867	1,251,765
(d) Other heads	1,275,615	1,378,482	1,364,727	1,413,770	1,454,875	1,493,543	1,524,004	1,494,950	1,551,142	1,622,321
TOTAL	8,883,596	8,742,487	8,859,590	8,856,223	8,870,174	8,653,304	9,274,597	8,939,330	9,467,370	9,328,668
II.—DEBT SERVICES	1,815,367	1,966,832	2,115,045	2,168,902	2,037,735	1,810,535	1,515,653	1,191,257	1,190,364	1,174,864
III.—CIVIL SERVICES—										
1. Civil Departments	14,214,789	14,488,681	14,185,968	14,931,367	16,466,166	16,688,755	17,934,199	18,909,977	18,868,215	19,081,230
2. Miscellaneous Civil Charges	4,342,226	4,454,497	4,450,164	4,491,375	4,509,914	4,595,454	4,801,569	4,781,060	4,656,236	4,743,222
3. Civil Works	6,024,638	4,495,927	4,185,906	4,536,667	5,453,212	6,059,503	7,008,624	7,176,750	5,450,464	4,616,331
TOTAL	24,581,653	23,439,105	22,772,038	23,959,409	26,429,292	27,343,712	29,744,392	30,867,787	28,974,915	28,440,783
IV.—MILITARY SERVICES—										
1. Army	19,132,557	19,654,223	19,362,338	19,577,847	19,987,274	20,056,454	20,302,064	20,799,929	22,633,713	24,953,683
2. Military Works	1,166,943	967,362	858,342	900,437	909,657	887,379	947,297	996,071	850,866	1,594,538
3. Special Defence Works	116,287	29,044	28,604	7,987	4,706	9,267	16,384	13,603	13,514	18,536
TOTAL	20,415,787	20,650,629	20,249,284	20,486,271	20,901,637	20,953,100	21,265,765	21,809,603	23,503,093	26,566,757
V.—COMMERCIAL SERVICES—										
1. Post Office	1,772,720	1,896,753	1,927,582	1,950,892	2,008,470	2,026,567	2,092,019	3,257,263	3,149,680	3,441,327
2. Telegraph	1,084,447	1,028,073	992,433	976,832	1,093,934	1,105,946	1,180,965			
3. Railways	26,052,039	28,113,380	28,157,257	28,651,606	29,849,004	31,960,164	32,849,703	34,017,824	34,192,169	34,581,460
4. Irrigation	2,864,240	2,949,179	3,053,857	3,110,134	3,174,883	3,301,928	3,531,867	3,754,268	3,721,096	3,549,912
TOTAL	31,773,446	33,987,385	34,131,129	34,689,464	36,126,291	38,394,605	39,654,554	41,029,355	41,062,945	41,572,759
VI.—MISCELLANEOUS CHARGES—										
1. Famine Relief and Insurance	1,301,691	1,645,179	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2. Construction of Railways (charged to Provincial or Local Revenues)	180	415	1,245	795	836	4,266	1,414	459	1,263	2,204
3. Mint, Exchange, Miscellaneous	463,293	647,645	501,288	411,761	505,416	473,121	734,865	672,006	561,812	838,461
TOTAL	1,765,164	2,293,239	1,502,533	1,412,556	1,506,252	1,477,387	1,735,279	1,672,465	1,563,075	1,840,665
Add or Deduct—										
Provincial Surplus or Deficit	—865,299	—667,343	894,036	1,961,202	969,084	4,514,050	—232,386	—2,190,152	130,940	2,327,302
GRAND TOTAL	88,369,714	90,412,334	90,523,655	93,533,827	96,640,465	103,146,693	102,908,354	103,819,645	105,892,702	111,321,798
Excess of Revenue over Expenditure	300,615	..	606,641	3,936,287	3,940,334	3,107,634	2,312,423	..	..	7,478,170

MINT AND COINAGE

[FOR TABLES, SEE PAGES 14 TO 29]

Gold coins

No gold coins have been minted in India since 1891-92,* and gold mohur and its submultiples have practically disappeared from circulation. Sovereigns and half-sovereigns minted either in England or Australia are recognised as legal tender to an unlimited amount at the rate of one sovereign to fifteen rupees, provided that they have not been called in or lost weight beyond the limit prescribed as the lowest current weight, viz., 122·5 grains for the sovereign, and 61·125 grains for the half-sovereign—the full legal weight being 123·27447 and 61·63723 grains, respectively. Under Notification No. 1448 A., dated the 8th March 1907, however, sovereigns and half-sovereigns, which have lost weight so as to be of less weight than that for the time being prescribed for light coins by or under the Coinage Act, 1870, as the least current weight, are receivable at Treasuries, Currency Offices, Mints, and Presidency Banks at the following rates, namely :—

- (a) When such coins have not been reduced by more than three grains below standard weight, that is, are not less in weight than grains 120·27447 and 58·63723, respectively, at their face value; and
- (b) When such coins are of less weight than grains 120·27447 and 58·63723, respectively, at their bullion value by weight :

Provided that such coins have not been illegally dealt with, that is, have not been impaired, diminished or lightened, otherwise than by fair wear and tear, or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened.

Silver coins

The weight and fineness of the silver coins minted in the Indian mints for circulation in India are as follows :—

	Fine Silver (grains)	Alloy (grains)	Total (grains)
Rupee	165	15	180
Half-rupee (8 annas)	82½	7½	90
Quarter-rupee (4 annas)	41¼	3¾	45
Eighth of a rupee (2 annas)	20¾	1¾	22½
One rupee = 165 grains of fine silver.			
One shilling = 80¾ grains of fine silver.			
One rupee = shillings 2·0·39 †			

In the year 1893 the two Government mints at Calcutta and Bombay were closed for the unrestricted coinage of silver for the public. During the five succeeding years, the coinage of rupees ceased, except that in the years 1897-98 and 1898-99 about nine million rupees were coined for Native States to replace their local currencies. By the winter of 1900 the stock of rupees in the Currency reserve had fallen so low that direct replenishment by new coinage became a necessity. The coinage was begun in February 1900, the Government purchasing the silver required, and paying for it mainly with the gold accumulated in the Paper Currency Reserve.

The statement below shows the silver coinage in the last five years :—

Number of pieces					
	Rupees	Half-rupees	Quarter-rupees	One-eighth-rupees	Total
1912-13	187,529,000	4,895,000	11,863,000	19,421,000	223,708,000
1913-14	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000
1914-15	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000
1915-16	14,800,000	2,804,000			17,604,000
1916-17	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000
Value (in rupees)					
1912-13	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000
1913-14	12,13,61,000	22,74,000	51,59,000	27,75,000	13,15,69,000
1914-15	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000
1915-16	1,48,00,000	14,02,000			1,62,02,000
1916-17	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000

The foregoing figures include the value of old rupees received into the mints for recoinage which is stated separately below :—

	British rupees (nominal value) R	Native coins (equivalent in British rupees) R	Other coins (equivalent in British rupees) R
1912-13	3,53,91,000	24,09,000	7,000
1913-14	2,64,78,000	36,59,000	2,000
1914-15	2,04,36,000	..	150
1915-16	1,64,10,000	..	..
1916-17	1,38,55,000	..	..

Dollar and cent pieces

In addition to the coinage of silver for circulation in India, the mints also received, under an agreement with certain Exchange Banks, silver for coinage into British dollars for circulation in Hongkong and the Straits Settlements. This agreement terminated on the 10th December 1903, and no fresh agreement has been entered into. Owing to a change in the currency policy in the Government of the Straits Settlements a new dollar was introduced there, the coinage of which has been undertaken at the Bombay mint since September 1903. Since April 1905 the coinage of the Straits fifty-cent pieces has been undertaken in the Bombay mint, and since October 1909 the coinage of the twenty-cent, ten-cent, and five-cent pieces for the Straits Settlements Government has further been undertaken in the same mint. The coinage of Ceylon fifty-cent, twenty-five cent and

* In 1916-17, 10,001 hundred-piastre pieces to the value of Rs. 1,53,765 were coined in the Bombay mint for the Egyptian Government.

† The metallic value in sterling of the 165 grains of fine silver in a rupee is as follows, with the price of silver at the rate stated below per standard ounce :—

60 d. = 22·297 d.	29 d. = 10·777 d.	24 d. = 8·918 d.
50 d. = 18·581 d.	28 d. = 10·406 d.	23 d. = 8·547 d.
40 d. = 14·865 d.	27 d. = 10·034 d.	22 d. = 8·176 d.
35 d. = 13·007 d.	26 d. = 9·662 d.	21 d. = 7·804 d.
30 d. = 11·149 d.	25 d. = 9·291 d.	20 d. = 7·432 d.

ten-cent pieces has been undertaken in the Calcutta mint from 1913-14. The coinage of both dollars and of cent pieces during the five years, ending 1916-17 have been :—

	Number of pieces						
	British Dollars	Ceylon fifty-cents	Ceylon twenty-five cents	Straits twenty cents	Ceylon ten cents	Straits ten cents	Straits five cents
1912-13	5,672,075	..	..	..	..	..	444,628
1913-14	1,566,693	200,000	400,000	191,802	2,000,000	..	..
1914-15	..	200,000	400,000	..	1,000,000	..	..
1915-16	..	..	..	..	..	..	..
1916-17	..	596,000	500,000	645,232	120,545	1,200,014	..

With the expiry in December 1903 of the special agreement with the Exchange Banks for the coinage of British dollars, the number coined fell to 3,955,647 in 1903-04 and 648,847 in 1904-05, while the coinage in these two years of Straits dollars was 15,009,891 and 20,364,664 pieces, respectively. No dollars were coined in 1905-06 or in 1906-07, but in 1907-08 the coinage of British dollars was resumed in the Bombay mint. No Straits dollar has been coined since 1904-05, nor British dollar since 1913-14, and Straits fifty-cent pieces have so far been coined only once and that in 1905-06.

In 1916-17 the coinage of Egyptian, twenty, ten, five and two piastre pieces was undertaken in the Bombay mint and the total number of these silver pieces coined in that year was 18,370,112.

In 1906 provision was made for the coinage of a nickel coin, and by Notification No. 4597 A., dated the 22nd July 1907, it was directed that the nickel one-anna piece should thenceforth be coined at the mint and issued. The coin weighs 60 grains Troy and has a waved edge with twelve scollops, the greatest diameter being 21 millimetres and the least 19·8 millimetres. The statement in the margin gives the number and value of nickel one-anna pieces struck in the mints in the last five years.

	Number	Value (in rupees)	
1912-13	39,778,000	24,86,000	The desirability of issuing a half-anna nickel coin was considered
1913-14	46,320,000	28,95,000	by the Government of India in 1909, but it was decided not to
1914-15	42,352,000	26,47,000	take action in this direction until the people had become
1915-16	7,670,000	4,79,000	thoroughly familiar with the present one-anna coin.
1916-17	39,087,000	24,43,000	

In 1916-17 the nickel coinage of ten, five, two and one millieme pieces for the Egyptian Government was undertaken in the Bombay mint and in that year 11,702,143 pieces of such coins to the value of Rs. 5,92,252 was struck in the mint. *

Copper coinage was introduced into the Bengal Presidency by Act XVII of 1835, and into the Madras and Bombay Presidencies by Act XXII of 1844. The weight of the copper coins struck under Act XXIII of 1870 remained the same as it was in 1835. It was as follows :—

	Grains Troy
Double pice, or half-anna	200
Pice or quarter-anna	100
Half-pice or one-eighth of an anna	50
Pie, being one-third of a pice or one-twelfth of an anna	33½

Ninety rupees' worth of pice weigh 576,000 grains troy, or 82½ lb avoirdupois.

Act III of 1906 provided for the substitution of bronze for copper coinage. By Notification No. 3895A. dated the 11th July 1906, it was directed that the bronze coins should thenceforth be coined and issued at the mint, and that, with effect from the 1st August 1906, copper coins for the Government of India should cease to be coined. But the copper coinage for Ceylon and the Straits and for certain Native States in India continued in the Calcutta mint. In 1916-17, 3,000,000 pieces of half cents to the value of Rs. 26,250 and 4,000,000 pieces of quarter cents to the value of Rs. 17,500 were coined for the Straits.

The weight and dimensions of the several denominations of bronze coins are given below :—

	Standard weight (in grains Troy)	Diameter (in millimetres)
Pice or quarter anna	75	25·4
Half-pice	37½	21·15
Pie	25	17·45

The statement below shows the bronze coinage of the last five years :—

	Number of pieces				Value (in rupees)			
	Quarter anna	Half-pice	Pie pieces	Total	Quarter anna	Half-pice	Pie pieces	Total
1912-13	107,455,909	12,911,328	25,937,897	146,305,134	16,78,999	1,00,870	1,35,093	19,14,962
1913-14	122,636,891	10,896,672	16,148,527	149,682,090	19,16,201	85,130	84,107	20,85,438
1914-15	20,441,600	4,876,800	19,814,400	45,132,800	3,19,400	38,100	1,03,200	4,60,700
1915-16	..	9,830,400	20,563,200	30,393,600	..	76,800	1,07,100	1,83,900
1916-17	9,337,600	5,734,400	14,438,400	29,510,400	1,45,900	44,800	75,200	2,65,900

In 1916-17, 4,764,000 pieces of Australian pennies to the value of Rs. 2,97,750 and 3,600,000 pieces of Australian half-pennies to the value of Rs. 1,12,500 were struck in the Calcutta mint. In addition to these, 4,000,000 half millieme pieces to the value of Rs. 30,406 were coined for the Egyptian Government.

With the fall in the prices of silver, which preceded the closure of the Calcutta and Bombay mints in 1893, there was a very large importation of the metal into India and excessive quantities were coined by some of the Native States during that period and for some years following the closure. It was found, thereafter, that the coinages were greatly in excess of the needs of the States, and operations abated in 1898. The arrangements made with some of the States for the substitution of the British for the local rupee had led to the closing of the local mints. The States in which coinage was carried on during the last fifteen years have been dealt with in table No. 19. The total coinage from new silver in 1916 amounted to 13,566,418 tolas, and the States in which coinage was carried on to a considerable extent in that year were Hyderabad and Cutch.

* By Notification No. 761-F. dated the 22nd March 1918, it was directed that a nickel two-anna piece should thenceforth be coined at the mint and issued. It is a square coin with rounded corners, its least diameter being 21 millimetres and the rim is not milled.

MINT AND COINAGE*

No. 3.—IMPORTS into and EXPORTS from BRITISH INDIA of GOLD (COIN, and BULLION) and the amount received and the amount COINED in the MINTS, from 1835-36 to 1916-17

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF GOLD COINAGE
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1835-36 to 1844-45 (average)	33,59,000	62,000	32,97,000	4,71,000	2,87,000	7,58,000	4,66,000
1845-46 to 1854-55 (average)	1,08,12,000	5,29,000	1,02,83,000	8,05,000	1,00,000	9,05,000	5,68,000
1855-56 to 1864-65 (average)	5,13,55,000	2,60,000	5,10,95,000	2,53,000	1,05,000	10,58,000	9,41,000
1865-66 to 1874-75 (average)	3,93,18,000	27,40,000	3,65,78,000	2,26,000	26,000	2,52,000	2,51,000
1875-76 to 1884-85 (average)	3,22,44,000	56,05,000	2,66,39,000	1,25,000	..	1,25,000	1,25,000
1885-86 to 1894-95 (average)	3,46,56,000	1,83,89,000	1,62,67,000	98,000	..	98,000	93,000
1895-96	5,02,93,000	2,50,33,000	2,52,60,000	..	..	..	..
1896-97	4,49,12,000	2,20,01,000	2,29,11,000	..	..	..	..
1897-98	7,28,12,000	2,37,27,000	4,90,85,000	(a)	(a)	(a)	..
1898-99	8,84,00,000	2,33,66,000	6,50,34,000				..
1899-1900	11,44,88,000	2,00,82,000	9,44,06,000				..
1900-01	11,89,80,000	11,05,59,000	84,21,000				..
1901-02	8,30,75,000	6,36,99,000	1,93,76,000				..
1902-03	13,19,24,000	4,42,78,000	8,76,46,000	..	17,000	17,000	..
1903-04	20,14,79,000	10,21,62,000	9,93,17,000				..
1904-05	21,81,20,000	12,10,61,000	9,70,59,000				..
1905-06	14,74,90,000	14,29,10,000	45,80,000		46,000	1,51,000	..
1906-07	18,53,34,000	3,67,73,000	14,85,61,000		8,000	8,000	..
1907-08	20,75,26,000	3,38,49,000	17,36,77,000	..	30,000	30,000	..
1908-09	8,40,42,000	4,04,88,000	4,35,54,000	..	18,000	18,000	..
1909-10	25,03,10,000	3,35,15,000	21,67,95,000	..	16,000	16,000	..
1910-11	27,89,25,000	3,91,39,000	23,97,86,000	..	48,000	48,000	..
1911-12	41,49,36,000	3,73,38,000	37,75,98,000	..	52,000	52,000	..
1912-13	41,29,08,000	7,28,96,000	34,00,12,000	..	42,000	42,000	..
1913-14	28,22,64,000	4,90,26,000	23,32,38,000	..	87,000	87,000	..
1914-15	10,70,38,000	3,05,64,000	7,64,74,000	..	2,59,000	2,59,000	..
1915-16	5,28,17,000	6,39,08,000	—1,10,91,000	..	7,000	7,000	..
1916-17	13,33,79,000	10,25,000	13,23,54,000	..	1,000	1,000	1,54,000 (b)

* Compiled from special returns furnished by the Masters of the Mints at Calcutta and Bombay
 (a) Gold received by the Mints on behalf of the Paper Currency Department is omitted from this table.
 (b) Represents the value of hundred-piastre pieces coined for the Egyptian Government

MINT AND COINAGE

No. 4.—IMPORTS into and EXPORTS from BRITISH INDIA of SILVER and the amount received into the MINTS
from 1835-36 to 1916-17

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF THE SILVER COINAGE		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half, quarter and one-eighth rupees	Total
1835-36 to 1844-45 (average) . .	2,50,23,000	44,88,000	2,05,35,000	2,11,67,000	1,64,38,000	3,76,05,000	3,40,85,000	18,82,000	3,59,67,000
1845-46 to 1854-55 (average) . .	2,67,81,000	1,14,54,000	1,53,27,000	2,25,29,000	87,03,000	3,12,32,000	3,05,44,000	20,00,000	3,25,44,000
1855-56 to 1864-65 (average) . .	10,98,13,000	96,10,000	10,02,03,000	8,02,59,000	1,23,89,000	9,26,48,000	8,76,23,000	32,52,000	9,08,75,000
1865-66 to 1874-75 (average) . .	7,68,82,000	1,44,22,000	6,24,60,000	5,09,52,000	9,59,000	5,19,11,000	4,88,36,000	24,40,000	5,12,76,000
1875-76 to 1884-85 (average) . .	8,10,91,000	1,54,17,000	6,56,74,000	6,28,80,000	32,95,000	6,61,75,000	6,19,34,000	29,37,000	6,48,71,000
1885-86 to 1894-95 (average) . .	11,87,15,000	1,44,30,000	10,42,85,000	7,08,26,000	70,90,000	7,79,16,000	7,32,69,000	46,01,000	7,78,70,000
1895-96 . .	8,33,87,000	1,75,65,000	6,58,22,000	..	29,44,000	29,44,000	..	29,27,000	29,27,000
1896-97 . .	8,59,34,000	2,73,73,000	5,85,61,000	..	69,83,000	69,83,000	..	57,34,000	57,34,000
1897-98 . .	13,24,94,000	4,77,59,000	8,47,35,000	70,60,000	61,62,000	1,32,22,000	48,65,000	49,92,000	98,57,000
1898-99 . .	9,05,56,000	5,07,48,000	3,98,08,000	22,16,000	33,04,000	55,20,000	41,80,000	28,04,000	69,84,000
1899-1900 . .	9,52,49,000	5,94,82,000	3,57,67,000	..	2,11,27,000	2,11,27,000	1,30,18,000	92,42,000	2,22,60,000
1900-01 . .	12,67,87,000	3,17,15,000	9,50,72,000	5,08,13,000	10,09,75,000	15,17,88,000	17,14,79,000	11,70,000	17,26,49,000
1901-02 . .	12,29,38,000	5,10,10,000	7,19,28,000	52,75,000	2,80,84,000	3,33,59,000	4,95,21,000	18,27,000	5,13,48,000
1902-03 . .	12,18,65,000	5,22,98,000	6,95,67,000	2,98,86,000	8,14,14,000	11,13,00,000	11,27,23,000	11,72,000	11,38,95,000
1903-04 . .	18,37,82,000	4,72,55,000	13,65,27,000	12,19,000	13,20,76,000	13,32,95,000	16,17,18,000	35,94,000	16,53,12,000
1904-05 . .	17,69,62,000	4,33,47,000	13,26,15,000	1,47,000	9,81,10,000	9,82,57,000	10,87,85,000	49,19,000	11,37,04,000
1905-06 . .	16,90,20,000	1,17,90,000	15,72,30,000	6,40,000	13,05,02,000	13,71,42,000	19,59,88,000	40,27,000	20,00,15,000
1906-07 . .	26,04,64,000	2,04,09,000	24,00,55,000	1,74,000	21,17,68,000	21,19,42,000	25,37,03,000	71,54,000	26,08,57,000
1907-08 . .	21,53,19,000	2,06,36,000	19,46,83,000	..	12,17,97,000	12,17,97,000	17,32,70,000	78,87,000	18,11,57,000
1908-09 . .	14,33,99,000	2,27,15,000	12,06,84,000	50,000	2,60,89,000	2,61,39,000	2,51,31,000	34,05,000	2,85,36,000
1909-10 . .	12,49,24,000	3,04,75,000	9,44,49,000	51,000	2,25,63,000	2,26,14,000	2,07,71,000	9,85,000	2,17,56,000
1910-11 . .	11,88,11,000	3,21,31,000	8,66,80,000	..	2,17,81,000	2,17,81,000	1,52,42,000	66,83,000	3,19,25,000
1911-12 . .	11,97,72,000	6,64,01,000	5,33,71,000	..	2,50,76,000	2,50,76,000	2,45,09,000	35,65,000	2,80,74,000
1912-13 . .	20,54,10,000	3,34,22,000	17,19,88,000	1,29,21,000	6,28,41,000	7,57,62,000	18,75,29,000	78,41,000	19,53,70,000
1913-14 . .	15,21,32,000	2,18,03,000	13,03,29,000	36,59,000	5,64,36,000	6,00,95,000	12,13,61,000	1,02,08,000	13,15,69,000
1914-15 . .	11,10,45,000	2,23,30,000	8,87,15,000	..	2,07,01,000	2,07,01,000	1,80,72,000	37,20,000	2,17,95,000
1915-16 . .	6,66,46,000	1,83,50,000	4,82,96,000	1,39,000	1,64,13,000	1,65,52,000	1,48,00,000	14,02,000	1,62,02,000
1916-17 . .	25,11,48,000	6,31,47,000	18,80,01,000	8,73,000	29,45,74,000	29,54,47,000	29,89,00,000	88,07,000	30,77,07,000

NOTE.—From the 26th June 1893, when the mints were closed to the unrestricted coinage of silver, the receipts from individuals represent coins of Native States tendered for recoinage, particulars of which appear in table No. 7. From the same date silver belonging to the Government has been valued at its cost price instead of at the fixed rate of Rs per tola of standard silver, but old rupees received for recoinage, as entered in table No. 6, are still taken at their nominal value. The silver received into the mint for coinage into British dollars intended for circulation in the Far East and into the new dollar adopted as the currency of the Straits Settlements is excluded from this table. Particulars of the coinage of these British and Straits dollars will be found in table No. 13

MINT AND COINAGE

No. 5.—QUANTITY (in ounces) of GOLD and SILVER IMPORTED into and EXPORTED from BRITISH INDIA from and to FOREIGN PORTS in each official year from 1873-74 to 1916-17

	GOLD			SILVER		
	Imported	Exported	Net imports	Imported	Exported	Net imports
1873-74	—	—	331,554	—	—	8,747,151
1874-75	—	—	446,964	—	—	16,269,590
1875-76	—	—	355,985	—	—	5,451,074
1876-77	—	—	62,606	—	—	25,229,986
1877-78	—	—	102,628	—	—	51,436,354
1878-79	—	—	177,101	—	—	13,916,146
1879-80	—	—	374,227	—	—	27,581,194
1880-81	—	—	777,533	—	—	13,642,358
1881-82	—	—	1,028,240	—	—	18,852,031
1882-83	—	—	1,048,810	—	—	26,216,055
1883-84	—	—	1,138,584	—	—	22,448,221
1884-85	—	—	973,053	—	—	25,393,863
1885-86	—	—	544,437	—	—	40,677,913
1886-87	—	—	393,174	—	—	25,078,814
1887-88	569,684	41,646	528,038	37,877,141	5,094,542	32,782,599
1888-89	512,287	50,710	461,577	37,844,665	5,408,636	32,436,029
1889-90	850,232	76,848	773,384	43,940,659	5,296,885	38,643,774
1890-91	1,175,875	161,646	1,014,229	56,190,870	4,661,785	51,529,085
1891-92	709,102	285,454	423,648	38,177,580	5,829,142	32,348,438
1892-93	272,442	726,925	—454,483	54,180,144	8,656,632	45,523,512
1893-94	474,635	378,399	96,236	60,328,296	5,999,323	54,328,973
1894-95	236,873	926,843	—689,970	32,638,069	5,598,047	27,040,022
1895-96	695,055	372,432	322,623	34,082,810	7,064,731	27,018,079
1896-97	657,238	347,873	309,365	37,520,322	11,591,234	25,929,088
1897-98	1,129,149	397,114	732,035	68,535,612	24,250,995	44,284,617
1898-99	1,432,461	410,461	1,022,000	49,226,780	26,061,355	23,165,425
1899-1900	1,914,037	353,225	1,560,812	50,663,542	32,017,260	18,646,282
1900-01	1,987,738	1,881,060	106,678	64,746,549	15,311,385	49,435,164
1901-02	1,372,249	1,097,743	274,506	66,726,972	27,721,780	39,005,192
1902-03	2,187,384	770,766	1,416,618	75,569,185	32,294,876	42,274,309
1903-04	3,330,466	1,764,229	1,566,237	104,324,765	25,142,629	79,182,136
1904-05	3,605,017	2,088,025	1,516,992	98,118,908	23,769,313	74,349,595
1905-06	2,396,420	2,461,892	—65,472	88,853,079	4,535,314	84,317,765
1906-07	3,019,161	642,010	2,377,151	125,878,008	7,679,151	118,198,857
1907-08	3,380,405	599,065	2,781,340	106,358,274	8,442,915	97,915,359
1908-09	1,334,107	708,769	625,338	85,048,761	11,308,630	73,740,131
1909-10	4,095,042	589,906	3,505,136	75,501,745	14,486,993	61,014,752
1910-11	4,527,061	683,639	3,843,422	69,272,319	14,396,030	54,876,289
1911-12	6,871,312	647,286	6,224,026	70,378,747	38,149,647	32,229,100
1912-13	6,813,000	1,251,000	5,562,000	107,190,000	16,113,000	91,077,000
1913-14	4,593,000	844,000	3,749,000	79,835,000	8,728,000	71,107,000
1914-15	1,705,000	527,000	1,178,000	64,160,000	8,394,000	55,766,000
1915-16	833,000	1,094,000	—261,000	39,833,000	6,901,000	32,932,000
1916-17	2,283,000	18,000	2,265,000	116,959,000	24,765,000	92,194,000

NOTE.—The quantities in the column "net imports" for both gold and silver, for the years 1873-74 to 1886-87, are estimates only, deduced from the declared value of the trade for those years by the following process:

For gold, the rupee value of the monthly net imports was converted into sterling at the average rate of exchange in each month, and this sterling value was then divided by the English mint price of gold (£3 17s. 10½d. per ounce). For silver, the average price of Rs107 per 100 tolas, or Rs285.33 per 100 ounces, was taken as the basis of the value of the annual imports.

MINT AND COINAGE

No. 6.—OLD GOVERNMENT of INDIA RUPEES (including small SILVER COINS) received into the MINTS for RECOINAGE, and SILVER COINAGE in each MINT, from 1835-36 to 1916-17

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE				VALUE OF NEW RUPEES AND SMALL SILVER PIECES COINED			
	Calcutta mint	Bombay mint	Madras mint (a)	Total value	Calcutta mint	Bombay mint	Madras mint (a)	Total new coinage
1835-36 to 1844-45 (average)	70,53,000	44,54,000	8,73,000	1,23,80,000	2,27,64,000	1,19,13,000	12,89,000	3,59,66,000
1845-46 to 1854-55 (average)	24,87,000	25,22,000	17,97,000	68,06,000	1,63,63,000	1,23,48,000	33,32,000	3,25,43,000
1855-56 to 1864-65 (average)	16,29,000	30,42,000	2,58,000	49,29,000	4,23,06,000	4,15,93,000	69,76,000	9,08,75,000
1865-66 to 1874-75 (average)	4,02,000	2,66,000	32,000	7,00,000	2,15,80,000	2,89,50,000	7,46,000	5,12,76,000

(a) The Madras Mint ceased to exist from the 1st September 1869

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE			VALUE OF NEW RUPEES AND SMALL SILVER PIECES COINED		
	Calcutta mint	Bombay mint	Total value	Calcutta mint	Bombay mint	Total new coinage
1875-76 to 1884-85 (average)	17,94,000	7,16,000	25,10,000	1,83,50,000	4,65,21,000	6,48,71,000
1885-86 to 1894-95 (average)	23,62,000	1,89,000	25,51,000	2,06,40,000	5,72,30,000	7,78,70,000
1895-96	27,38,000	1,66,000	29,04,000	29,27,000	..	29,27,000
1896-97	38,90,000	25,23,000	64,13,000	35,87,000	21,47,000	57,34,000
1897-98	28,49,000	32,19,000	60,68,000	47,05,000	51,52,000	98,57,000
1898-99	21,12,000	11,46,000	32,58,000	18,63,000	51,21,000	69,84,000
1899-1900	80,82,000	9,69,000	90,51,000	1,64,65,000	57,95,000	2,22,60,000
1900-01	26,66,000	6,18,000	32,84,000	6,06,37,000	11,20,12,000	17,26,49,000
1901-02	86,27,000	44,81,000	1,31,08,000	1,75,88,000	3,37,60,000	5,13,48,000
1902-03	5,52,11,000	2,61,85,000	8,13,96,000	5,25,03,000	6,13,92,000	11,38,95,000
1903-04	4,11,40,000	1,26,18,000	5,37,58,000	6,90,07,000	9,63,05,000	16,53,12,000
904-05	2,50,16,000	1,05,68,000	3,55,84,000	4,56,41,000	6,80,63,000	11,37,04,000
905-06	1,79,92,000	1,32,55,000	3,12,47,000	7,32,91,000	12,17,24,000	20,00,15,000
906-07	1,52,89,000	1,17,87,000	2,70,76,000	10,01,26,000	16,07,31,000	26,08,57,000
907-08	1,47,80,000	94,61,000	2,42,41,000	7,23,01,000	10,88,56,000	18,11,57,000
908-09	1,64,32,000	96,55,000	2,60,85,000	1,82,05,000	1,03,31,000	2,85,36,000
1909-10	1,26,82,000	98,74,000	2,25,56,000	1,19,85,000	1,17,09,000	2,36,94,000
1910-11	1,37,45,000	80,30,000	2,17,75,000	1,38,07,000	99,61,000	2,37,68,000
1911-12	1,52,21,000	98,42,000	2,50,63,000	1,55,00,000	1,26,32,000	2,81,32,000
1912-13	2,81,50,000	72,41,000	3,53,91,000	8,37,59,000	12,45,15,000	20,82,74,000
1913-14	1,77,57,000	87,21,000	2,64,78,000	6,67,36,000	6,88,46,000	13,55,82,000
1914-15	1,36,61,000	67,75,000	2,04,36,000	1,49,05,000	71,90,000	2,20,95,000
1915-16	1,04,35,000	59,75,000	1,64,10,000	1,04,02,000	58,00,000	1,62,02,000
1916-17	89,77,000	48,78,000	1,38,55,000	16,28,02,000	16,04,77,000	32,32,79,000

* Including dollars, cent pieces, and diastres

MINT AND COINAGE

No. 7.— COINS other than the GOVERNMENT OF INDIA RUPEES received into the MINTS for RECOINAGE, in each official year from 1894-95 to 1916-17
VALUE (in Rupees)

	CALCUTTA MINT					BOMBAY MINT				GRAND TOTAL
	Native State coins	Faruckabad, Arcot and Surat rupees	Portuguese Indian coins	Burmese coins	Total	Native State coins	Faruckabad and Arcot rupees	Portuguese Indian coins	Total	
1894-95 .	..	230	8,970	990	10,190	14	..	23,285	23,299	33,489
1895-96 .	..	..	2,220	190	2,410	32,333	..	2,873	35,206	37,616
1896-97 .	400	170	..	60	630	5,56,140	7,069	2,989	5,66,198	5,66,828
1897-98 .	12,90,322	..	..	..	12,90,322	58,62,145	460	397	58,63,002	71,53,324
1898-99 .	..	..	400	..	400	22,60,040	830	216	22,61,086	22,61,486
1899-1900	..	..	..	..	..	16,675	2,632	73	19,380	19,380
1900-01 .	1,49,96,492	..	..	..	1,49,96,492	3,58,16,558	15,995	..	3,58,32,553	5,08,29,045
1901-02 .	..	..	..	..	..	52,75,010	16,831	..	52,91,841	52,91,841
1902-03 .	..	..	..	..	..	2,98,86,014	18,009	..	2,99,04,023	2,99,04,023
1903-04 .	4,166	..	..	..	4,166	12,15,446	15,376	..	12,30,822	12,34,988
1904-05 .	..	..	..	..	..	1,47,221	6,130	..	1,53,351	1,53,351
1905-06 .	952	..	..	..	952	6,39,202	4,118	..	6,43,320	6,44,272
1906-07 .	990	..	..	..	990	1,72,885	32	..	1,72,917	1,73,907
1907-08 .	..	..	..	..	..	..	3,430	..	3,430	3,430
1908-09 .	..	..	..	..	..	50,000	2,051	..	52,051	52,051
1909-10 .	..	..	..	..	..	51,459	3,421	..	54,880	54,880
1910-11 .	..	..	..	..	..	..	6,059	..	6,059	6,059
1911-12 .	..	..	..	..	..	..	12,625	..	12,625	12,625
1912-13 .	1,05,12,300	..	..	..	1,05,12,300	24,08,653	7,183	..	24,15,836	1,29,28,136
1913-14 .	31,32,840	..	..	..	31,32,840	5,26,040	1,787	..	5,27,827	36,60,667
1914-15 .	..	..	..	..	..	..	150	..	150	150
1915-16 .	..	..	..	..	..	..	..	..	..	..
1916-17 .	..	..	..	..	..	..	..	..	..	..

Arrangements were made in 1897 with Bhopal and Kashmir, and subsequently with other States, for the conversion of the local currencies by substituting Government of India rupees for the State coinage then in circulation. The details of such coins received into the mints, of which the totals appear in the foregoing statement are noted below :—

				₹					R	
Kashmir coins .	{	1897-98		14,15,938	Khairpur—					
		1898-99		20,23,331	Chalans 1903-04				1,54,264	
Bhopal coins .	{	1897-98		55,32,624	Dungarpur, Banswara, and Shahpura—					
		1898-99		1,92,506	Chitori coins . { 1904-05				772	
Baroda—						1908-09				50,000
Babashahi rupees .		1900-01		3,61,71,543	Salim Sahi coins 1904-05				299	
Radhanpur .	{	Jorawarsai rupees 1900-01 .		9,04,672	Karauli coins 1905-06				6,40,154	
		Koris and Panchias 1900-01		46,33,969	Tonk—					
						Mahammed Khani coins 1906-07				1,73,875
						Bundelkhand—				
Jodhpur	{	Bijeshahis 1900-01		84,29,847	Srinagari coins 1909-10				51,459	
		Iktisandas 1900-01		6,35,659	Nepal rupees 1912-13				1,05,12,300	
		Kotah rupees 1901-02		29,84,318	Junagadh—					
		Jhalawar rupees 1901-02		8,39,817	Kori coins 1912-13				24,08,653	
		Bundi rupees 1901-02		30,898	Murshidabad rupees 1913-14				31,32,840	
						Kishangarh State—				
						Chaubisania coins 1913-14				5,26,040
Indore—										
Hati rupees .	{	1902-03		2,98,86,014						
		1903-04		5,94,427						
Sirohi—										
Bhilari rupees	{	1903-04		4,70,921						
		1904-05		1,46,150						

No. 8.—DESCRIPTION of SILVER, and NICKEL COINS struck in the MINTS, in each official year from 1899-1900 to 1916-17

TALE	SILVER					NICKEL (a)	Total of Silver and Nickel Coins
	Rupees	Half-rupees	Quarter-rupees	One-eighth rupees	TOTAL	One anna	
1899-1900	13,018,000	18,067,000	..	4,664,000	32,749,000	..	32,749,000
1900-01	171,479,000	..	1,606,000	6,144,000	179,229,000	..	179,229,000
1901-02	49,520,000	..	2,004,000	10,610,000	62,134,000	..	62,134,000
1902-03	112,723,000	..	2,471,000	4,434,000	119,628,000	..	119,628,000
1903-04	161,717,000	..	7,060,000	14,632,000	183,409,000	..	183,409,000
1904-05	108,785,000	..	10,026,000	19,303,000	138,114,000	..	138,114,000
1905-06	195,987,000	1,646,000	6,300,000	13,031,000	216,964,000	..	216,964,000
1916-07	253,703,000	3,436,000	10,672,000	22,145,000	289,956,000	..	289,956,000
1907-08	173,270,000	4,641,000	11,464,000	21,600,000	210,975,000	37,256,000	248,231,000
1908-09	25,131,000	1,576,000	7,084,000	6,769,000	40,560,000	22,536,000	63,096,000
1909-10	20,771,000	1,569,000	..	1,604,000	23,944,000	24,800,000	48,744,000
1910-11	15,243,000	4,222,000	9,056,000	18,461,000	46,982,000	40,200,000	87,182,000
1911-12	24,509,000	2,878,000	3,413,000	10,186,000	40,986,000	41,760,000	82,746,000
1912-13	187,529,000	4,895,000	11,863,000	19,421,000	223,708,000	39,776,000	263,484,000
1913-14	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000	46,320,000	215,065,000
1914-15	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000	42,352,000	78,932,000
1915-16	14,800,000	2,804,000	..	..	17,604,000	7,670,000	25,274,000
1916-17	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000	39,087,000	377,030,000
VALUE (in rupees)							
1899-1900	1,30,18,000	90,34,000	..	2,08,000	2,22,60,000	..	2,22,60,000
1900-01	17,14,79,000	..	4,02,000	7,68,000	17,26,49,000	..	17,26,49,000
1901-02	4,95,21,000	..	5,01,000	13,26,000	5,13,48,000	..	5,13,48,000
1902-03	11,27,23,000	..	6,18,000	5,54,000	11,38,95,000	..	11,38,95,000
1903-04	16,17,18,000	..	17,65,000	18,29,000	16,53,12,000	..	16,53,12,000
1904-05	10,87,85,000	..	25,06,000	24,13,000	11,37,04,000	..	11,37,04,000
1905-06	19,69,88,000	8,23,000	15,75,000	16,29,000	20,00,15,000	..	20,00,15,000
1906-07	25,37,03,000	17,18,000	26,68,000	27,68,000	26,08,57,000	..	26,08,57,000
1907-08	17,32,70,000	23,21,000	28,66,000	27,00,000	18,11,57,000	23,28,000	18,34,85,000
1908-09	2,51,31,000	7,88,000	17,71,000	46,000	2,85,36,000	14,08,000	2,99,44,000
1909-10	2,07,71,000	7,84,000	..	2,01,000	2,17,56,000	15,50,000	2,33,06,000
1910-11	1,52,42,000	21,11,000	22,64,000	23,08,000	2,19,25,000	25,13,000	2,44,38,000
1911-12	2,45,09,000	14,39,000	8,53,000	12,73,000	2,80,74,000	26,10,000	3,06,84,000
1912-13	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000	24,86,000	19,78,56,000
1913-14	12,13,61,000	22,74,000	51,59,000	27,75,000	13,15,69,000	28,95,000	13,44,64,000
1914-15	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000	26,47,000	2,44,42,000
1915-16	1,48,00,000	14,02,000	..	..	1,62,02,000	4,79,000	1,66,81,000
1916-17	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000	24,43,000	31,01,50,000

(a) By Notification No. 4597-A. of the Government of India, dated the 22nd July 1907, the coining and issue of the nickel one-anna piece were ordered

MINT AND COINAGE

No. 9.—DESCRIPTIONS of COPPER and BRONZE COINS struck in the MINTS, in each official year from 1899-1900 to 1916-17

TABLE	COPPER							BRONZE (a)			TOTAL OF BRONZE COINS (g)
	Quarter annas	Half pice	Pie pieces	CENTS			TOTAL OF COPPER COINS	Quarter annas	Half pice	Pie pieces	
				Cents	Half cents	Quarter cents					
1899-1900 . . .	40,096,000	7,936,000	10,056,000	2,086,000	..	2,400,000	62,574,000	..	..	..	..
1900-01 . . .	30,534,240	5,219,900	..	3,914,000	..	2,000,000	41,668,140	..	..	..	..
1901-02 . . .	59,337,760	6,882,816	17,140,554	12,434,000	..	2,036,000	97,831,130	..	..	..	..
1902-03 . . .	76,752,966	9,174,084	4,204,800	3,807,500	2,020,000	216,000	96,175,350	..	..	..	..
1903-04 . . .	105,974,400	5,376,000	7,883,044	8,074,056	2,011,800	..	129,319,300	..	..	..	..
1904-05 . . .	104,594,336	8,464,020	16,506,127	7,974,694	1,000,000	102,625	138,641,802	..	..	..	..
1905-06 . . .	130,058,484	8,921,600	13,060,449	1,508,770	1,505,705	2,007,600	157,062,608	..	..	..	..
1906-07 . . .	47,228,800	6,345,600	9,072,000	9,255,431	1,520,027	..	73,421,858	115,785,600	5,859,769	2,184,000	123,829,369
1907-08 . . .	..	..	..	(b)2,002,000	(b)2,000,000	..	4,002,000	234,681,600	8,060,231	20,985,600	263,727,431
1908-09 . . .	..	..	..	(c)5,015,044	(c)1,400,000	1,200,000	7,615,044	58,290,112	10,035,200	22,036,800	90,362,112
1909-10 . . .	..	..	..	(d)2,500,000	(d)2,000,000	..	4,500,000	29,966,080	8,492,800	12,316,800	50,775,680
1910-11 . . .	..	..	..	(d)5,000,000	..	..	5,000,000	47,265,685	12,528,030	20,874,706	80,668,421
1911-12 . . .	..	..	(e) 504,500	(d)3,236,000	(d)1,512,000	..	5,252,500	55,918,260	4,879,970	2,645,294	63,443,524
1912-13 . . .	(f) 224,000	..	..	(d)5,855,025	(b)4,095,503	..	10,174,528	107,455,909	12,911,328	25,937,897	146,305,134
1913-14 . . .	..	..	..	(d)3,000,000	..	..	3,000,000	122,636,891	10,896,672	16,148,527	149,682,090
1914-15 . . .	..	..	(e) 800,000	(d) 3,000,000	(d)2,000,000	..	5,800,000	20,441,600	4,876,800	19,814,400	45,132,800
1915-16 . . .	..	..	..	..	..	..	..	..	9,830,400	20,563,200	30,393,600
1916-17 . . .	..	..	..	..	(c)3,000,000	4,000,000	7,000,000	9,337,600	5,734,400	14,438,400	29,510,400
VALUE— (in rupees)											
1899-1900 . . .	6,26,500	62,000	52,380	46,930	..	13,500	8,01,310	..	..	..	..
1900-01 . . .	4,77,100	40,780	..	75,570	..	11,250	6,04,700	..	..	..	..
1901-02 . . .	9,27,150	53,770	89,270	2,79,770	..	11,450	13,61,410	..	..	..	..
1902-03 . . .	11,99,265	71,672	21,900	72,994	10,100	540	13,76,471	..	..	..	..
1903-04 . . .	16,55,850	42,000	41,058	1,68,897	10,059	..	19,17,864	..	..	..	..
1904-05 . . .	16,34,287	66,125	85,969	1,60,589	5,000	257	19,52,227	..	..	..	..
1905-06 . . .	20,32,164	69,700	68,023	15,088	7,528	11,293	22,03,796	..	..	..	..
1906-07 . . .	7,37,950	49,575	47,250	1,86,359	7,600	..	10,28,734	18,09,150	45,779	11,375	18,66,304
1907-08 . . .	..	..	..	(b) 20,045	(b)10,000	..	30,045	36,66,900	62,970	1,09,300	38,39,170
1908-09 . . .	..	..	..	(c)1,12,838	(c)15,750	(c) 6,750	1,35,338	9,10,783	78,400	1,14,775	11,03,958
1909-10 . . .	..	..	..	(d) 25,000	(d)10,000	..	35,000	4,68,220	66,350	64,150	5,98,720
1910-11 . . .	..	..	..	(d) 50,000	..	..	50,000	7,38,526	97,875	1,03,722	9,45,123
1911-12 . . .	..	..	(e) 1,971	(d) 32,360	(d) 7,560	..	41,891	8,73,723	38,125	13,777	9,25,625
1912-13 . . .	(f) 3,500	..	..	(d) 58,550	(b)24,227	..	86,277	16,78,999	1,00,870	1,35,093	19,14,962
1913-14 . . .	..	..	..	(d) 30,000	..	..	30,000	19,16,201	85,130	84,107	20,85,438
1914-15 . . .	..	..	(e) 3,125	(d) 30,000	(d)10,000	..	43,125	3,19,400	38,100	1,03,200	4,60,700
1915-16 . . .	..	..	..	..	..	..	..	..	76,800	1,07,100	1,83,900
1916-17 . . .	..	..	..	..	(c)26,250	(c)17,500	43,750	1,45,900	44,800	75,200	2,65,900

NOTE.—The figures under 'quarter annas' include British East Africa Protectorate pices, Bikaner State pice and half pice; pice for the Sailana Durbar, an Manasir coins for Aden. The number of these coins is shown in tables Nos. 10 and 12 and their values are stated in the notes at foot of table No. 17

(a) By notification No. 3895 A. of the Government of India, dated the 11th July 1906, the coining and issue of bronze coins of the denominations of pice, half pice, and p were ordered, and the coining of copper coins ceased with effect from the 1st August, 1906

(b) Copper coinages for Ceylon and the Straits

(c) Copper coinage for the Straits

(d) Copper coinage for Ceylon

(e) Represents "Amman Cash" for Pudukottai State (Madras)

(f) Copper coinage for the Sailana State

(g) Excluding bronze coins struck for the Australian and Egyptian Governments for the first time in 1916-17

MINT AND COINAGE

No. 10.—NUMBER of PIECES of SILVER, NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1916-17

	SILVER			NICKEL (b)		
	Calcutta	Bombay	TOTAL	Calcutta	Bombay	TOTAL
1899-1900	19,911,125	43,581,463	63,492,588			
1900-01	{ 63,696,757	{ 125,001,980	188,698,737			
1901-02	(a) { 28,395,491	(a) { 60,937,720	89,333,211			
1902-03	{ 59,503,617	{ 91,796,003	151,299,620			
1903-04	87,104,338	(a) 115,270,454	202,374,792			
1904-05	70,051,134	(a) 89,076,784	159,127,918			
1905-06	95,241,111	(a) 122,220,868	217,461,979			
1906-07	129,024,714	160,931,270	289,955,984			
1907-08	191,191,607	(a) 111,729,306	212,920,913	..	37,256,000	37,256,000
1908-09	30,229,222	(a) 17,201,339	47,430,561	..	22,536,000	22,536,000
1909-10	14,172,394	(a) 30,076,828	44,249,222	..	24,800,000	24,800,000
1910-11	36,196,505	(a) 29,722,576	65,919,081	..	40,200,000	40,200,000
1911-12	25,089,004	(a) 54,029,365	79,118,369	..	41,760,000	41,760,000
1912-13	104,858,423	(a) 124,966,313	229,824,736	..	39,776,000	39,776,000
1913-14	(c) 91,731,763	(a) 81,371,651	173,103,414	..	46,320,000	46,320,000
1914-15	(c) 23,765,365	14,414,361	38,179,726	..	42,352,000	42,352,000
1915-16	11,804,282	5,800,058	17,604,340	..	7,670,248	7,670,248
1916-17	(c) 190,879,653	(d) 168,495,855	359,375,508	..	(e) 50,789,230	50,789,230

(a) The number of silver pieces coined includes British and Straits dollars, fifty, twenty, ten, and five cent pieces, the details of which appear in table No. 18

(b) See note (a) to table No. 8

(c) The number of silver pieces coined includes Ceylon fifty, twenty-five and ten cent pieces, the total of which appear in table No. 18

(d) The number of silver pieces coined includes Straits twenty and ten cent pieces and Egyptian twenty, ten, five and two piastre pieces

(e) The number of nickel pieces coined includes Egyptian ten, five, two and one millieme pieces

	COPPER			BRONZE (a)	TOTAL COINAGE		
	Calcutta	Bombay	TOTAL	Calcutta	Calcutta	Bombay	TOTAL
1899-1900	59,374,000	3,200,000	62,574,000		79,285,125	46,781,463	126,066,588
1900-01	41,668,140	..	41,668,140		105,364,897	125,001,980	230,366,877
1901-02	97,831,130	..	97,831,130		126,226,621	60,937,720	187,164,341
1902-03	96,175,350	..	96,175,350		155,678,967	91,796,003	247,474,970
1903-04	129,319,300	..	129,319,300		216,423,638	115,270,454	331,694,092
1904-05	138,641,802	..	138,641,802		208,692,936	89,076,784	297,769,720
1905-06	157,062,608	..	157,062,608		252,303,719	122,220,868	374,524,587
1906-07	73,421,858	..	73,421,858	123,829,369	326,275,941	160,931,270	487,207,211
1907-08	(b) 4,002,000	..	4,002,000	263,727,431	368,921,038	148,985,306	517,906,344
1908-09	(c) 7,615,044	..	7,615,044	90,362,112	128,206,378	39,737,339	167,943,717
1909-10	(d) 4,500,000	..	4,500,000	50,775,680	69,448,074	54,876,829	124,324,902
1910-11	(d) 5,000,000	..	5,000,000	80,668,421	121,864,926	69,922,576	191,787,502
1911-12	(d) 5,252,500	..	5,252,500	63,443,524	93,785,028	95,789,365	189,574,393
1912-13	(e) 10,174,528	..	10,174,528	146,305,134	261,338,085	164,742,313	426,080,398
1913-14	(f) 3,000,000	..	3,000,000	149,632,090	241,813,853	127,691,651	369,505,504
1914-15	(d) 5,800,000	..	5,800,000	45,132,800	74,698,165	56,766,361	131,464,526
1915-16	..	..	..	30,393,600	42,197,882	13,470,306	55,668,188
1916-17	(e) 7,000,000	..	7,000,000	(g) 41,874,400	239,754,053	219,285,085	459,039,138

(a) See note (a) to tables Nos. 9 and 11

(b) Copper coinage for Ceylon and the Straits

(c) Copper coinage for the Straits

(d) Copper coinage for Ceylon, including 504,500 pieces and 800,000 pieces representing Amman Cash coined in 1911-12 and 1914-15, respectively for the Pudukottai State

(e) Copper coinage for Ceylon and the Straits, including 224,000 pieces coined for the Sallana State

(f) Copper coinage for Ceylon

(g) The number of bronze pieces coined includes Australian pennies and half-pennies and Egyptian half-millimes, the details of which appear in table No. 12

No. 11.—NUMBER of PIECES of the several denominations of COPPER and BRONZE COINS, exclusive of CENTS and other FOREIGN COINS, struck in the CALCUTTA MINT, in each official year from 1899-1900 to 1916-17

	COPPER			BRONZE (a)			Total of Copper and Bronze Coins
	CALCUTTA			CALCUTTA			
	Single piece	Pies	Half piece	Single piece	Pies	Half piece	
1899-1900	36,896,000	10,056,000	7,936,600	..	..	..	54,888,000
1900-01	30,534,240	..	5,219,900	..	..	..	35,754,140
1901-02	59,337,760	17,140,554	6,882,816	..	..	..	83,361,130
1902-03	76,752,966	4,204,800	9,174,084	..	..	..	90,131,850
1903-04	105,974,400	7,883,044	5,376,000	..	..	..	119,233,444
1904-05	104,594,336	16,506,127	8,464,020	..	..	..	129,564,483
1905-06	130,058,484	13,060,449	8,921,600	..	..	..	152,040,533
1906-07	47,228,800	9,072,000	6,345,600	115,785,600	2,184,000	5,859,769	186,475,769
1907-08	..	..	..	(b) 234,681,600	20,985,600	8,060,231	263,727,431
1908-09	..	..	..	(c) 58,290,112	22,036,800	10,035,200	90,362,112
1909-10	..	..	..	29,966,080	12,316,800	8,492,800	50,775,680
1910-11	..	..	..	47,265,685	20,874,706	12,528,030	80,668,421
1911-12	..	(d) 504,500	..	55,918,260	2,645,294	4,879,970	63,948,024
1912-13	(e) 224,000	..	..	107,455,909	25,937,897	12,911,325	146,529,134
1913-14	..	..	..	122,636,891	16,148,527	10,896,672	149,682,090
1914-15	..	(d) 800,000	..	20,441,600	19,814,400	4,876,800	45,932,800
1915-16	..	..	..	..	20,563,200	9,830,400	30,393,600
1916-17	..	..	..	9,337,600	14,438,400	5,734,400	29,510,400

NOTE.—Copper and Bronze coins for circulation in India are struck in the Calcutta Mint only
(a) By Notification No. 3895A of the Government of India, dated the 11th July 1906 the coining and issue of bronze coins of the denominations of pie, half pie and pie were ordered, and the coining of copper coins ceased with effect from the 1st August 1906
(b) Includes 6,400,000 pie for the Bikaner State (c) Represents Amman Cash for the Pudukottai State
(d) Includes 224,000 pie for the Sailana Durbar (e) Represents coins for the Sailana State

No. 12.—NUMBER of PIECES of the several denominations of COPPER and BRONZE COINS, other than those of the GOVERNMENT of INDIA, struck in each MINT, in each official year from 1899-1900 to 1916-17

	CALCUTTA						BOMBAY			
	CEYLON CENTS (COPPER) -			STRAITS CENTS (COPPER)			British East Africa pice (copper)	AUSTRALIAN PENNIES (BRONZE)		EGYPTIAN MILLIEMES (BRONZE)
	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents		pennies	$\frac{1}{2}$ pennies	
1899-1900	..	..	..	2,086,000	..	2,400,000	3,200,000	..	..	..
1900-01	1,000,000	..	..	2,914,000	..	2,000,000	..	..	..	..
1901-02	..	..	..	12,434,000	..	2,035,000	..	..	..	..
1902-03	1,014,000	2,020,000	216,000	2,793,500	..	..	..	..	..	..
1903-04	1,021,500	2,011,800	..	7,052,556	..	..	..	..	..	..
1904-05	1,507,250	1,000,000	102,625	6,467,444	..	..	..	..	..	..
1905-06	1,508,770	1,505,705	..	..	..	2,007,600	..	..	..	..
1906-07	1,751,080	1,520,027	..	7,504,351	..	..	..	..	..	..
1907-08	2,000,000	2,000,000	..	2,000	..	..	..	..	..	..
1908-09	..	..	..	5,015,044	1,400,000	1,200,000	..	..	..	..
1909-10	2,500,000	2,000,000	..	..	..	..	..	..	..	..
1910-11	5,000,000	..	..	..	..	..	..	..	..	..
1911-12	3,236,000	1,512,000	..	..	..	..	..	..	..	..
1912-13	5,855,025	3,495,503	..	..	600,000	..	..	..	..	..
1913-14	3,000,000	..	..	..	..	..	..	..	..	..
1914-15	3,000,000	2,000,000	..	..	..	..	..	..	..	..
1915-16	..	..	..	..	..	..	..	..	..	..
1916-17	..	..	..	..	3,000,000	4,000,000	..	4,764,000	3,600,000	4,000,000

NOTE.—For value of these coins see table No. 17 and notes appended thereto

MINT AND COINAGE

No. 13.—IMPORTS into and EXPORTS from BENGAL and BURMA of GOLD and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1916-17

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	3,72,78,510	4,560	3,72,74,010			
1900-01	4,60,28,368	13,62,660	4,46,65,708			
1901-02	3,17,91,467	1,51,50,708	1,66,40,759	(a)	(a)	(a)
1902-03	4,29,45,847	20,91,106	4,08,54,741			
1903-04	8,28,86,639	18,33,714	8,10,52,925			
1904-05	8,94,74,427	5,72,637	8,89,01,790	..	5,172	5,172
1905-06	5,13,05,357	21,92,210	4,91,13,147	1,04,485	31,444	1,35,929
1906-07	7,24,18,183	21,41,607	7,02,76,576	..	2,545	2,545
1907-08	5,72,01,903	3,07,698	5,68,94,205	..	2,489	2,489
1908-09	1,98,75,836	17,26,818	1,81,49,018	..	5,149	5,149
1909-10	3,52,37,300	1,44,365	3,50,92,935	..	2,510	2,510
1910-11	3,39,09,536	17,01,444	3,22,08,092	..	5,507	5,507
1911-12	7,01,17,324	2,89,516	6,98,27,808	..	5,696	5,696
1912-13	3,05,84,557	9,53,273	2,96,31,284	..	3,222	3,222
1913-14	3,15,82,561	84,77,749	2,31,04,812	..	878	878
1914-15	1,01,38,247	36,03,672	65,34,575	..	4,355	4,355
1915-16	1,23,30,238	14,08,951	1,09,21,287	..	1,133	1,133
1916-17	1,46,97,189	1,70,795	1,45,26,394	..	95	95

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 14.—IMPORTS into and EXPORTS from BENGAL and BURMA of SILVER and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1916-17

VALUE (in Rupees).

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net Imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	1,92,73,910	39,67,180	1,53,06,730	..	1,99,01,673	1,99,01,673	1,30,18,080	34,46,520	..	..	1,64,64,600
1900-01	2,11,10,260	54,66,326	1,56,43,934	1,49,96,492	4,30,36,470	5,80,32,962	6,00,22,971	..	4,01,455	2,13,074	6,06,37,500
1901-02	2,49,17,455	53,56,372	1,95,61,083	..	1,66,29,021	1,66,29,021	1,59,73,591	..	5,01,021	11,13,016	1,75,87,628
1902-03	1,73,56,639	64,60,646	1,08,95,993	..	5,52,11,160	5,52,11,160	5,13,31,176	..	6,17,880	5,54,288	5,25,03,344
1903-04	1,92,02,606	30,84,065	1,61,18,541	4,166	6,83,23,027	6,83,27,193	6,54,12,640	..	17,65,045	18,28,940	6,90,06,625
1904-05	3,68,08,653	12,50,345	3,55,58,308	..	4,44,25,022	4,44,25,022	4,07,21,640	..	25,06,533	24,12,920	4,56,41,093
1905-06	3,32,23,568	12,67,702	3,19,55,866	952	5,54,27,323	5,54,28,275	7,42,64,383	8,22,029	15,74,935	16,28,866	7,82,91,213
1906-07	9,10,97,720	46,57,906	8,64,39,814	990	9,04,22,168	9,04,23,158	9,31,72,018	15,18,054	26,67,985	27,68,081	10,01,26,138
1907-08	5,60,63,388	40,30,119	5,20,33,269	..	5,18,68,493	5,18,68,493	6,53,42,000	13,92,804	28,66,000	27,00,000	7,23,00,804
1908-09	1,65,69,823	36,72,099	1,28,97,724	..	1,64,33,878	1,64,33,878	1,48,00,000	7,88,248	17,70,953	8,46,114	1,82,05,316
1909-10	2,08,77,045	16,78,543	1,91,98,502	..	1,26,85,519	1,26,85,519	1,10,00,000	7,84,293	..	2,00,476	1,19,84,769
1910-11	1,82,67,524	31,00,119	1,51,67,405	..	1,37,45,289	1,37,45,289	80,00,000	17,06,252	20,06,000	29,95,000	1,38,07,252
1911-12	1,97,44,991	10,00,700	1,87,44,291	..	1,52,22,099	1,52,22,099	1,28,26,937	11,46,422	5,61,199	9,65,553	1,55,00,111
1912-13	5,08,37,211	13,27,367	4,95,09,844	1,05,12,309	5,56,00,348	6,61,12,648	7,79,22,000	16,94,957	23,96,761	17,44,933	8,37,58,637
1913-14	4,46,04,904	15,41,908	4,30,62,996	31,32,840	4,77,14,888	5,08,47,728	6,01,00,000	13,61,706	31,71,616	17,02,736	6,63,36,058
1914-15	1,97,51,950	51,70,803	1,45,81,142	..	1,39,25,956	1,39,25,956	1,26,00,000	6,99,946	5,68,469	7,36,450	1,46,04,865
1915-16	1,79,28,970	11,44,703	1,67,84,267	..	1,04,37,500	1,04,37,500	90,00,000	14,02,141	..	..	1,04,02,141
1916-17	8,49,12,899	2,90,266	8,46,22,633	..	13,09,44,359	13,09,44,359	15,65,00,000	99,022	32,94,581	24,73,342	16,23,66,945

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the method of valuation see note to table No. 4

MINT AND COINAGE

No. 15.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of GOLD and the amount received into the BOMBAY MINT, in each official year from 1899-1900 to 1916-17

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	7,34,32,480	2,00,77,460	5,33,55,020	(a)	(a)	(a)
1900-01	6,74,57,422	10,91,96,186	—4,17,38,764			
1901-02	4,39,07,792	4,78,97,232	—39,89,440			
1902-03	7,07,71,493	4,15,86,912	2,91,84,581			
1903-04	10,70,28,645	10,03,28,383	76,00,262			
1904-05	12,61,88,935	12,04,88,385	57,00,650	..	12,200	12,200
1905-06	9,31,00,464	14,06,57,626	—4,75,57,162	..	14,900	14,900
1906-07	10,73,29,656	3,43,29,264	7,30,00,392	..	5,930	5,930
1907-08	14,41,07,564	3,35,36,983	11,05,70,581	..	27,730	27,730
1908-09	5,94,36,434	3,81,54,001	2,12,82,433	..	12,750	12,750
1909-10	20,41,23,097	3,33,67,326	17,07,55,771	..	13,860	13,860
1910-11	24,00,99,038	3,74,34,868	20,26,64,170	..	42,640	42,640
1911-12	34,23,89,843	3,60,18,118	30,63,71,725	..	46,150	46,150
1912-13	38,18,57,542	7,19,37,390	30,99,20,152	..	39,210	39,210
1913-14	25,02,90,733	3,90,41,952	21,12,48,781	..	86,380	86,380
1914-15	9,68,04,656	2,45,97,489	7,22,07,167	..	2,54,840	2,54,840
1915-16	4,04,86,146	6,22,66,194	—2,17,80,048	..	6,230	6,230
1916-17	11,86,81,500	8,46,444	11,78,35,056	..	1,190	1,190

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 16.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of SILVER and the amount received into the BOMBAY MINT, in each official year from 1899-1900 to 1916-17

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	7,47,38,110	5,48,59,730	1,98,78,380	..	12,25,739	12,25,739	..	55,87,150	..	2,08,000	57,95,150
1900-01	10,32,00,015	2,36,90,759	7,95,09,256	3,58,16,558	5,79,38,313	9,37,54,871	11,14,56,347	..	..	5,54,877	11,20,11,224
1901-02	9,52,25,241	4,48,03,291	5,04,21,950	52,75,010	1,14,54,573	1,67,29,583	3,35,46,869	..	..	2,13,235	3,37,60,104
1902-03	10,19,77,480	4,53,63,706	5,66,13,774	2,98,86,014	2,62,03,074	5,60,89,088	6,13,91,504	..	..	..	6,13,91,504
1903-04	16,20,63,065	4,28,89,224	11,91,73,841	12,15,446	6,37,52,590	6,49,68,036	9,63,04,916	..	..	..	9,63,04,916
1904-05	13,90,44,843	4,00,96,540	9,89,48,303	1,47,221	5,36,84,830	5,38,32,051	6,80,63,273	..	..	..	6,80,63,273
1905-06	13,50,71,051	89,21,891	12,61,49,160	6,39,202	8,10,74,830	8,17,14,032	12,17,23,238	..	..	..	12,17,23,238
1906-07	16,68,67,173	1,46,24,062	15,22,43,111	1,72,885	12,13,46,330	12,15,19,215	16,05,31,265	2,00,002	..	..	16,07,31,267
1907-08	15,66,40,984	1,20,70,583	14,45,70,401	..	6,99,29,050	6,99,29,050	10,79,27,893	9,27,843	..	..	10,88,55,736
1908-09	12,46,63,775	1,55,15,003	10,91,48,772	50,000	96,55,163	97,05,163	1,03,30,598	..	..	..	1,03,30,598
1909-10	10,20,04,538	2,12,42,230	8,07,62,308	51,459	98,77,170	99,28,629	97,71,397	..	..	..	97,71,397
1910-11	9,78,85,953	2,21,51,884	7,57,34,069	..	80,35,640	80,35,640	72,42,454	4,04,752	2,58,027	2,12,627	81,17,800
1911-12	9,82,25,101	6,21,48,709	3,60,76,392	..	98,54,273	98,54,273	1,16,81,687	2,92,715	2,92,045	3,07,762	1,25,74,209
1912-13	15,28,85,095	2,84,57,066	12,44,28,029	24,08,653	72,41,019	96,49,672	10,96,07,154	7,52,378	5,69,097	6,82,664	11,16,11,293
1913-14	10,60,96,349	1,20,22,517	9,40,73,832	5,26,040	87,21,028	92,47,068	6,12,60,503	9,12,394	19,87,194	10,72,386	6,52,32,480
1914-15	8,95,00,450	1,27,65,644	7,67,34,806	..	67,74,990	67,74,990	54,71,853	4,51,664	5,24,113	7,42,841	71,90,471
1915-16	4,84,29,800	1,39,81,819	3,44,47,981	1,39,430	59,75,160	61,14,590	58,00,058	..	..	..	58,00,058
1916-17	16,60,35,512	5,38,66,387	11,21,69,125	8,72,690	16,36,29,600	16,45,02,290	14,24,00,266	29,40,115	..	..	14,53,40,381

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the methods of valuation see note to table No. 4

No. 17.—NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1916-17
VALUE (in Rupees)

	NICKEL COINAGE (a)	COPPER COINAGE				BRONZE COINAGE			
	BOMBAY MINT	CALCUTTA MINT		BOMBAY MINT		TOTAL OF COPPER COINS	CALCUTTA MINT		TOTAL OF BRONZE COINS
	One anna	Single piece, and half piece /	Pies, cents, half cents, quarter cents, etc.	Single piece	Pies		Single piece and half piece	Pies	
1899-1900	..	6,38,500	1,12,810	(b) 50,000	..	8,01,310			
1900-01	..	5,17,880	86,820	..	..	6,04,700			
1901-02	..	9,80,920	3,80,490	..	..	13,61,410			
1902-03	..	12,70,937	1,05,534	..	..	13,76,471			
1903-04	..	16,97,850	2,20,014	..	..	19,17,864			
1904-05	..	17,00,412	2,51,815	..	..	19,52,227			
1905-06	..	21,01,864	1,01,932	..	..	22,03,796			
1906-07	..	(c) 7,87,525	(c) 2,41,209	..	..	10,28,734	f 18,54,929	11,375	18,66,304
1907-08	23,28,500	..	(d) 30,045	..	..	30,045	(e) 37,29,870	1,09,300	38,39,170
1908-09	14,08,500	..	(f) 1,35,338	..	..	1,35,338	(g) 9,89,183	1,14,775	11,03,958
1909-10	15,50,000	..	(h) 35,000	..	..	35,000	5,34,570	64,150	5,98,720
1910-11	25,12,500	..	(h) 50,000	..	..	50,000	8,36,401	1,08,722	9,45,123
1911-12	26,10,000	..	(h) 41,891	..	..	41,891	9,11,848	13,777	9,25,625
1912-13	24,86,000	..	(i) 86,278	..	..	86,278	17,79,868	1,35,093	19,14,961
1913-14	28,95,000	..	(j) 30,000	..	..	20,000	20,01,331	84,107	20,85,438
1914-15	26,47,000	..	(h) 43,125	..	..	43,125	3,57,500	1,03,200	4,60,700
1915-16	4,79,390	..	..	..	..	..	76,800	1,07,100	1,83,900
1916-17	(k) 30,35,195	..	(f) 43,750	..	..	43,750	(l) 6,31,356	75,200	7,06,556

- (a) See note (a) to table No. 8
(b) British East Africa Protectorate pice
(c) See note (a) to tables Nos. 9 and 11
(d) Copper coinage for Ceylon and the Straits
(e) Includes R1,00,000 for the Bikaner State
(f) Copper coinage for the Straits
(g) Includes R3,500 for the Sailana State
(h) Copper coinage for Ceylon, including R1,971 and R3,125 for Amman cash for the Pudukottai State in 1911-12 and 1914-15 respectively
- (i) Copper coinage for Ceylon and the Straits, including R3,500 for the Sailana State
(j) Copper coinage for Ceylon
(k) Includes R 5,92,252 being the value of Egyptian ten, five, two and one Millieme pieces,
(l) Includes R 4,10,250 being the value of Australian pennies and half-pennies and R 30,406, the value of Egyptian half-millimes

Vo. 18.—NUMBER of BRITISH and STRAITS DOLLARS and CENTS COINED in each MINT, and QUANTITY and VALUE of BRITISH and STRAITS DOLLARS EXPORTED from BRITISH INDIA, in each official year from 1899-1900 to 1916-17

	NUMBER COINED									TOTAL
	CALCUTTA MINT				BOMBAY MINT					
	British dollars	Ceylon fifty cents	Ceylon twenty-five cents	Ceylon ten cents	British dollars	Straits dollars	Straits twenty cents (f)	Straits ten cents (a)	Straits five cents (a')	
1899-1900					30,743,159					30,743,159
1900-01	363,372				9,106,619					9,469,991
1901-02	1,513,685				25,684,971					27,198,656
1902-03	1,266,618				30,404,499					31,671,117
1903-04					3,955,647	15,009,891				18,965,538
1904-05					643,347	20,364,664				21,013,511
1905-06										(c) 497,630
1906-07										
1907-08					1,945,726					1,945,726
1908-09					6,870,741					6,870,741
1909-10					5,954,218					20,305,431
1910-11					5,552,910		3,084,365	11,088,198	3,263,015	18,937,494
1911-12					37,470,509			1,580,419	8,739,800	38,131,974
1912-13					5,672,076			96,797	564,668	6,116,703
1913-14		200,000	400,000	2,000,000	1,566,693		191,802		444,628	4,358,495
1914-15		200,000	400,000	1,000,000						1,600,000
1915-16										
1916-17		596,000	500,000	120,545			645,232	1,200,014		3,061,791

		EXPORTS					
		From Calcutta		From Bombay		TOTAL	
		Oz.	R.	Oz.	R.	Oz.	R.
1899-1900							
1900-01		806,132	5,56,644	26,404,282	4,46,68,533	26,404,282	4,46,68,533
1901-02		1,201,095	21,54,288	3,506,179	1,46,44,783	8,812,311	1,52,04,427
1902-03		1,086,382	16,34,828	21,834,128	3,63,99,303	23,035,223	3,85,53,591
1903-04		1	2	26,323,954	3,81,54,526	27,360,336	3,97,89,354
				4,326,799	64,81,124		
		..	..	(b) 12,371,421	2,06,73,283	16,898,221	2,71,54,409
1904-05		..	..	551,649	8,27,872		
1905-06		..	..	(b) 18,287,210	3,05,22,256	18,888,859	3,13,50,128
1906-07		..	..	(c) 217,214	3,65,755	217,214	3,65,755
		(b) 364	983	2,568	5,088		
1907-08		(b) 341	675	(d) 1,077	2,640	4,009	(d) 8,711
1908-09		(b) 621	1,248	1,681,831	(d) 28,54,362	1,682,172	28,55,037
1909-10		..	..	5,902,692	91,34,479	5,903,313	91,35,727
1910-11		..	..	5,158,446	77,58,060	5,158,446	77,58,060
1911-12		347	825	4,460,931	72,84,837	4,461,278	72,85,662
1912-13		144	385	31,843,337	5,00,01,338	31,843,481	5,00,01,723
1913-14		..	..	7,795,425	1,25,40,725	7,795,425	1,25,40,725
1914-15		73	215	1,383,355	21,39,138	1,383,468	21,39,348
1915-16		..	..	2,705	5,945	2,705	5,945
1916-17		..	..	13,099	31,868	13,099	31,868
		610	1,250	297	660	907	1,910

NOTE.—The British dollar is 416 grains Troy in weight and of 900 millesimal fineness

- The coinage of these cent pieces has been undertaken since October 1909
- Straits dollars of the same weight and fineness as British dollars
- Fifty cent pieces. The Straits fifty cent piece weighs 209.52 grains and is of 800 millesimal fineness
- From Burma ports
- Includes Rs150 being the value of British dollars exported from Madras
- The coinage of the twenty cent pieces commenced in May 1910

MINT AND COINAGE

No. 19.—QUANTITY of SILVER (in tolas) passed into the MINTS in

	1902	1903	1904	1905	1906	1907	1908
In Bombay—							
Baroda	..	..	..	..	..	..	..
Others	..	..	..	..	..	..	..
TOTAL BOMBAY	..	..	..	..	..	..	..
Hyderabad	705,645	1,044,265	8,404,348	6,455,278	18,873,519	3,795,206	2,736
Rajputana—							
Jaipur	..	..	..	..	..	..	..
Udaipur	142,929	64,137	338,271	1,456	142,961	38,372	9,055
Others	7,745	2,333	3,219	902	3,200	38,380	26,530
TOTAL RAJPUTANA	150,674	66,470	341,490	2,358	146,161	76,752	35,585
In Central India—							
Gwalior	..	..	..	..	..	..	..
Indore	..	..	..	..	..	..	..
Others	20,408	17,857	5,163	50,000	40,000	72,382	17,500
TOTAL CENTRAL INDIA	20,408	17,857	5,163	50,000	40,000	72,382	17,500
Travancore	42,551	..	..	11,595	..	5,368	42,520
Kashmir	..	..	..	..	..	..	..
Others—							
Punjab States	..	..	..	6,549	5,833	54,016	112,373
GRAND TOTAL	919,278	1,128,592	8,811,001	6,525,780	19,065,513	4,003,724	210,714

Abstract of the

	New silver	Old coins recalled
	tolas	tolas
1900	698,042	2,176,212
1901	349,183	168,900
1902	919,278	169,485
1903	1,128,592	2,308,642
1904	8,811,001	7,084,913
1905	6,525,780	2,670,812
1906	19,065,513	14,875,266

NATIVE STATES in each calendar year from 1902 to 1916

1909	1910	1911	1912	1913	1914	1915	1916	
..	..	..	..	..	..	..	..	In Bombay—
595,454	..	..	..	..	..	..	625,918	Baroda
								Others
595,454	..	..	..	..	..	..	625,918	TOTAL BOMBAY
3,861	2,089	2,066	8,137,247	2,407,998	4,130,427	..	12,845,598	Hyderabad
..	..	4,081	98,000	799	2,888	254	..	In Rajputana
421	..	144,584	219,008	142,876	266,301	251,900	64,320	Jaipur
..	..	..	24,830	..	..	..	1,327	Udaipur
								Others
421	..	148,665	341,838	143,675	269,189	252,154	65,647	TOTAL RAJPUTANA
..	..	..	..	..	..	..	..	In Central India—
..	..	..	..	..	..	..	..	Gwalior
37,530	23,973	5,073	1,682	..	..	6,819	3,221	Indore
								Others
37,530	23,973	5,073	1,682	..	..	6,819	3,221	TOTAL CENTRAL INDIA
17,959	45,528	36,065	..	..	..	..	..	Travancore
..	..	..	..	..	..	..	..	Kashmir
195,555	32,465	28,219	12,358	71,660	35,246	53,626	26,034	Others —
								Punjab States
850,780	104,055	220,088	8,493,325	2,623,333	4,434,862	312,599	13,566,418	GRAND TOTAL

foregoing Statement

	New silver	Old coins recalled
	tolas	tolas
1907	4,003,724	1,530,696
1908	210,714	8,036,556
1909	850,780	3,906,034
1910	104,055	812,636
1911	220,088	3,179,528
1912	8,493,325	2,953,275
1913	2,623,333	853,829
1914	4,434,862	656,260
1915	312,599	60,979
1916	13,566,418	2,125,540

MINT AND COINAGE

(28)

No. 20.—OUTTURN in the INDIAN MINTS of SILVER BULLION IMPORTED from ENGLAND

Note.—This table states approximately the sterling cost of a rupee coined during the period when the mints were still open to the receipt of silver from the public for coinage. The cost was determined by the sterling price of silver and the cost of sending it from London to India, to which were added the mint seignorage and other charges. The calculations used in the preparation of this table are as follows :—

Column A.—To the cost of an ounce Troy of standard silver in London, 1 per cent is added for freight and charges for remitting, and to the total cost $\frac{1}{8}$ per cent is added as interest for the time taken by a bullion remittance in excess of the time occupied by a remittance by bill. This sum is divided by the mint outturn of an ounce of fine silver bullion received into the mint after cutting, as given below, and the quotient, showing the cost of a Government rupee in India in pence, is entered in column A :

One ounce Troy of English standard silver	=2.6909
Mint duty and melting charge at Rs21 per mille	=.0565
NET VALUE	2.6344
Mint loss in melting at .25 per mille	=.0007
MINT NET OUTTURN	2.6337

Column B.—The rates in this column are based on the same data as in A, except that $\frac{1}{2}$ per cent is added as interest.

Column C.—The rates in this column are based on the transit charges being $1\frac{1}{4}$ per cent, namely, freight $\frac{1}{2}$ per cent insurance $\frac{1}{2}$ per cent, boxes, packing, etc., $\frac{1}{8}$ per cent, and brokerage $\frac{1}{8}$ per cent, interest at $\frac{1}{8}$ per cent. The mint outturn of an ounce of fine silver bullion is Rs2.6337.

Column D.—The rates in this column are based on the same data as in C, except that interest is taken at $\frac{1}{2}$ per cent instead of $\frac{1}{8}$ per cent.

The following are the data used in calculating the results stated in these columns :—

English standard silver	= $\frac{37}{16}$ ths fine
Indian „	= $\frac{11}{16}$ ths fine
1 ounce Troy	= $2\frac{3}{8}$ tolas

Charges in England : Freight, insurance, boxes, packing, brokerage, etc. = 1 to $1\frac{1}{4}$ per cent

Interest = 6% per annum on the time of transit of a silver shipment in excess of the transit of a bill. The excess is taken to be 7 and 23 days, and the interest for the time, one-eighth and one-half per cent, respectively.

Charges in India : Mint duty (seignorage)	= 2%.
Melting charge	= 1%.
Loss in melting inferior silver	= 0.25%.

Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)				Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)			
		TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1½ PER CENT				TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1½ PER CENT	
		Interest ⅛ per cent	Interest ½ per cent	Interest ⅛ per cent	Interest ½ per cent			Interest ⅛ per cent	Interest ½ per cent	Interest ⅛ per cent	Interest ½ per cent
		A	B	C	D			A	B	C	D
20	47.15	7.6794	7.7082	7.6984	7.7272	25	37.72	9.5993	9.6352	9.6230	9.6591
21	44.90	8.0634	8.0936	8.0833	8.1136	25½	37.35	9.6952	9.7316	9.7192	9.7556
22	42.86	8.4473	8.4790	8.4683	8.5000	25½	36.98	9.7912	9.8279	9.8155	9.8522
23	41.00	8.8313	8.8644	8.8532	8.8863	25½	36.62	9.8872	9.9243	9.9117	9.9488
24	39.29	9.2153	9.2498	9.2381	9.2727	26	36.27	9.9832	10.0206	10.0079	10.0454
24½	38.80	9.3113	9.3462	9.3343	9.3693	26½	35.92	10.0792	10.1170	10.1042	10.1420
24½	38.49	9.4073	9.4425	9.4306	9.4659	26½	35.58	10.1752	10.2133	10.2004	10.2386
24½	38.10	9.5033	9.5389	9.5268	9.5625	26½	35.25	10.2712	10.3097	10.2966	10.3352

No. 20.—OUTTURN in the INDIAN MINTS of SILVER BULLION IMPORTED from ENGLAND—continued

Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)				Price of an ounce Troy of standard silver in London in pence	Ratio of gold to silver— 1 to :	COST OF A RUPEE IN INDIA (IN PENCE)			
		TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1½ PER CENT				TRANSIT CHARGES AT 1 PER CENT		TRANSIT CHARGES AT 1½ PER CENT	
		Interest ½ per cent	Interest ½ per cent	Interest ½ per cent	Interest ½ per cent			Interest ½ per cent	Interest ½ per cent	Interest ½ per cent	Interest ½ per cent
		A	B	C	D			A	B	C	D
27	34.93	10.3672	10.4060	10.3929	10.4318	35½	26.37	13.7269	13.7783	13.7609	13.8125
27½	34.61	.4632	.5024	.4891	.5284	36	26.19	.8229	.8747	.8571	.9090
27¾	34.29	.5592	.5987	.5853	.6250	36½	25.84	14.0149	14.0674	14.0496	14.1022
27¾	33.98	.6552	.6951	.6815	.7215	37	25.49	.2069	.2601	.2421	.2954
28	33.68	.7512	.7914	.7778	.8181	37½	25.15	.3989	.4528	.4345	.4886
28¼	33.38	.8472	.8878	.8740	.9147	38	24.82	.5909	.6455	.6270	.6818
28½	33.09	.9432	.9841	.9702	11.0113	38½	24.49	.7829	.8382	.8195	.8749
28¾	32.80	11.0391	11.0805	11.0665	.1079	39	24.18	.9748	15.0309	15.0119	15.0681
29	32.52	.1351	.1768	.1627	.2045	39½	23.87	15.1668	.2236	.2044	.2613
29¼	32.24	.2311	.2732	.2589	.3011	40	23.57	.3588	.4163	.3968	.4545
29½	31.97	.3271	.3695	.3552	.3977	40½	23.28	.5508	.6090	.5893	.6477
29¾	31.70	.4231	.4659	.4514	.4943	41	23	.7428	.8017	.7817	.8409
30	31.43	.5191	.5622	.5476	.5909	41½	22.72	.9348	.9944	.9742	16.0340
30¼	31.17	.6151	.6586	.6439	.6875	42	22.45	16.1267	16.1872	16.1667	.2272
30½	30.92	.7111	.7550	.7401	.7841	43	21.93	.5107	.5726	.5516	.6136
30¾	30.67	.8071	.8513	.8363	.8806	44	21.43	.8947	.9580	.9365	17.0000
31	30.42	.9031	.9477	.9325	.9772	45	20.96	17.2787	17.3434	17.3214	.3863
31¼	30.18	.9991	12.0440	12.0288	12.0738	46	20.50	.6626	.7288	.7063	.7727
31½	29.94	12.0951	.1404	.1250	.1704	47	20.06	18.0466	18.1142	18.0913	18.1590
31¾	29.70	.1911	.2367	.2212	.2670	48	19.65	.4306	.4996	.4762	.5454
32	29.47	.2870	.3331	.3175	.3636	49	19.24	.8146	.8850	.8611	.9318
32¼	29.24	.3830	.4294	.4137	.4602	50	18.86	19.1985	19.2704	19.2460	19.3181
32½	29.02	.4790	.5258	.5099	.5568	51	18.49	.5825	.6558	.6309	.7045
32¾	28.79	.5750	.6221	.6062	.6534	52	18.13	.9665	20.0412	20.0159	20.0909
33	28.58	.6710	.7185	.7024	.7500	53	17.79	20.3504	.4266	.4008	.4772
33¼	28.36	.7670	.8148	.7986	.8465	54	17.46	.7344	.8121	.7857	.8636
33½	28.15	.8630	.9112	.8948	.9431	55	17.15	21.1184	21.1975	21.1706	21.2499
33¾	27.94	.9590	13.0075	.9911	13.0397	56	16.84	.5023	.5829	.5556	.6363
34	27.74	13.0550	.1039	13.0873	.1363	57	16.54	.8863	.9683	.9405	22.0227
34¼	27.53	.1510	.2002	.1835	.2329	58	16.26	22.2703	22.3537	22.3254	.4090
34½	27.33	.2470	.2966	.2798	.3295	59	15.98	.6542	.7391	.7103	.7954
34¾	27.14	.3430	.3929	.3760	.4261	60	15.72	23.0392	23.1245	23.0952	23.1818
35	26.94	.4390	.4893	.4722	.5227	61	15.46	.4222	.5099	.4802	.5681
35¼	26.75	.5350	.5856	.5684	.6193	62	15.21	.8062	.8953	.8651	.9545
35½	26.56	.6309	.6820	.6647	.7159						

PAPER CURRENCY

[FOR TABLES, SEE PAGES 34 TO 43]

Laws and
orders relat-
ing to Paper
Currency

Under Acts, VI of 1839, III of 1840, and IX of 1843, the Presidency Banks of Bengal, Bombay, and Madras were authorised to issue notes payable on demand, but the issue of the notes was practically limited to the three cities of Calcutta, Bombay, and Madras. These Acts were repealed, on the 1st March 1862, by Act, XIX of 1861, providing for the issue of a paper currency through a Government Department, by means of notes of the Government of India payable to bearer on demand. Since then no banks have been allowed to issue notes in India. This Act was replaced first by Act, III of 1871, and subsequently by Act, XX of 1882. The Act of 1882 was amended by Acts, XV of 1890, VIII of 1893, XXI of 1896, II of 1898, VIII of 1900, IX of 1902, and VI of 1903; all these Acts were superseded by Act, III of 1905, which again was amended by Act, II of 1909. The last two enactments were repealed by Act, II of 1910, which again was amended by Acts VII of 1911, V of 1915, IX of 1916 and XI of 1917. By the Act of 1882, the Paper Currency was extended to Burma, which province had not been included in the former arrangements. By Act XV of 1890, the maximum limit of that portion of the reserve held against the note circulation, which may be invested in Government securities, was raised from six crores to eight crores of rupees. Act VIII of 1893 gave effect to the decision of the Government of India (1) to close the Indian mints to the unrestricted coinage of silver for the public, and (2) to issue currency notes in exchange for gold coin or bullion to any amount, the law until then having provided only for the issue of notes against silver. Act XXI of 1896 empowered the Government of India to raise the limit of the reserve, which may be invested in Government securities, to ten crores. Act II of 1898, which was designed as a temporary measure of relief to a stringent money market, empowered the Governor-General in Council to issue currency notes on the security of gold deposited in England. The Act terminated on the 21st July 1900, but the authority given to Government was continued, by Act VIII of 1900, for another two years, this Act also giving the Secretary of State for India power to expend the gold so deposited in the purchase of silver for remittance to India for coinage. The Act of 1900 was continued by Act IX of 1902, and the authority given as a temporary measure was made permanent. Act VI of 1903, which was designed to increase the circulation of five-rupee notes, declared such notes, when issued from any town outside Burma, to be legal tender throughout British India, except Burma, and authorised their encashment at any office of issue in British India, except Burma. Act III of 1905 repealed all these Acts and re-enacted their provisions in a consolidated form. It further raised the limit of the invested portion of the reserve from 10 to 12 crores of rupees, and allowed a part of the investment not exceeding two crores of rupees to be made in sterling securities. Act II of 1909 declared five-rupee notes to be legal tender throughout British India and authorised their encashment at any office of issue in British India. Act II of 1910 repealed Acts III of 1905 and II of 1909 and amended and consolidated the law on the subject. By it, a note of the value of five, ten, or fifty rupees, as well as a note of any other denominational value which the Governor-General in Council may, by notification in the *Gazette of India*, so specify, was declared to be a "universal currency note," that is, legal tender throughout British India and encashable at any office of issue in British India; the then existing sub-circles of Cawnpore, Lahore, Karachi, and Calicut were abolished, and the first three of these constituted separate circles of issue in addition to Calcutta, Madras, Bombay, and Rangoon. At the same time, by a notification issued under the Act, the further issue of 20-rupee notes was discontinued. By another notification issued in 1911 under section 2 of the same Act a currency note of the denominational value of one hundred rupees was declared to be a "universal currency note." Act VII of 1911 raised the invested portion of the Currency Reserve from 12 crores to 14 crores with permission to make the additional investment in sterling securities if desired. On account of special circumstances of the War, Government of India had recourse to temporary legislation. The Indian Paper Currency Act of 1910 was further amended temporarily by Acts V of 1915, IX of 1916 and XI of 1917. By these enactments the invested portion of the Currency Reserve was raised from 14 crores to 20 crores, and the permissible additional investment against British Treasury Bills to 30 crores of rupees.*

Department
of Paper
Currency.

The function of the Paper Currency department is to issue, without any limit, promissory notes (called currency notes) of the Government of India payable to the bearer on demand, of the denominations of Rs. 5, 10, 50, 100, 500, 1,000, and 10,000, the issue being made in exchange for rupees or half rupees or for gold coin, which is legal tender, from any Paper Currency office or agency, and for gold bullion and gold coin which is not legal tender, from circle offices on the requisition of the Comptroller General. The present circles and offices of issue of the notes and the territories within which the notes of each circle are legal tender, are as follows :

* Act XIX (September) of 1917 raised the permissible additional investment of Rs. 30 crores against British Treasury Bills to 42 crores of rupees and this amount has been further raised to Rs. 66 crores by Act VI of 1918. The total power of investment has thus been raised to 86 crores, of which 14 crores represents the permanent pre-war investment and the rest is and will be a temporary investment in that the acts authorising it are temporary measures which will lapse six months after the War. By Act XIX of 1917 notes of the denominational value of one rupee and two and a half rupees were issued and declared to be universal currency notes.

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Offices of issue	Officers in charge	Circles or geographical limits within which notes are legal tender
Calcutta	Controller of Currency (Head Commissioner of Paper Currency)	The territory under the Governor of Bengal, the Lieutenant-Governor of Bihar and Orissa, and the Chief Commissioner of Assam, and the territories under the Superintendent, Port Blair, and the Chief Commissioner, Andamans, and the Bikaner State
Cawnpore	Commissioner of Paper Currency (Accountant General, United Provinces)	The territory under the Lieutenant-Governor of the United Provinces of Agra and Oudh, the Cantonment and civil lines of Nowgong, Sam bhar, and the Bharatpur and Dholepur States, and the lands occupied by the (a) Bina-Agra portion, (b) the Cawnpore Branch and (c) the Manikpur Branch of the Great Indian Peninsula Railway, Midland Section
Lahore	Commissioner of Paper Currency (Accountant General, Punjab)	The territory under the Lieutenant-Governor of the Punjab, the Chief Commissioner of the North-West Frontier Province, and the Chief Commissioner, Delhi
Madras	Commissioner of Paper Currency (Accountant General, Madras)	All the districts in the Madras Presidency, the territory administered by the Chief Commissioner of Coorg and the Civil and Military Station of Bangalore
Bombay	Commissioner of Paper Currency (Accountant General, Bombay)	All the districts of the Bombay Presidency proper, the Central Provinces and Berar, and all the districts in Ajmer-Merwara and the areas in the Hyderabad (Deccan) State in which the Governor-General in Council exercises jurisdiction through the Resident, the cantonments of Bareda, Mhow, Nimach, Agar, Guna, and Sehore, the Indore Residency Bazzars, the Native States in Rajputana, except the Bikaner, Bharatpur, and Dholepur States, and the Railway lands in Central India and Rajputana except those mentioned under Cawnpore
Karachi	Commissioner of Paper Currency (Accountant General, Bombay)	The province of Sind and Baluchistan (British and Agency)
Rangoon	Commissioner of Paper Currency (Accountant General, Burma)	All the territory under the Lieutenant-Governor of Burma

Currency notes are supplied by the Secretary of State through the Bank of England on an indent from the Head Commissioner. The Head Commissioner or Commissioners supply Currency Agents with all the notes required for the purposes of the Paper Currency Act. Every such note, other than a "universal" note, bears upon it the name of the place from which it is issued and every note is impressed with the signature of the Head Commissioner or of a Commissioner. The officers in charge of the circles of issue are authorised to issue, from the office or offices established in their circles, currency notes in exchange for the amount thereof (1) in rupees or half-rupees or in gold coin which is legal tender under the Indian Coinage Act, or in rupees made under the Native Coinage Act, IX of 1876, and (2) on the requisition of the Comptroller General, to all treasuries, in gold coin which is not legal tender under the Coinage Act or gold bullion at the rate of one Government rupee for 7·53344 grains troy of fine gold. Currency notes can also be issued against gold coin or bullion or silver bullion or sterling securities held by the Secretary of State for India in Council.

Every note is a legal tender in its own circle (except by Government at the office of issue) for the amount expressed in that note; that is to say, whenever a note forms the integral sum, or a portion, of any payment, either to Government on account of a revenue or other claim, or to any body corporate or person in British India, it is a legal tender. Five, ten, fifty, and hundred rupee notes are legal tender throughout British India. Notes of higher denominations than hundred rupees are payable only at the office or offices of issue of the town from which they have been issued. Any note of the old subordinate circles of Lahore, Cawnpore, Karachi, and Calicut which may still be in circulation are payable at the office of the Presidency circle to which those sub-offices were subordinate. Five, ten, fifty, and hundred rupee notes are payable at any office of issue in British India. In ordinary circumstances every Government treasury, of which there are over 270 in British India, cashes or exchanges notes if it can do so without inconvenience; and when this cannot be done conveniently for large sums, small sums can generally be exchanged for travellers. By executive orders, 20-rupee notes already in circulation are legal tender throughout British India and encashable at any office of issue in British India, but notes of this value are no longer issued.

The whole amount of currency notes in circulation is secured by a reserve of gold and silver coin or bullion and securities of the Government of India or of the United Kingdom. The total amount of such securities was, up to the end of the year of report (1916-17), limited to 50 crores of rupees, of which not more than 40 crores of rupees might be in sterling securities. Under the Act of 1882 the maximum limit of the securities was fixed at six crores of rupees; but, the issues having largely expanded, the Govern-

Supply and
issue of cur-
rency notes

Notes when
legal tender
and when
payable

Reserve

PAPER CURRENCY

ment of India was empowered by Act, XV of 1890, to raise the limit to eight crores. The power was utilised to raise the invested reserve to seven crores on the 19th December, 1890, and to eight crores a year later, on the 3rd December, 1891. By Notification No. 5366 of the 18th December, 1896, the invested reserve was raised to ten crores, the power to do so having been given by Act, XXI of 1896. Act, III of 1905 raised the limit to 12 crores and in August of that year two crores of the reserve were invested by the Secretary of State in consols and exchequer bonds. In 1908-09 the exchequer bonds were replaced by consols. By Act, VII of 1911, the limit was raised further to 14 crores and in April of that year two crores were invested by the Secretary of State in consols. Acts, V of 1915, IX of 1916 and XI of 1917 temporarily raised the limit to 50 crores.

Currency
Chest in
London.

Under the Gold Note Acts of 1898 and 1900, the Government of India had obtained authority to hold a part of the metallic portion of the reserve in gold coin (or temporarily in silver bullion) in London instead of in India. The object of these enactments was merely to afford temporary relief to the Indian money market in seasons of stress. A certain amount of gold had in this way been held in London during 1899 and 1900, but not to any large extent, and the occasion for doing so ceased, except in regard to gold in transit, from the middle of 1900. Act, II of 1910, however, gave full power to hold the metallic portion of the reserve or any part of it, either in London or in India or partly in both places, and also in gold coin or bullion or in rupees or silver bullion, at the free discretion of Government, subject only to the exception that rupees should be kept only in India and not in London. A currency chest was accordingly opened in London and a sum of £6,000,000 was remitted from India in pursuance of this policy, and a further sum of £1,045,000 was transferred to the chest from the Secretary of State's balances during the course of 1905-06. On the 31st March, 1917, the London currency chest held £4,450,000 on behalf of the Currency Reserve.

Metallic
reserve.

The metallic reserve may consist of sovereigns, half sovereigns, rupees, and half rupees, and gold and silver bullion, the last named being valued at the sum spent on the purchase of such bullion. No gold was contained in the reserve between March, 1876, and February, 1898, and the quantity increased very slowly until February, 1899, but from that date it rose rapidly till the end of March, 1900, when it amounted to £7,500,012. On 31st March 1917 the stock of gold in the reserve amounted to £12,449,462 as against £16,111,810 on 31st March 1916.

Interest.

The interest accruing on the invested reserve is entered in a separate account, and paid to the credit of the Government of India, under the head "Profits of note circulation." The interest on the invested reserve amounted in 1916-17 to R94,57,000, the expenditure of the Department being R25,44,082 and the profit R70,70,574.

Circulation
of notes

The average monthly circulation of the notes has been, in millions of rupees :

Five years ending	1880-81	129·07
"	1885-86	142·65
"	1890-91	171·67
"	1895-96	282·44
"	1900-01	265·39
"	1905-06	361·80
"	1910-11	481·97
"	1915-16	633·37
For the year	1916-17	761·42

The circulation in each circle on the 31st March, 1914, 1915, 1916 and 1917, was (R) :

	1914	1915	1916	1917
Calcutta including Cawnpore and Lahore	34,88,52,295	31,12,61,635	34,38,05,410	40,00,79,145
Bombay " Karachi	16,02,65,330	16,90,95,970	18,67,07,575	29,30,34,995
Madras	8,84,10,880	8,50,15,655	8,72,96,825	10,15,41,170
Rangoon	6,36,47,430	5,09,27,255	5,95,24,730	6,90,96,425

The note issue assumed unprecedented proportions and stood at Rs. 86 crores at the end of March 1917. The circulation of the different denominations of notes on the 31st March, 1897 and 1917, was as shown in

	1897	1917
	R	R
5-rupee	30,48,060	3,31,21,195
10 "	4,69,96,780	22,59,80,760
20 "	72,53,980	4,33,180
50 "	1,15,30,650	2,52,06,500
100 "	6,05,20,600	25,32,18,100
500 "	2,38,02,000	2,44,72,000
1,000 "	5,56,11,000	11,24,20,000
10,000 "	2,87,70,000	18,89,00,000
Total value	23,75,33,070	86,37,51,735
" pieces	6,613,900	32,460,539

the margin. Looking back over the twenty-years since 1896-97, the relative popularity of each denomination of note may be measured by the increase in its circulation, an exception, however, being made in the case of notes for 10,000 rupees which are chiefly used as a convenient form in which to hold the balances in the Government reserve treasuries. In 5-rupee notes there is a comparatively large increase of 986·6 per cent, while those for ten rupees have increased 380·8 per cent and notes for 100 rupees have increased 318·4 per cent. The circulation of notes for 20 rupees have suffered from time to time from a scare brought about by the operations of forgers. It suddenly dropped in 1882-83 to hardly more than half the circulation in the preceding year and did not recover until 1890; thereafter there was a gradual increase, and in 1908-09 the circulation nearly reached the figure of 1881-82, but it has since dropped steadily, and rapidly, and, as already stated above, 20-rupee notes are no longer issued. Notes for 50 rupees also apparently do not supply any extensive demand, for they have increased by 118·6 per cent

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only. Notes for 500 and 1,000, rupees which are commonly employed in commercial and banking operations, have increased 2·8 per cent and 102·2 per cent, respectively. The increase in the average active circulation of notes is given in the following table (in millions of rupees) :—

	1912-13	1913-14	1914-15	1915-16	1916-17
Gross circulation	656·2	655·5	640·4	641·0	761·4
Amounts held in Reserve and other Treasuries	132·2	126·4	75·4	66·0	67·7
Balance, being notes in circulation with the public	524·0	529·1	565·0	575·0	693·7
Notes held by Presidency Banks at Head Offices	70·1	62·8	110·7	94·2	100·1
Notes in actual circulation	453·9	466·3	454·3	480·8	593·6

It may be interesting to show here the absorption of rupees and half rupees during the last four years. The figures below are in millions of rupees.

	1913-14	1914-15	1915-16	1916-17
Opening balance (Currency, Treasury and Gold Standard Reserve)	284·6	327·0	388·4	279·6
Closing balance (" " " ")	327·0	388·4	279·6	216·4
Net difference + or —	—42·4	—61·4	+108·8	+63·2
Add—new coins issued	+123·5	+19·5	+16·2	+301·2
Deduct—Remittances to Mints for recoinage	—27·9	—16·6	—14·1	—13·8
„ Exports from India	..	—8·5	—6·9	—12·5
Net absorption (+) or return from circulation (—)	53·2	—67·0	+104·0	+338·1

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No. 21.— RECEIPTS, CHARGES, and NET PROFITS (in rupees) of the PAPER CURRENCY DEPARTMENT,
in each year from 1862-63 to 1916-17

	RECEIPTS			EXPENDITURE				Net profit (deficit—)
	Interest on Government securities	Other cash receipts	TOTAL	Salaries, estab- lish- ments, and ordinary con- tingencies	Cost of manufacture and supply of notes	Other charges (a)	TOTAL	
1862-63	1,52,260	60	1,52,320	53,610	1,64,850	3,12,360	5,30,820	—3,78,500
1863-64	3,27,400	330	3,27,730	48,700	..	3,16,710	3,65,410	—37,680
1864-65	16,54,980	..	16,54,980	1,15,760	..	2,80,830	3,96,590	12,58,390
1865-66	16,78,390	..	16,78,390	1,62,680	17,230	6,65,180	8,45,090	8,33,300
1866-67	16,62,850	..	16,62,850	1,58,970	16,280	8,17,050	9,92,300	6,70,550
1867-68	13,44,620	1,200	13,45,820	2,72,620	36,690	..	3,09,310	10,36,510
1868-69	14,86,640	330	14,86,970	2,53,740	44,060	4,63,140	7,60,940	7,26,030
1869-70	16,63,810	4,060	16,67,870	2,47,750	31,480	10,630	2,89,860	13,78,010
1870-71	14,90,390	3,480	14,93,870	2,34,350	90,000	11,880	3,36,230	11,57,640
1871-72	14,19,430	6,530	14,25,960	2,49,650	34,590	1,150	2,85,390	11,40,570
1872-73	23,88,270	3,950	23,92,220	2,32,840	75,280	5,390	3,13,510	20,78,710
1873-74	23,65,000	6,580	23,71,580	2,96,560	1,57,700	1,710	4,55,970	19,15,610
1874-75	23,65,000	4,990	23,69,990	2,77,470	1,10,570	1,800	3,89,840	19,80,150
1875-76	23,65,000	2,520	23,67,520	2,47,910	84,950	2,470	3,35,330	20,32,190
1876-77	23,65,000	2,200	23,68,800	2,43,120	68,570	1,970	3,13,660	20,55,140
1877-78	24,48,540	1,110	24,49,650	2,33,080	1,08,080	1,43,830	4,84,990	19,64,660
1878-79	23,77,570	17,930	23,95,500	2,53,520	1,58,950	1,06,440	5,18,910	18,76,590
1879-80	27,84,870	12,450	27,96,820	2,48,520	70,310	4,970	3,23,800	24,73,020
1880-81	25,06,400	8,420	25,14,820	2,40,880	23,550	13,710	2,78,140	22,36,680
1881-82	24,98,900	4,100	25,03,000	2,45,420	57,680	21,660	3,24,760	21,78,240
1882-83	25,01,510	1,050	25,02,560	2,38,250	1,60,410	26,640	4,25,300	20,77,260
1883-84	25,02,860	5,990	25,08,850	2,56,450	1,32,800	38,650	4,27,900	20,80,950
1884-85	25,00,870	10,040	25,10,910	2,59,960	20,740	35,280	3,15,980	21,94,930
1885-86	25,00,870	2,990	25,03,860	2,81,030	1,76,360	18,510	4,75,900	20,27,960
1886-87	25,00,870	1,570	25,02,440	2,70,850	90,620	12,250	3,73,720	21,28,720
1887-88	25,00,900	9,180	25,10,080	2,76,140	1,30,980	4,920	4,12,040	20,98,040
1888-89	24,58,350	8,760	24,67,110	2,94,350	79,510	4,230	3,78,090	20,89,020
1889-90	25,00,290	6,970	25,07,260	2,89,600	1,09,190	4,150	4,02,940	21,04,320
1890-91	25,36,620	12,570	25,49,190	2,98,050	1,21,010	3,640	4,22,700	21,26,490
1891-92	28,48,040	9,060	28,57,100	2,89,490	1,15,950	3,560	4,09,000	24,48,100
1892-93	32,63,790	10,300	32,74,090	2,96,110	1,23,340	4,580	4,24,030	28,50,060
1893-94	32,63,800	13,560	32,77,360	3,03,140	2,68,020	4,490	5,75,650	27,01,710
1894-95	34,52,280	10,300	34,62,580	3,06,260	3,12,430	4,130	6,22,820	28,39,760
1895-96	28,71,330	9,150	28,80,480	3,02,220	1,78,540	9,730	4,90,490	23,89,990
1896-97	28,55,820	15,020	28,70,840	3,16,920	2,91,480	47,960	6,56,360	22,14,480
1897-98	29,83,870	13,080	29,96,950	3,32,570	2,28,370	7,000	5,67,940	24,29,010
1898-99	34,70,420	12,650	34,83,070	3,20,010	3,79,260	6,920	7,06,190	27,76,880
1899-1900	34,70,420	15,432	34,85,852	3,17,303	2,39,211	6,673	5,63,187	29,22,665
1900-01	34,70,420	16,387	34,86,807	3,12,795	2,85,416	5,974	6,04,185	28,82,622
1901-02	34,70,420	14,298	34,84,718	6,28,141	4,45,669	6,144	10,79,954	24,04,764
1902-03	34,70,420	23,614	34,94,034	3,67,622	3,72,637	5,780	7,46,039	27,47,995
1903-04	34,70,420	33,241	35,03,661	3,66,396	4,40,415	6,641	8,13,452	26,90,209
1904-05	34,70,420	22,683	34,93,103	4,13,104	5,41,289	6,590	9,60,983	25,32,120
1905-06	37,48,250	40,978	37,89,228	3,83,706	6,47,851	22,482	10,54,039	27,35,189
1906-07	40,27,070	1,50,742	41,77,812	4,35,505	4,52,073	11,602	8,99,180	32,78,632
1907-08	40,32,320	68,014	41,00,334	5,11,141	11,17,138	17,798	16,46,077	24,54,257
1908-09	41,00,150	63,653	41,63,803	6,52,981	9,12,796	15,915	15,81,692	25,82,111
1909-10	40,31,030	60,588	40,91,618	6,78,463	6,98,248	13,955	13,90,666	27,00,953
1910-11	40,31,030	71,207	41,02,237	6,99,447	16,19,917	20,044	23,39,408	17,62,829
1911-12	44,90,450	81,937	45,72,387	6,78,635	16,27,693	21,780	23,28,108	22,44,279
1912-13	46,43,585	84,908	47,28,493	9,34,419	15,25,025	28,546	24,87,990	22,40,503
1913-14	46,43,585	1,00,517	47,44,102	7,92,948	18,96,358	37,543	27,26,849	20,17,253
1914-15	46,43,585	1,05,057	47,48,642	8,65,726	9,74,853	44,838	18,85,417	28,63,225
1915-16	46,43,585	1,00,203	47,43,788	11,43,351	11,53,075	44,059	23,40,485	24,03,303
1916-17	94,57,700	1,56,956	96,14,656	10,85,752	13,86,608	71,722	25,44,082	70,70,574

* Compiled from special returns furnished by the Controller of Currency

(a) Until 1866-67 the figures represent chiefly commission to the Presidency Banks. Thereafter they represent expenditure on travelling allowance, postage, charges for remittances, etc.

PAPER CURRENCY

No. 22.—NUMBER of the SEVERAL DENOMINATIONS of CURRENCY NOTES in CIRCULATION on the last day of each year from 1872-73 to 1916-17

	5-RUPEE	10-RUPEE	20-RUPEE	50-RUPEE	100-RUPEE	500-RUPEE	1,000-RUPEE	10,000-RUPEE
1872-73	310,001	970,517	441,871	157,965	214,110	27,957	57,635	576
1873-74	442,400	1,004,166	453,182	160,144	217,460	23,039	36,279	503
1874-75	431,540	1,043,886	482,366	182,940	231,100	22,267	40,760	557
1875-76	425,164	1,120,259	476,538	189,180	242,776	25,395	34,096	661
1876-77	395,635	1,234,556	493,524	175,512	232,548	25,809	36,789	1,026
1877-78	391,934	1,324,172	492,628	166,417	238,082	26,707	36,041	2,917
1878-79	388,724	1,294,716	454,696	156,731	238,547	25,133	35,724	1,027
1879-80	418,930	1,383,504	478,469	164,288	271,233	28,069	39,966	874
1880-81	429,075	1,425,995	530,582	164,592	261,098	28,362	42,100	1,638
1881-82	470,288	1,519,549	507,935	157,659	268,432	28,404	38,488	2,395
1882-83	475,457	1,955,081	264,819	173,132	301,585	28,513	38,158	2,661
1883-84	532,508	2,010,682	249,265	167,931	279,767	25,815	34,090	1,644
1884-85	557,474	2,143,262	266,420	176,183	309,870	28,489	41,760	2,042
1885-86	535,993	2,252,667	256,497	174,745	316,599	28,960	36,649	1,987
1886-87	464,635	2,385,881	262,169	175,084	327,418	31,386	36,054	1,410
1887-88	450,727	2,671,031	275,045	194,803	372,933	35,915	41,818	2,297
1888-89	429,663	2,782,663	264,642	183,611	364,318	32,962	40,527	1,949
1889-90	449,463	2,816,258	270,938	181,819	386,222	34,716	39,398	1,742
1890-91	528,768	3,300,390	311,755	205,933	465,685	44,983	58,425	7,724
1891-92	480,735	3,571,058	318,609	216,135	505,924	45,653	60,032	5,202
1892-93	495,456	3,917,336	330,083	232,482	568,068	50,648	67,981	5,403
1893-94	499,652	3,744,839	332,023	219,828	519,248	42,390	53,818	11,960
1894-95	563,015	4,328,358	364,900	240,275	617,192	47,865	61,168	9,477
1895-96	625,552	4,600,900	368,089	247,639	622,785	49,214	66,491	3,715
1896-97	609,612	4,699,678	362,699	230,613	605,206	47,604	55,611	2,577
1897-98	641,568	4,702,524	353,428	222,063	584,222	45,423	48,292	4,981
1898-99	720,865	4,899,201	387,301	240,814	674,742	51,329	56,911	5,960
1899-1900	678,041	5,272,842	364,244	233,159	748,793	53,285	62,039	4,875
1900-01	682,190	5,057,514	334,613	228,145	764,354	51,420	57,878	6,655
1901-02	800,221	5,604,002	430,006	242,986	779,304	51,272	54,976	7,728
1902-03	872,414	5,960,226	462,952	263,866	898,724	56,348	65,653	8,712
1903-04	979,224	6,591,758	484,402	274,114	998,706	60,497	78,230	7,950
1904-05	1,085,316	7,084,004	486,645	270,175	1,047,591	63,857	73,254	8,231
1905-06	1,266,464	8,545,777	502,006	279,314	1,202,364	69,467	80,890	9,491
1906-07	1,506,288	10,331,745	514,426	273,831	1,375,293	69,826	82,118	8,013
1907-08	1,597,355	9,141,173	487,502	269,668	1,241,364	63,484	72,130	11,821
1908-09	1,869,545	9,820,544	506,307	280,814	1,245,600	60,265	74,117	9,435
1909-10	2,269,962	11,598,068	420,848	342,514	1,436,406	62,021	88,350	12,821
1910-11	2,425,773	12,528,013	106,731	526,488	1,406,613	56,305	85,464	12,976
1911-12	2,599,877	15,090,740	65,633	379,255	1,652,209	56,102	92,971	14,320
1912-13	2,954,978	17,941,958	49,066	344,337	1,776,201	54,347	90,392	18,220
1913-14	3,222,891	17,726,423	38,415	357,059	1,781,370	52,774	91,712	15,294
1914-15	3,139,195	14,986,196	28,774	348,290	1,605,197	47,370	92,037	15,651
1915-16	4,493,230	18,803,430	24,842	449,005	2,038,915	46,661	89,875	12,679
1916-17	6,624,239	22,598,076	21,659	504,130	2,532,181	48,944	112,420	18,890

NOTE—Figures for years prior to 1872-73 are not available

No. 23.—NOTES in CIRCULATION, and RESERVE in GOLD and SILVER and in GOVERNMENT SECURITIES, on the last day of each year from March 1862 to March 1917, in totals for ALL INDIA, and RESERVE in GOLD and STERLING SECURITIES held in ENGLAND, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates

	Notes in circulation (less notes cashed in other circles)	RESERVE HELD IN INDIA			RESERVE HELD IN ENGLAND		Currency notes in Government Treasuries
		Gold	Silver	Government Securities held at Calcutta	Gold	Sterling Securities	
	R	R	R	R	R	R	R
1862	3,69,00,000	..	3,69,00,000	..	..	..	16,70,600
1863	4,92,60,000	..	4,24,11,140	68,48,860	..	..	44,86,110
1864	5,35,00,000	..	2,86,27,220	2,48,72,780	..	..	39,26,650
1865	7,42,73,270	20,14,850	3,65,13,250	3,57,45,170	..	..	58,14,140
1866	6,89,84,810	220	2,91,82,050	3,98,02,540	..	..	69,87,190
1867	8,09,08,680	1,19,590	4,82,68,540	3,25,20,550	..	..	60,31,390
1868	9,06,95,690	1,47,510	5,80,27,630	3,25,20,550	..	..	71,23,150
1869	9,95,92,960	3,12,490	6,01,50,410	3,91,30,060	..	..	62,98,040
1870	10,47,28,830	3,12,490	6,83,82,830	3,60,33,510	..	..	80,99,460
1871	10,43,72,910	72,520	7,20,28,380	3,22,72,010	..	..	99,13,170
1872	13,16,79,170	72,490	7,25,12,920	5,90,93,760	..	..	2,20,83,790
1873	11,13,50,610	72,490	5,43,38,580	5,69,39,530	..	..	1,85,56,780
1874	9,24,97,610	72,490	3,54,85,590	5,69,39,530	..	..	1,27,63,140
1875	11,23,64,380	72,490	5,53,52,360	5,69,39,530	..	..	1,58,44,910
1876	10,99,99,270	..	5,30,59,720	5,69,39,530	..	..	1,73,45,770
1877	11,61,78,110	..	5,61,97,210	5,99,80,900	..	..	1,35,67,760
1878	13,57,47,500	..	7,88,15,030	5,69,32,460	..	..	2,56,88,490
1879	11,42,36,450	..	5,42,45,270	5,99,91,170	..	..	1,71,68,700
1880	12,35,77,270	..	6,36,06,520	5,99,70,750	..	..	1,32,60,850
1881	13,40,17,360	..	7,40,93,180	5,99,24,180	..	..	1,80,55,950
1882	13,90,71,780	..	7,90,67,850	5,99,99,970	..	..	3,39,95,040
1883	14,50,64,080	..	8,50,64,110	5,99,99,970	..	..	3,39,09,410
1884	12,75,65,410	..	6,75,65,410	6,00,00,000	..	..	2,26,06,540
1885	14,57,69,040	..	8,57,71,540	5,99,97,500	..	..	1,84,67,210
1886	14,17,32,720	..	8,17,37,720	5,99,95,000	..	..	1,85,93,400
1887	13,87,68,360	..	7,87,75,860	5,99,92,500	..	..	1,97,87,880
1888	16,42,43,790	..	10,42,53,760	5,99,90,030	..	..	1,92,86,560
1889	15,73,78,130	..	9,75,58,100	5,98,20,030	..	..	2,47,48,980
1890	15,77,17,800	..	9,77,17,820	5,99,99,980	..	..	2,45,79,940
1891	25,69,04,490	..	18,69,04,530	6,99,99,960	..	..	5,31,15,320
1892	24,07,64,080	..	16,07,64,080	8,00,00,000	..	..	5,35,09,840
1893	26,40,18,200	..	18,40,18,200	8,00,00,000	..	..	4,60,17,970
1894	30,41,16,310	..	22,41,16,310	8,00,00,000	..	..	11,56,70,570
1895	30,70,00,100	..	22,70,00,100	8,00,00,000	..	..	9,03,05,650
1896	25,94,06,990	..	17,94,06,990	8,00,00,000	..	..	4,07,04,640
1897	23,75,33,070	..	13,75,33,120	9,99,99,950	..	..	2,89,04,320
1898	24,76,40,490	25,54,200	14,50,86,340	9,99,99,950	..	..	5,08,13,080
1899	28,20,32,760	3,05,31,720	15,15,01,090	9,99,99,950	..	..	5,25,70,020
1900	28,73,72,255	11,25,00,187	5,23,72,122	9,99,99,946	2,25,00,000	..	4,00,93,100
1901	29,86,59,000	8,66,77,776	9,42,40,037	9,99,99,946	..	..	6,07,97,045
1902	31,66,12,945	10,53,58,819	11,12,54,180	9,99,99,946	..	..	7,41,84,770
1903	35,72,36,070	14,78,93,468	10,93,42,656	9,99,99,946	..	..	6,85,38,765
1904	38,21,16,540	16,18,43,503	11,49,75,648	9,99,99,946	..	..	6,66,68,520
1905	39,17,59,870	16,11,02,084	11,36,48,837	9,99,99,946	..	..	5,44,77,990
1906	44,65,65,810	5,73,94,868	13,58,06,010	9,99,99,946	10,56,75,000	2,00,00,000	6,76,41,930
1907	46,95,19,260	5,49,57,611	13,70,39,565	9,99,99,946	10,53,75,000	2,00,00,000	5,75,23,285
1908	46,88,50,345	4,06,92,615	25,17,95,814	9,99,99,946	5,55,75,000	2,00,00,000	8,24,21,480
1909	45,48,79,505	3,51,209	31,20,28,350	9,99,99,946	2,25,00,000	2,00,00,000	6,25,70,540
1910	54,40,84,250	9,30,25,739	29,35,58,565	9,99,99,946	3,75,00,000	2,00,00,000	7,89,77,730
1911	54,99,05,815	9,27,97,267	26,14,33,602	9,99,99,946	7,56,75,000	2,00,00,000	9,30,83,585
1912	61,36,25,095	23,33,16,262	15,48,08,887	9,99,99,946	8,55,00,000	4,00,00,000	8,11,78,345
1913	68,97,78,240	29,37,50,798	16,45,27,496	9,99,99,946	9,15,00,000	4,00,00,000	15,67,21,260
1914	66,11,75,935	22,43,53,073	20,53,22,916	9,99,99,946	9,15,00,000	4,00,00,000	9,93,57,350
1915	61,62,99,615	7,64,45,767	32,33,53,902	9,99,99,946	7,65,00,000	4,00,00,000	8,87,83,425
1916	67,73,34,540	12,24,27,143	23,05,53,020	9,99,99,946	11,92,50,000	10,00,04,431	7,10,67,685
1917	86,37,51,735	11,99,91,932	19,07,53,890	9,99,99,946	6,67,50,000	38,49,19,195	7,56,80,530

No. 24. Currency Notes in circulation and held in Government Treasuries in each circle and sub-circle, and the total Reserve in Gold and Silver, in each year from 1893-94 to 1916-17.

PAPER CURRENCY

(38)

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES in each

	CURRENCY NOTES IN CIRCULATION								
	Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay	Karachi	Madras	Calicut	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1893-94	11,54,99,900	1,26,79,400	1,46,94,050	54,56,980	9,98,02,190	68,76,080	2,63,55,620	15,51,020	28,29,15,240
1894-95	13,17,42,620	1,31,76,290	1,67,15,300	48,65,790	10,12,75,030	68,05,610	3,52,54,270	12,76,490	31,11,11,400
1895-96	12,16,10,160	1,15,80,250	1,67,67,310	64,93,710	9,23,14,100	67,15,250	3,54,39,810	18,84,690	29,28,10,280
1896-97	11,02,32,246	1,19,33,381	1,81,24,951	54,94,420	7,28,49,054	87,49,485	3,04,44,598	19,81,983	25,98,10,128
1897-98	9,91,95,983	1,38,69,090	1,80,87,950	75,63,698	6,50,78,693	83,77,658	2,89,08,968	13,35,108	24,24,17,457
1898-99	10,92,48,783	1,18,36,199	2,20,89,579	73,60,134	6,89,76,325	65,69,086	2,88,93,780	13,54,541	25,68,28,427
1899-1900	11,82,84,618	1,18,00,125	2,04,73,650	84,94,113	8,09,39,769	59,64,682	3,28,61,745	12,86,800	27,96,05,502
1900-01	12,75,65,047	1,43,28,085	2,04,77,985	95,31,051	7,71,15,156	80,65,682	3,01,06,152	16,10,958	28,88,00,119
1901-02	12,87,83,417	1,65,70,273	2,03,38,693	96,16,673	8,39,86,196	74,50,004	3,15,61,544	20,36,345	30,03,43,145
1902-03	13,79,87,794	2,12,45,860	2,45,94,906	1,11,14,539	9,36,59,242	98,31,316	3,73,05,785	16,61,995	33,74,01,437
1903-04	14,77,27,465	1,96,98,545	2,70,01,186	1,57,65,439	10,19,88,797	1,09,57,762	3,92,85,806	16,65,860	36,40,90,860
1904-05	16,31,74,323	1,97,08,890	2,87,89,902	1,55,45,547	11,33,09,264	88,00,056	4,07,75,751	19,09,492	39,20,13,165
1905-06	17,46,30,803	2,26,11,487	3,06,32,129	1,78,05,612	11,27,45,239	1,08,36,444	4,41,74,719	17,29,524	41,51,65,857
1906-07	19,53,02,191	1,91,48,534	3,09,50,267	2,23,08,070	12,04,96,438	1,12,18,396	4,97,87,482	21,76,262	45,13,87,590
1907-08	20,48,62,234	2,33,13,520	2,87,27,955	2,80,21,317	12,15,72,293	1,10,05,953	5,38,56,329	18,72,110	47,32,31,711
1908-09	17,51,67,105	2,71,64,965	3,16,37,238	3,22,72,433	10,30,84,961	1,83,29,178	5,54,51,187	20,51,506	44,51,58,573
1909-10	20,22,68,055	2,44,71,903	3,48,92,685	2,97,35,585	13,33,64,552	1,69,08,518	5,29,76,588	19,73,539	49,65,91,425

(a) Currency Office at Allahabad was transferred to Cawnpore on 1st February 1908 and the circle is now known as the "Cawnpore Circle"

CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to 1916-17

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calicut	TOTAL	Gold	Silver	
₹	₹	₹	₹	₹	₹	₹	₹	₹	
3,56,04,622	19,69,985	27,87,736	6,67,756	2,82,73,190	52,90,200	7,45,93,490	..	20,29,15,240	1893-94
4,81,39,731	22,16,725	34,85,890	8,68,278	2,53,62,230	86,21,720	8,86,94,570	..	23,11,11,400	1894-95
2,29,11,372	24,84,553	34,56,574	8,16,140	1,29,40,060	99,67,030	5,25,75,730	..	21,28,10,280	1895-96
1,57,18,719	18,99,582	27,57,470	6,29,105	62,95,368	65,47,516	3,38,47,761	..	17,31,43,480	1896-97
1,15,40,214	32,20,342	20,56,478	6,52,399	57,70,989	58,38,790	2,90,79,190	25,54,200	14,08,14,345	1897-98
1,87,39,097	37,97,862	28,62,895	7,47,804	68,46,916	51,59,062	3,80,70,303	70,03,208	14,93,25,267	1898-99
1,77,22,287	45,42,732	22,06,620	6,13,217	1,21,06,473	57,19,931	4,29,11,260	5,77,24,147	11,42,56,406	1899-1900
1,79,78,614	60,49,365	22,28,722	4,38,634	98,55,105	46,41,464	4,14,91,302	11,74,49,344	5,85,67,933	1900-01
2,56,97,130	68,12,428	29,49,735	7,57,716	1,69,08,387	82,77,353	6,14,02,740	7,61,77,205	12,34,61,801	1901-02
2,76,27,435	81,91,486	22,47,922	9,11,018	1,65,09,631	74,44,445	6,39,34,438	10,23,52,951	13,50,48,539	1902-03
2,65,16,768	75,80,304	41,05,482	11,45,418	1,51,65,541	57,34,811	6,01,64,990	14,86,35,636	10,86,53,206	1903-04
2,44,65,966	88,32,034	47,48,810	10,19,394	1,94,32,770	59,37,857	6,44,36,831	16,66,85,220	11,49,15,244	1904-05
2,32,33,150	58,09,912	39,27,932	9,76,288	1,94,64,309	53,20,994	5,87,32,584	11,30,14,498	11,70,93,378	1905-06
2,08,32,872	36,17,356	32,11,357	10,86,240	2,20,50,020	55,35,597	5,65,00,109	5,16,66,044	17,14,36,476	1906-07
3,29,21,195	37,44,743	37,22,285	11,73,823	1,95,98,513	75,24,680	6,86,85,245	4,91,54,363	20,43,28,850	1907-08
2,55,83,755	39,91,326	25,92,174	11,57,197	1,25,66,942	91,11,950	5,50,03,344	1,03,20,569	28,42,94,308	1908-09
2,31,90,334	36,53,873	35,01,588	15,94,912	79,71,985	48,22,098	4,47,34,840	2,37,09,114	32,91,32,365	1909-10

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES
1916-17—

CURRENCY NOTES IN CIRCULATION								
	Calcutta	Cawnpore	Lahore	Rangoon	Bombay	Karachi	Madras	TOTAL
	₹	₹	₹	₹		₹	₹	₹
1910 11	22,54,02,897	2,64,28,615	3,52,60,254	3,18,06,085	14,70,78,981	1,42,31,188	6,32,54,283	54,34,62,303
1911-12	23,36,30,312	2,71,18,916	3,70,94,630	4,10,39,541	15,08,82,702	1,44,38,777	6,94,44,448	57,36,49,326
1912 April	25,52,70,335	2,27,95,330	3,09,62,660	4,73,57,290	13,84,36,585	1,25,49,325	7,59,85,095	58,33,56,670
May	26,62,69,275	2,07,85,955	2,74,17,260	4,91,26,480	13,75,26,565	1,09,17,745	7,68,58,025	58,89,01,805
June	29,20,56,115	2,20,30,970	2,82,47,360	4,98,99,355	15,58,96,450	1,17,02,415	8,13,94,770	64,12,27,435
July	30,82,70,125	2,37,42,105	2,82,03,155	5,01,13,655	18,67,25,065	1,01,23,790	7,37,48,275	66,59,26,170
August	28,08,52,750	2,72,91,995	3,15,03,355	5,24,46,050	20,16,37,620	1,28,70,265	7,49,90,420	68,15,98,455
September	25,99,77,165	2,85,94,635	2,97,60,775	5,21,56,895	22,47,43,450	1,20,56,225	7,59,87,440	68,32,76,585
October	26,51,63,590	2,78,38,210	2,91,40,300	4,49,84,320	20,04,78,590	1,14,00,220	7,88,91,585	65,78,96,815
November	23,88,17,850	2,57,95,620	2,70,76,895	4,30,05,385	19,94,05,375	1,03,99,690	7,81,51,755	67,26,52,570
December	29,00,18,230	2,24,79,335	2,76,75,085	5,25,74,805	16,66,55,880	1,13,21,625	8,62,90,885	65,70,15,845
1913 January	29,81,72,785	2,24,01,900	2,84,62,095	6,20,77,035	16,35,82,370	1,24,85,155	9,03,23,380	67,75,04,720
February	29,10,20,645	2,26,94,500	3,22,50,330	6,80,16,080	14,88,65,810	1,33,38,485	9,02,65,490	67,53,61,340
March	31,52,49,370	2,23,27,535	2,92,97,420	6,16,02,545	14,39,29,460	1,29,55,185	10,44,16,725	68,97,78,240
Average, 1912-13	28,42,62,019	2,40,57,345	2,91,66,391	5,27,79,991	17,06,56,935	1,18,43,344	8,34,41,987	65,62,08,012
1913 April	30,93,35,755	2,14,64,580	3,07,89,810	5,58,24,785	12,93,56,620	1,40,67,895	10,85,31,590	66,48,71,035
May	31,91,06,305	1,99,07,270	2,88,64,725	5,28,07,315	13,57,49,020	1,30,33,710	9,30,16,705	66,24,85,050
June	32,06,71,525	2,33,58,310	3,07,24,545	5,01,34,885	15,54,47,475	1,38,21,200	9,06,91,700	68,48,49,640
July	31,06,47,050	2,35,87,365	4,30,40,705	4,60,40,280	17,56,40,495	1,28,09,895	8,72,18,565	69,89,84,335
August	28,09,00,415	2,83,91,195	4,53,11,730	4,68,23,920	17,16,26,125	1,37,18,450	8,55,71,705	67,23,48,540
September	25,01,26,150	2,47,56,480	4,18,60,425	4,38,36,910	16,29,98,395	1,32,70,785	8,11,45,530	61,79,94,675
October	24,82,17,785	2,58,85,235	3,81,90,860	4,21,44,580	17,32,87,580	1,60,23,870	7,52,98,305	61,90,48,215
November	28,04,16,310	2,62,51,455	3,41,89,495	4,60,01,330	17,68,54,460	1,77,02,175	7,25,14,520	64,79,29,795
December	27,26,69,855	2,78,19,425	3,35,01,270	4,65,80,480	17,24,91,880	1,77,27,370	7,48,88,095	64,56,78,375
1914 January	28,71,20,285	3,27,69,810	3,71,93,000	6,20,66,660	14,67,02,695	1,59,70,620	7,76,77,600	63,94,40,670
February	26,32,47,325	3,11,08,230	3,54,01,970	7,27,38,050	14,88,26,150	1,59,73,120	8,44,85,740	65,17,80,605
March	23,20,29,675	3,11,78,075	3,56,44,545	6,36,47,430	14,26,81,020	1,75,84,310	8,84,10,880	66,11,75,935
Average, 1913-14	28,37,97,369	2,63,73,121	3,62,26,090	5,18,82,638	15,76,38,493	1,51,41,950	8,45,37,578	65,55,07,239
1914 April	28,77,12,875	3,17,34,155	3,97,55,745	5,85,73,765	13,48,30,390	1,33,49,750	8,36,22,680	65,45,79,360
May	30,41,83,810	3,19,60,200	3,42,68,405	5,22,70,300	14,88,44,340	1,62,98,680	7,98,59,900	66,76,85,635
June	31,80,92,545	3,41,43,340	3,61,91,870	5,18,46,995	16,59,48,920	1,48,05,350	8,15,80,335	70,26,09,355
July	33,33,91,340	3,58,82,190	4,72,58,455	4,94,49,555	19,11,10,780	1,57,07,870	8,16,52,810	75,44,53,000
August	29,56,66,055	3,33,85,880	3,27,23,725	4,48,58,240	15,65,66,915	1,79,50,260	7,67,20,405	65,78,71,480
September	24,85,61,455	3,37,40,840	3,26,63,530	4,18,27,610	16,10,53,305	1,79,89,440	6,93,88,605	60,52,24,785
October	24,84,35,196	3,29,64,310	3,13,50,055	4,13,45,085	16,93,60,715	1,89,25,010	6,54,42,525	60,73,22,890
November	24,40,29,255	2,79,60,975	3,30,34,265	4,25,56,440	18,11,99,155	2,03,52,320	6,27,53,230	61,18,85,640
December	24,50,75,075	2,65,75,385	3,29,16,925	4,50,25,855	16,53,63,345	2,16,03,990	7,17,67,415	60,83,27,990
1915 January	24,98,69,495	2,66,81,985	3,55,57,510	4,67,73,630	14,89,79,825	2,03,38,425	7,48,93,265	60,25,94,135
February	22,82,71,550	2,80,25,125	3,90,21,035	5,50,88,635	14,53,97,880	2,09,27,460	7,87,85,600	59,54,67,345
March	24,03,11,680	2,83,94,740	4,25,55,215	5,09,27,255	14,46,91,320	2,44,03,750	8,50,15,655	61,62,99,615
Average, 1914-15	27,02,58,360	3,09,54,094	3,64,41,395	4,83,74,447	15,94,45,574	1,89,71,025	7,59,58,874	64,04,01,769
1915 April	23,68,56,910	2,64,80,380	4,63,33,490	5,11,27,355	13,66,20,390	2,61,33,365	7,88,90,720	60,24,42,310
May	25,26,46,120	2,77,91,110	4,33,10,420	5,11,30,475	13,94,12,355	3,86,89,115	7,19,78,880	61,99,08,375
June	28,02,92,320	3,12,59,690	4,00,23,240	5,09,35,295	15,56,56,525	3,57,53,865	7,08,67,415	66,47,88,350
July	29,61,94,190	3,41,49,140	4,03,09,475	5,14,00,790	16,39,61,115	2,94,98,730	7,10,97,650	68,06,10,490
August	26,45,50,470	3,43,57,410	3,99,47,555	5,11,61,995	16,30,27,890	2,67,31,400	8,43,21,725	66,40,98,445
September	24,22,91,850	3,51,18,765	3,29,20,020	4,89,21,440	16,45,73,655	2,65,05,055	8,27,23,390	63,80,54,175
October	24,70,36,670	3,32,22,185	3,88,00,365	4,79,06,750	16,31,50,785	2,39,75,815	8,22,68,470	63,58,61,040
November	24,60,50,055	2,97,00,685	4,18,63,075	4,63,15,085	15,16,80,350	2,32,39,185	8,17,64,015	62,06,12,450
December	24,25,55,315	2,56,08,895	4,62,57,325	4,85,65,910	15,33,59,395	2,35,44,880	8,35,57,350	62,34,49,070
1916 January	23,98,37,005	2,48,67,435	4,33,79,130	5,64,50,870	14,93,47,105	2,29,76,055	8,73,07,730	62,41,65,330
February	25,07,21,030	2,48,14,365	4,18,62,465	6,70,11,090	14,83,11,655	2,27,33,885	8,46,25,420	64,00,79,910
March	26,38,49,930	2,70,36,160	5,29,19,320	5,95,24,730	16,12,37,885	2,54,69,690	8,72,96,825	67,73,34,540
Average, 1915-16	25,47,40,130	2,95,33,852	4,27,02,157	5,25,37,640	15,41,94,926	2,66,83,420	8,05,58,249	64,09,50,374
1916 April	24,74,94,120	2,09,00,360	5,74,23,340	5,77,96,200	15,72,93,340	2,79,83,275	8,57,94,370	65,46,99,105
May	26,32,88,940	1,71,06,800	5,21,05,845	5,38,15,685	16,60,58,745	2,62,95,135	8,44,33,445	66,31,09,595
June	28,86,22,335	1,97,98,930	5,15,04,155	5,32,81,440	19,09,77,060	2,58,23,385	8,39,42,054	71,39,49,330
July	36,75,33,375	2,65,82,890	5,32,95,230	5,19,51,255	20,72,57,320	2,20,47,235	8,61,27,945	75,47,93,730
August	28,09,98,385	3,43,73,920	5,16,40,290	5,05,21,065	21,15,10,590	2,33,04,085	8,72,60,320	74,01,08,655
September	24,80,67,105	2,93,34,090	5,70,35,475	5,52,29,150	21,52,51,365	2,22,45,275	8,32,67,630	71,54,73,090
October	23,32,91,650	3,01,79,950	5,79,35,995	5,39,19,065	21,26,06,130	2,14,23,950	9,37,98,555	73,31,55,295
November	29,07,73,980	2,43,26,445	5,50,87,885	5,55,50,830	21,24,36,315	2,45,73,210	10,22,43,465	76,50,57,140
December	29,37,14,575	1,98,87,665	5,90,64,845	6,10,25,360	25,43,24,815	2,91,74,355	10,44,75,895	82,16,67,510
1917 January	30,52,49,220	1,42,78,920	5,58,50,580	7,20,51,440	26,25,15,320	2,94,36,400	10,42,48,130	84,36,30,610
February	30,80,29,925	1,65,39,065	5,55,05,015	8,17,81,600	26,76,65,580	3,24,81,015	10,56,10,575	86,76,12,775
March	31,75,39,790	1,71,93,025	6,53,46,330	6,90,96,425	26,19,55,545	3,10,79,450	10,15,41,170	86,37,51,735
Average, 1916-17	28,45,50,700	2,25,92,672	5,59,83,332	5,96,68,300	21,83,21,052	2,63,22,231	9,39,78,294	76,14,19,581

in each CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94
continued

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Cawnpore	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calicut	TOTAL	Gold	Silver	
₹	₹	₹	₹	₹	₹	₹	₹	₹	
4,56,55,784	45,08,214	33,36,595	16,63,379	1,48,03,372	87,09,999	7,86,77,293	5,88,56,416	30,01,18,442	1910-11
3,86,84,630	51,84,484	38,17,526	16,90,634	1,78,53,493	1,15,98,695	7,87,79,512	12,62,47,602	23,00,89,279	1911-12
3,72,46,100	68,31,280	19,68,635	14,26,805	1,20,93,230	1,21,97,180	7,17,66,030	23,54,85,764	12,23,70,960	1912 April
5,05,40,400	56,90,230	21,65,200	16,41,235	1,47,89,610	1,55,64,789	9,03,91,464	23,70,24,119	12,63,77,240	May
7,14,27,030	59,12,280	43,57,365	17,91,200	1,81,12,705	1,63,21,650	11,79,22,230	26,07,79,657	15,49,47,832	June
7,60,67,435	58,36,645	35,53,955	14,28,970	3,07,41,835	1,27,20,900	13,03,52,740	27,22,22,054	16,82,04,170	July
7,16,81,665	61,40,180	43,62,410	16,97,590	6,43,58,200	1,23,34,795	16,05,83,840	28,76,51,249	14,96,97,260	August
6,58,04,805	50,18,395	20,95,155	19,94,825	7,88,55,140	1,31,58,985	16,69,87,305	29,67,29,226	13,85,30,913	September
4,41,04,690	45,64,420	21,23,640	14,58,925	7,04,99,180	1,39,14,955	13,66,65,810	27,45,59,121	14,59,87,748	October
6,24,97,075	47,34,461	19,93,440	16,63,580	7,10,31,710	1,04,62,085	15,23,82,351	26,35,76,812	15,95,75,812	November
4,98,59,595	44,70,225	26,97,640	17,40,765	5,16,92,335	1,75,13,725	12,79,74,285	26,69,39,168	13,30,76,731	December
5,31,22,885	54,57,235	45,70,495	27,07,665	4,85,86,400	2,37,81,815	13,82,26,405	28,83,11,830	12,46,92,944	1913 January
4,33,76,705	46,10,270	57,45,130	50,59,020	4,59,15,390	3,13,49,680	13,60,56,195	29,08,67,294	13,49,94,100	February
7,68,53,815	49,99,710	15,89,260	43,87,275	3,34,74,085	3,54,17,115	15,67,21,260	29,37,50,798	16,45,27,496	March
5,85,53,767	53,56,444	31,01,860	22,49,805	4,50,12,485	1,78,94,806	13,21,69,167	27,23,24,758	15,19,15,267	Average, 1912-13
7,48,27,350	71,68,325	20,34,370	22,76,105	2,67,16,830	3,44,84,070	14,75,07,050	27,74,85,277	15,53,85,812	1913 April
8,68,70,700	45,95,755	29,17,190	24,37,685	2,33,77,525	2,49,11,010	14,51,09,865	26,65,97,392	16,43,87,712	May
8,68,76,715	58,72,115	61,40,950	19,47,970	3,21,80,650	2,77,62,840	15,97,80,240	25,86,50,805	19,46,98,889	June
9,18,24,135	44,41,160	1,56,72,175	16,40,095	5,05,00,880	2,79,82,090	19,20,60,535	25,52,28,420	21,22,55,969	July
8,50,71,295	52,99,775	1,55,05,750	19,56,780	5,42,94,370	2,56,92,870	18,78,20,840	25,56,25,140	18,52,23,454	August
4,98,61,530	49,44,100	1,10,68,460	18,36,905	5,79,82,365	2,16,48,340	14,73,41,700	25,01,37,495	13,63,57,234	September
3,67,86,880	52,05,245	49,27,130	17,58,900	3,56,76,235	1,50,42,105	9,93,95,595	23,22,67,890	15,52,80,379	October
4,89,44,440	54,85,285	34,44,600	22,27,425	2,83,65,155	1,12,71,990	9,97,38,895	22,44,43,365	19,19,86,484	November
3,14,29,080	41,84,525	23,47,260	18,35,205	2,16,10,140	1,15,19,000	7,29,25,210	22,75,69,665	18,66,08,764	December
2,62,25,530	60,89,600	34,64,160	18,74,935	2,76,54,125	1,12,46,955	8,15,55,305	22,35,37,710	18,44,03,014	1914 January
2,74,83,785	41,88,915	45,22,960	44,87,245	2,80,14,005	1,57,12,075	8,14,08,985	23,13,11,010	18,89,69,649	February
4,18,44,525	32,95,150	21,21,340	39,85,570	2,87,42,630	1,93,68,135	9,93,57,350	22,43,53,073	20,53,22,916	March
5,72,53,747	50,64,163	65,97,195	23,55,327	3,45,92,909	2,05,53,457	12,64,16,798	24,39,33,137	18,01,56,690	Average, 1913-14
3,34,99,535	54,20,625	35,69,020	34,15,000	2,89,61,385	1,52,72,065	9,01,37,630	20,33,42,558	21,97,36,856	1914 April
4,52,89,810	51,03,080	35,64,170	30,07,480	3,09,27,335	1,51,22,815	10,30,14,690	18,91,40,588	24,70,45,101	May
5,49,05,205	50,51,015	76,24,590	21,17,815	3,36,91,445	1,44,20,590	11,78,16,660	18,00,38,648	29,10,70,761	June
5,98,29,760	64,71,070	62,47,555	15,51,180	3,26,05,590	1,37,68,625	13,04,73,780	18,36,01,853	33,93,51,201	July
2,75,81,890	30,22,955	34,54,320	23,27,910	1,24,85,385	1,34,00,250	6,22,81,710	6,15,88,996	37,97,82,538	August
1,36,46,995	53,61,205	36,66,980	14,76,655	86,46,530	1,00,48,695	4,28,47,060	3,92,43,571	34,94,81,268	September
1,67,44,755	52,06,420	30,10,250	14,71,695	96,60,205	53,80,905	4,14,74,230	6,33,91,358	32,79,31,586	October
90,62,645	56,54,605	56,20,075	16,50,145	1,50,87,765	40,23,800	4,10,99,035	8,85,83,850	30,68,01,844	November
1,55,44,015	66,98,270	44,66,725	20,44,610	90,14,550	83,30,115	4,66,98,235	9,31,02,248	29,87,25,796	December
2,79,06,825	63,43,960	73,65,865	21,65,070	1,15,54,120	1,47,96,765	7,01,30,605	8,30,91,203	30,30,02,986	1915 January
1,63,47,075	58,56,055	91,87,880	28,53,095	1,94,53,365	1,72,16,895	7,09,14,365	6,70,36,118	31,19,31,281	February
2,94,49,755	42,41,060	52,26,095	33,12,110	2,27,69,225	2,37,85,180	8,87,83,425	7,64,45,767	32,33,53,902	March
2,91,50,689	53,69,193	60,83,627	22,82,564	1,95,71,408	1,29,64,642	7,54,22,123	11,07,17,230	30,81,84,593	Average, 1914-15
2,08,10,910	67,88,860	74,78,850	30,38,625	1,93,89,360	1,48,17,165	7,25,23,770	7,69,54,365	30,89,87,999	1915 April
2,18,27,050	56,55,110	70,42,630	20,71,705	1,40,44,260	62,63,395	5,69,24,150	7,75,01,520	32,59,06,909	May
2,83,08,210	50,91,290	55,64,240	18,18,835	1,26,73,345	79,06,915	6,13,62,835	7,76,80,335	37,06,08,069	June
5,16,32,330	53,10,870	65,18,180	18,83,910	2,45,24,800	68,79,955	9,65,50,545	7,82,43,525	40,08,67,019	July
4,18,40,960	69,07,980	46,30,630	30,52,845	1,44,94,265	96,06,475	8,05,33,155	6,34,57,855	39,91,72,641	August
3,82,45,530	61,65,470	33,10,415	26,29,835	1,99,93,705	72,37,025	7,78,86,980	5,91,21,427	37,74,32,802	September
2,82,09,730	45,76,195	35,95,080	21,39,620	1,85,00,380	77,44,705	6,47,65,690	7,04,42,033	26,39,19,061	October
1,73,12,550	40,42,400	48,63,695	21,44,565	59,58,880	53,82,600	3,97,04,720	8,31,52,042	33,59,59,862	November
1,18,32,550	50,53,115	57,82,015	18,84,230	99,33,665	63,45,050	4,03,30,625	2,75,73,808	29,43,75,316	December
3,11,78,515	76,00,290	63,30,955	23,91,485	81,61,745	99,95,230	6,56,58,220	12,74,24,662	36,01,93,184	1916 January
2,51,12,985	61,26,400	31,68,940	61,19,330	89,51,250	1,42,50,080	6,40,28,985	12,58,10,617	24,00,13,151	February
2,21,68,655	72,58,045	64,74,595	23,95,335	1,47,05,615	1,80,65,440	7,10,67,685	12,24,27,143	23,05,63,020	March
2,82,06,709	59,15,335	54,21,684	26,30,860	1,42,94,689	95,24,503	6,59,86,447	9,03,13,131	32,56,65,788	Average, 1915-16
1,85,00,010	74,58,990	73,12,200	30,34,485	1,17,72,252	90,41,235	5,71,19,172	12,24,31,867	19,50,69,907	1916 April
1,90,99,045	57,24,590	42,10,870	23,84,205	64,41,150	71,70,280	4,50,30,140	12,11,49,540	18,69,90,811	May
2,69,12,380	49,91,940	59,25,240	19,75,070	1,33,52,563	65,79,125	5,97,36,818	12,51,05,385	23,63,56,155	June
4,26,23,605	42,22,190	79,59,315	18,40,145	1,21,92,915	68,91,560	7,55,34,730	12,28,92,892	28,20,45,972	July
3,13,06,030	63,27,850	45,36,295	63,27,150	1,86,60,375	50,41,095	6,85,51,875	11,65,45,462	27,36,96,867	August
2,56,01,590	57,73,145	46,99,935	26,02,445	3,33,79,140	46,44,565	7,67,00,820	10,99,25,220	25,56,83,509	September
3,16,40,980	63,65,885	43,37,435	24,04,750	1,65,23,360	46,32,155	6,59,04,545	12,55,65,637	25,63,42,717	October
3,35,61,260	62,96,895	42,54,780	33,78,005	1,08,69,405	53,07,965	6,36,68,310	12,37,84,245	19,96,01,544	November
2,20,60,085	60,18,060	68,20,370	20,45,610	1,70,85,410	59,37,730	5,99,67,265	11,91,69,000	17,36,53,620	December
2,60,94,780	62,30,700	93,31,415	27,77,160	2,13,08,310	1,25,50,915	7,82,93,280	12,56,90,791	17,34,60,731	1917 January
3,15,78,115	58,64,550	38,87,290	72,32,890	1,89,09,290	1,88,31,785	8,63,03,920	12,16,56,033	18,20,91,459	February
3,19,72,880	50,17,965	40,84,705	43,21,850	1,77,34,960	1,25,48,180	7,56,80,530	11,99,91,932	19,07,63,890	March
2,84,13,020	58,99,396	56,13,320	30,14,737	1,65,19,094	82,48,049	6,77,07,612	12,11,59,000	21,71,43,916	Average, 1916-17

PAPER CURRENCY

No. 25.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES on the last day of each month from 1897-98 to 1916-17

(A) NOTES IN CIRCULATION, LESS THOSE CASHED IN OTHER CIRCLES

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
April	23,90,90,160	24,28,41,810	28,01,94,360	27,89,64,450	28,59,19,055	31,24,78,535	33,94,09,345	36,11,06,545	39,78,48,140	43,75,88,150
May	22,86,16,220	23,24,54,980	28,25,09,460	28,64,50,655	29,07,86,070	31,55,73,350	35,13,38,875	37,25,72,700	40,18,91,680	42,89,24,000
June	23,39,13,890	24,91,91,240	29,14,50,390	30,41,41,750	31,81,94,070	33,58,95,795	36,56,69,860	40,65,47,725	41,35,69,230	45,55,75,845
July	24,76,14,220	26,24,20,560	29,27,11,640	30,78,41,255	31,68,31,880	35,20,07,270	37,57,33,580	42,51,61,275	41,58,19,690	47,30,20,495
August	24,59,76,390	26,31,53,650	28,76,41,310	28,43,60,750	30,88,43,590	35,57,65,010	37,69,91,475	41,35,43,860	43,78,94,325	45,69,59,485
September	24,74,06,870	25,64,30,020	27,62,84,910	28,31,01,710	30,55,01,925	34,65,06,680	36,61,34,485	39,95,68,360	42,73,26,695	44,40,45,245
October	24,59,04,970	25,83,62,410	27,67,48,140	28,20,74,085	31,85,96,185	34,35,61,020	36,99,69,675	39,44,88,080	41,58,27,660	45,22,43,605
November	24,64,58,630	25,79,48,250	27,32,45,790	28,34,76,645	30,60,23,795	34,25,56,750	36,98,38,590	39,79,91,735	39,63,11,890	44,12,84,875
December	28,79,31,670	25,19,70,930	26,26,32,660	28,06,29,290	28,06,91,635	33,74,49,855	34,43,43,580	38,78,61,115	39,76,64,875	45,61,13,335
January	24,31,82,650	25,66,99,790	27,17,55,150	29,36,60,875	27,92,86,810	32,12,53,845	35,46,84,920	37,62,35,880	40,49,43,565	44,65,23,220
February	24,52,73,320	26,24,34,740	27,27,20,020	28,10,38,770	27,67,79,790	32,85,03,110	37,28,69,040	37,73,20,835	42,63,26,775	45,48,53,510
March	24,76,40,490	28,20,32,780	28,73,72,255	29,36,59,000	31,66,12,945	35,72,36,070	38,21,16,540	39,17,59,870	44,65,55,810	46,95,19,260
Average	24,24,17,457	25,63,28,427	27,96,05,502	28,88,00,119	30,03,43,145	33,74,01,437	36,40,90,860	39,20,13,165	41,51,65,857	45,13,87,590

	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
April	46,21,68,185	46,26,31,655	43,64,98,675	52,84,44,290	54,68,58,450	58,33,56,670	66,43,71,035	65,45,79,340	60,24,42,310	65,46,90,105
May	46,06,51,050	44,81,12,405	46,77,21,930	54,29,59,560	55,09,62,470	58,89,01,305	66,24,85,050	60,76,88,635	61,99,08,375	66,31,09,595
June	48,05,25,870	45,15,09,160	49,29,48,435	56,95,21,600	58,21,67,115	64,12,27,485	68,48,49,640	70,26,09,355	66,47,88,350	71,39,49,330
July	50,32,18,590	48,09,87,005	51,53,45,965	59,16,45,180	60,29,30,770	66,59,28,170	69,89,34,335	75,44,53,000	68,06,10,490	75,47,93,730
August	51,78,82,890	44,60,63,475	51,73,54,105	58,05,70,700	59,69,21,770	68,15,98,455	67,23,48,540	65,78,71,480	66,40,98,445	74,01,08,655
September	52,74,33,805	43,84,10,825	50,32,19,575	56,09,61,115	56,31,75,700	68,32,76,585	61,79,94,675	60,52,24,785	63,80,54,175	71,54,73,090
October	50,65,22,520	44,25,49,215	50,49,85,125	53,35,10,735	56,60,59,715	65,78,96,815	61,90,48,215	60,78,22,890	63,58,61,040	73,31,55,295
November	47,42,92,590	43,54,52,195	46,53,03,155	52,09,74,325	56,04,57,945	67,26,13,570	64,79,29,795	61,18,85,640	62,06,12,450	76,50,57,140
December	43,26,98,150	42,07,00,580	48,25,05,865	49,67,00,960	53,17,95,945	65,70,15,845	64,56,78,375	60,83,27,990	62,34,49,070	82,16,67,510
January	41,81,64,510	42,20,56,540	51,84,46,890	51,11,91,280	54,69,95,890	67,75,04,720	63,94,40,670	60,25,94,135	62,41,65,330	84,36,30,625
February	42,65,62,025	43,85,50,315	50,56,83,180	53,51,62,080	57,18,71,450	67,53,61,340	65,17,80,605	59,54,67,345	64,00,79,910	86,76,12,775
March	46,88,50,345	45,48,79,505	54,40,84,250	54,99,05,815	61,36,25,095	68,97,78,240	66,11,75,935	61,62,99,615	67,73,34,540	86,37,51,735
Average	47,32,31,711	44,51,58,573	49,65,91,425	54,34,62,308	57,36,49,326	65,62,08,012	65,55,67,239	64,04,01,769	64,09,50,374	76,14,13,247

(B) NOTES HELD IN GOVERNMENT TREASURIES

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
April	3,12,27,190	4,06,67,150	5,42,21,960	3,73,92,110	6,07,63,245	6,67,16,935	6,01,38,975	4,96,54,690	4,35,95,905	6,58,01,970
May	2,99,96,930	3,47,20,720	6,06,25,335	4,87,88,435	6,74,13,645	8,33,32,715	7,70,28,850	5,73,04,350	5,34,72,400	6,00,55,155
June	2,11,99,500	4,93,58,600	6,67,36,775	5,00,40,845	8,46,49,640	8,67,31,475	8,93,44,415	7,89,30,550	6,79,13,620	7,75,05,610
July	1,76,76,100	4,59,59,720	5,52,16,315	6,01,91,630	7,42,19,995	8,74,76,580	8,77,84,400	10,64,31,865	5,70,81,525	7,01,86,590
August	1,89,32,030	3,69,39,640	5,04,09,350	3,03,54,865	7,52,76,860	7,92,29,985	6,78,40,315	9,70,93,835	10,03,39,810	8,22,91,925
September	2,11,37,800	3,43,41,590	4,30,68,195	2,80,65,345	7,39,81,560	6,30,60,600	5,11,20,835	8,20,68,320	7,78,57,255	5,45,16,045
October	2,19,35,700	2,81,93,180	3,22,65,820	2,24,82,985	6,85,80,220	5,14,47,520	4,11,19,725	7,45,66,640	4,19,92,530	4,70,04,515
November	1,71,52,890	2,81,48,280	2,65,12,155	2,50,57,805	4,47,17,060	4,43,09,235	3,97,43,070	6,01,08,750	3,08,88,880	4,44,54,910
December	3,04,50,650	2,78,84,920	2,28,67,560	3,52,46,715	2,67,36,285	3,69,69,860	3,96,96,970	3,52,56,160	4,10,74,510	3,35,92,025
January	3,98,88,470	3,97,92,540	3,15,32,980	5,42,36,150	4,53,35,295	4,30,78,855	4,97,73,240	3,51,25,400	5,74,60,970	4,18,03,190
February	4,85,39,940	3,82,07,280	3,18,90,780	4,52,42,195	4,09,74,315	5,63,20,735	5,17,19,565	4,22,23,425	6,54,71,675	4,32,66,085
March	5,08,13,080	5,25,70,920	4,00,93,100	6,07,97,045	7,41,84,770	6,85,38,765	6,66,69,520	5,44,77,990	6,76,41,930	5,75,23,285
Average	2,90,79,190	3,80,70,303	4,29,11,260	4,14,91,362	6,14,02,740	6,39,34,438	6,01,64,990	6,44,36,831	5,87,32,584	5,65,00,109

	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
April	5,01,02,545	9,26,97,020	2,96,95,740	6,33,65,640	8,62,56,470	7,17,66,030	14,75,07,050	9,01,37,630	7,25,23,770	5,71,19,172
May	5,70,71,855	8,73,86,130	5,12,26,080	7,70,66,475	8,90,88,200	9,03,91,464	14,51,09,865	10,30,14,690	5,69,24,150	4,50,30,140
June	6,75,20,533	7,53,07,215	5,68,31,800	10,33,76,330	10,45,17,785	11,79,22,230	15,97,80,240	11,78,10,660	6,13,62,835	5,97,36,818
July	7,39,43,545	9,27,36,631	4,19,20,410	11,47,50,485	12,01,62,425	13,03,52,740	19,20,60,535	13,04,73,780	9,65,50,545	7,55,34,730
August	7,82,82,275	6,18,48,780	4,32,18,425	10,38,26,135	10,03,84,825	16,05,83,840	18,78,20,840	6,22,81,710	8,05,33,155	6,85,51,870
September	10,35,39,605	3,80,04,230	4,02,99,200	8,94,24,435	7,62,21,095	16,69,87,305	14,73,41,700	4,28,47,060	7,78,86,980	7,67,00,820
October	8,97,53,690	2,99,43,535	2,83,02,020	6,82,91,630	6,13,72,170	13,66,66,810	9,93,95,595	4,14,74,230	6,47,65,690	6,59,04,545
November	6,45,87,600	2,75,79,665	3,02,02,845	5,80,29,715	5,78,92,510	15,23,82,351	9,97,38,895	4,10,99,035	3,97,04,720	5,36,63,310
December	4,82,35,325	2,29,15,340	3,40,65,630	4,68,98,320	5,28,72,445	12,79,74,285	7,29,25,210	4,60,98,285	4,03,30,625	5,99,67,265
January	5,03,57,460	3,31,79,400	4,70,65,440	5,66,68,385	5,72,44,615	13,82,26,495	8,15,55,305	7,01,30,605	6,56,58,230	7,62,93,280
February	5,84,07,025	3,58,71,645	5,50,12,765	6,93,46,430	5,81,62,955	13,60,56,195	8,44,08,985	7,09,14,365	6,40,28,985	8,63,03,920
March	8,24,21,480	6,25,70,540	7,89,77,730	9,30,83,585	8,11,78,345	15,67,21,260	9,93,57,350	8,87,83,425	7,10,67,685	7,56,80,530
Average	6,86,85,245	5,50,93,344	4,47,34,840	7,86,77,293	7,87,79,512	13,21,60,167	12,81,16,798	7,54,22,123	6,59,86,447	6,77,07,617

No. 26.—GOLD RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1897-98 to 1916-17

	April	May	June	July	August	September	October	November	December	January	February	March	Average
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
97-98	..	..	..	..	..	..	..	..	..	..	..	25,54,200	..
98-99	31,93,460	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	35,93,810	47,98,290	1,67,64,550	3,05,31,720	70,03,208
99-1900	3,40,30,720	3,42,77,540	3,54,21,670	3,54,21,670	3,83,50,780	3,94,65,110	5,16,59,800	6,07,55,150	6,84,37,190	8,14,70,530	10,08,99,400	11,25,00,187	5,77,24,147
00-01	11,94,94,965	12,47,47,395	12,72,78,445	13,03,80,786	12,62,40,820	12,98,37,338	11,90,80,219	11,45,25,495	10,89,37,735	11,73,45,091	10,48,46,062	8,66,77,776	11,74,49,344
01-02	8,54,26,770	8,11,95,268	8,12,45,705	7,33,46,001	7,28,72,847	7,59,52,001	8,02,08,640	6,55,80,051	5,88,80,862	6,40,69,874	6,99,89,624	10,53,58,819	7,61,77,205
02-03	10,49,81,840	9,68,72,825	9,56,78,774	9,22,46,647	9,06,66,462	8,72,03,945	8,66,84,375	8,70,20,833	9,54,83,063	11,27,63,941	13,07,39,243	14,78,93,468	10,23,52,951
03-04	14,26,02,474	13,94,02,314	14,09,44,630	14,36,16,938	15,11,02,589	15,91,95,129	15,26,52,401	14,94,48,334	14,93,26,502	13,81,00,185	15,53,92,634	16,18,43,503	14,86,35,036
04-05	16,20,38,702	17,00,84,807	18,27,04,203	18,37,06,689	18,36,38,977	16,06,64,325	15,75,49,865	16,12,84,659	15,80,29,068	15,37,03,463	16,56,25,806	16,11,02,084	16,66,85,220
05-06	15,88,81,939	16,01,04,423	15,69,36,179	14,32,46,038	12,56,74,320	11,27,13,117	10,20,43,655	8,96,26,763	9,31,23,179	8,16,16,215	7,48,13,233	5,73,94,868	11,30,14,498
06-07	4,68,33,331	4,18,04,334	3,85,16,641	3,45,96,120	3,43,02,581	5,00,23,114	5,52,62,943	6,33,04,437	6,90,05,059	6,93,90,522	6,19,95,866	5,49,57,611	5,16,66,044
07-08	4,26,32,375	5,04,13,023	4,90,37,523	6,01,30,797	6,18,13,599	5,95,42,493	5,72,18,506	4,80,99,391	4,27,81,928	3,80,85,361	3,94,04,753	4,06,92,615	4,91,54,363
08-09	3,33,37,246	2,39,39,838	1,92,53,823	1,91,53,509	1,42,75,065	64,87,469	24,61,664	16,87,544	18,38,024	5,59,289	5,02,094	3,51,209	1,03,20,563
09-10	2,55,472	1,82,669	1,70,167	2,03,234	2,89,169	3,04,139	2,12,624	2,81,031	2,66,63,482	7,87,11,857	8,42,09,789	9,30,25,739	2,37,09,114
10-11	8,82,90,929	7,72,31,032	6,43,10,714	5,45,12,399	4,48,70,399	3,81,89,557	3,04,01,002	3,95,25,052	3,60,34,447	6,17,86,732	7,83,27,457	9,27,97,267	5,88,56,416
11-12	9,66,24,082	9,45,38,669	9,30,84,724	9,24,60,202	9,26,74,507	9,31,57,124	10,95,18,944	12,12,74,339	12,57,29,879	16,09,52,174	20,16,90,322	23,33,16,262	12,62,47,602
12-13	23,54,85,764	23,70,24,119	26,07,79,657	27,22,22,054	28,76,51,249	29,67,29,226	27,45,59,121	26,85,76,812	26,69,39,168	28,83,11,830	29,08,67,294	29,37,50,798	27,23,24,758
13-14	27,74,85,277	26,65,97,392	25,86,50,805	25,52,28,420	25,56,25,140	25,01,37,495	23,22,67,890	22,44,43,365	22,75,69,665	22,35,37,710	23,13,11,010	22,43,53,073	24,39,33,937
14-15	20,33,42,553	18,91,40,683	18,00,88,648	18,36,01,853	6,15,88,996	3,92,43,571	6,33,61,358	8,85,83,850	9,31,02,248	8,90,91,203	6,70,86,118	7,64,45,767	11,07,17,230
15-16	7,69,54,365	7,75,01,520	7,76,80,335	7,82,43,525	6,34,25,888	5,91,21,427	7,04,42,033	8,31,52,642	12,75,73,808	12,74,24,662	12,58,10,617	12,24,27,143	9,08,13,161
16-17	12,24,31,867	12,11,49,540	12,51,05,385	12,23,32,892	11,65,45,462	10,99,25,220	12,55,65,637	12,37,84,245	11,91,69,000	12,56,90,791	12,16,56,033	11,99,91,932	12,11,52,000

No. 27.—SILVER RESERVE of the CURRENCY DEPARTMENT on the last day of each month from 1897-98 to 1916-17

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	13,90,90,210	13,96,38,400	14,61,63,700	3,69,69,539	9,20,42,014	10,74,96,749	9,68,06,925	9,90,65,687	12,00,75,174	13,79,17,875
May	12,86,16,270	12,88,61,200	14,82,31,920	4,67,03,314	10,95,90,856	11,87,00,579	11,19,36,615	10,24,87,947	12,28,96,180	15,64,96,811
June	13,39,13,940	14,55,97,470	15,60,28,770	6,93,63,359	13,69,48,419	14,02,17,075	12,47,15,284	12,38,43,578	13,77,42,024	19,07,99,454
July	14,76,14,270	15,88,26,800	15,72,90,020	6,99,60,523	14,35,35,933	15,97,60,677	13,21,16,696	14,13,64,640	15,36,82,625	21,97,45,185
August	14,59,76,440	15,95,59,890	14,92,90,570	5,81,19,984	13,59,70,797	16,50,98,602	12,58,88,940	12,99,04,937	14,33,30,585	21,31,73,212
September	14,74,06,920	15,28,36,260	13,68,19,850	5,32,64,426	12,95,49,978	15,93,02,739	10,69,39,410	11,64,04,085	13,07,24,158	19,27,57,423
October	14,19,05,020	15,47,68,650	12,35,88,390	5,01,93,934	13,83,87,599	15,68,76,699	11,12,82,828	12,31,01,788	11,48,94,585	19,19,37,909
November	14,24,58,680	15,43,54,490	10,12,40,690	5,53,51,205	14,04,43,798	15,55,65,971	10,35,90,670	11,79,24,778	9,58,80,101	16,86,60,144
December	13,39,31,730	14,83,77,170	8,29,45,520	5,37,56,427	12,18,10,827	14,19,66,846	8,05,95,132	11,44,61,557	8,26,65,047	15,12,36,843
January	14,10,82,710	15,19,01,550	6,77,84,650	5,77,48,447	11,52,16,990	10,84,89,958	9,27,87,857	10,37,81,256	7,61,24,661	14,11,63,532
February	14,26,89,610	14,56,70,240	4,93,20,670	5,72,43,998	10,67,90,220	9,77,63,921	10,22,02,461	9,29,93,868	9,12,99,389	15,69,04,756
March	14,50,86,340	15,15,01,090	5,23,72,122	9,42,40,037	11,12,54,180	10,93,42,656	11,49,75,648	11,36,48,837	13,58,06,010	13,70,39,565
Average	14,08,14,345	14,93,25,267	11,42,56,456	5,85,67,933	12,34,61,801	13,50,48,539	10,86,53,206	11,49,15,244	11,70,93,378	17,14,86,476

	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	14,27,20,597	25,37,19,463	29,37,43,257	26,95,23,415	23,45,59,022	12,23,70,960	15,53,85,812	21,97,36,866	30,89,87,999	19,50,69,907
May	15,30,16,110	26,35,97,571	32,50,39,315	28,32,53,582	24,07,48,855	12,63,77,240	16,43,87,712	24,70,45,101	32,59,06,909	18,69,90,611
June	18,84,96,356	27,16,80,386	35,02,78,322	32,15,35,940	27,34,57,445	15,49,47,832	19,46,98,889	29,10,70,761	37,06,08,069	23,63,56,155
July	21,40,88,555	30,12,58,550	37,26,42,785	33,34,57,835	29,47,95,622	16,82,04,170	21,22,55,969	33,93,51,201	40,08,67,019	28,20,45,972
August	22,63,16,108	28,62,13,464	37,45,64,990	35,20,25,355	28,85,72,317	14,96,97,260	18,52,23,454	37,97,82,538	39,91,72,641	27,36,96,867
September	22,79,10,571	28,63,48,410	36,54,15,490	33,90,96,612	25,43,48,630	13,85,30,913	18,63,57,234	34,94,81,268	37,74,32,802	25,56,83,509
October	21,54,98,684	29,45,12,605	36,22,72,555	31,94,34,787	24,08,65,826	14,59,87,748	15,52,80,379	32,79,31,586	36,39,19,061	25,83,42,717
November	21,77,03,293	29,12,64,705	32,25,22,178	29,77,74,327	24,35,08,660	15,95,75,812	19,19,86,484	30,68,01,844	33,59,69,862	19,96,01,544
December	20,66,78,468	27,63,62,610	31,33,42,437	27,69,91,567	22,03,61,120	13,30,76,731	18,66,03,764	29,87,25,796	29,43,75,316	17,36,33,629
January	19,89,41,066	27,89,97,305	29,72,35,087	26,57,29,602	17,03,68,770	12,46,92,944	18,44,03,014	30,30,02,936	26,01,93,184	17,34,60,731
February	20,87,80,575	29,55,48,275	27,69,73,305	26,11,59,677	14,46,81,182	13,49,94,100	18,89,69,649	31,19,31,281	24,00,13,151	18,20,91,459
March	25,17,95,314	31,20,28,350	29,35,58,565	26,14,33,602	15,48,08,887	16,45,27,496	20,53,22,916	32,33,53,902	23,05,53,020	19,07,53,890
Average	20,43,28,856	28,42,94,308	32,91,32,365	30,01,18,442	23,00,89,279	15,19,15,267	18,01,56,690	30,81,84,593	32,56,65,669	21,71,43,916

REGISTERED DEBT

[FOR TABLES, SEE PAGES 45 TO 63]

Amount of debt The tables on debt are similar to those of previous issues. The question of their revision is now under consideration. The registered debt of India consists of rupee loans raised in India and sterling loans raised in England.

The amount of debt on the 1st April 1916 was :—

	£
In England	175,171,829
In India, R1,55,45,97,700, converted into £ at R15=£1	103,639,847
TOTAL	278,811,676

The total debt outstanding on 31st March 1917 was as follows :—

	£
In England	174,144,724
In India, R1,62,86,03,073, converted into £ at R15=£1	108,573,538
TOTAL	282,718,262

In England £500,000 India bonds, and £527,105 India stock, were discharged during 1916-17.

War Loan

In India the war loan floated in various shapes consists of :—

- (1) 5 per cent War Loan of 1929-47 which was issued at the discount of 5 per cent.
- (2) 5½ per cent War Bonds 1920 and War Bonds 1922 both of which were issued at par, but free of income tax.
- (3) Post Office 5-year cash certificates.

The loan was opened from the 15th March 1917 and about Rs. 60·2 millions or £ 4 millions were actually received up to the 31st March 1917.

Classification of debt

The total registered debt is classified in the accounts as (1) Public Works Debt, (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on public works, together with the amount advanced to Railway Companies for capital expenditure ; the " Ordinary Debt " consists of the remainder of the debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of public works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the ordinary debt.

Distribution of debt

The distribution of the total registered debt in India and-England in the last five years was as follows :—

[Millions of £ sterling

										Ordinary Debt	PRODUCTIVE PUBLIC WORKS DEBT.			Grand total of debt (columns 1 and 4)
											Railways	Irrigation	Total	
											1	2	3		4	5
On 31st March—														
1913	.	.	.	.	.	.	.	.	.	25·0	211·8	37·6	249·4	274·4
1914	.	.	.	.	.	.	.	.	.	12·8	222·0	39·4	261·4	274·2
1915	.	.	.	.	.	.	.	.	.	2·2	233·2	41·1	274·3	276·5
1916	.	.	.	.	.	.	.	.	.	2·0	234·4	42·4	276·8	278·8
1917	.	.	.	.	.	.	.	.	.	3·7	235·7	43·3	279·0	282·7

It may be explained that for the purpose of these figures rupees have been uniformly converted into pound sterling at the rate of R15 to the pound.

It will be seen that out of a total debt of £282·7 millions, at the end of March 1917, only £3 millions represented ordinary or unproductive debt. The annual interest on the latter was about £½ millio only, and on the productive debt about £9½ millions, so that the total interest charges amounted to some £9 millions.

At the end of 1916-17, R1,320 millions of the debt bore interest at 3½ per cent, R72·7 millions at 3 per cent, R214·6 millions at 4 per cent. R10 millions at 4½ per cent, and R11 millions at 5 per cent. The tot interest charge on the rupee debt at the end of 1916-17 was R5,74,23,729 and on the sterling debt £5,647,49

Of the rupee debt it is estimated that including R86·1 millions held in London, R763·8 millions were hel by Europeans at the end of 1916 and R855·7 millions by Indians, the holdings by Indians being 53 per cer of the whole debt. It should be noted, however, that the invested currency reserve is included in the sum hel by Europeans.

REGISTERED DEBT*

No. 28.—ABSTRACT STATEMENT—AMOUNT of the RUPEE and STERLING DEBT and of the INTEREST thereon; annual INCREASE or REDUCTION of the DEBT; and the PROPORTION of the RUPEE DEBT held in LONDON, from 1820-21 to 1916-17

	Registered debt in India	Registered debt in London	Interest payable		Amount borrowed and paid off each year (Borrowed + ; paid off—)		Proportion of the registered rupee debt held in London on 31st March
			India	England	In India	In England	
			R	£	R	£		R
1820-21	27,24,77,630	5,762,888	1,63,15,400	253,247	—26,73,970	—109,268	(a)
1830-31	33,12,96,680	3,750,479	1,74,19,770	93,377	+75,52,710	—45,413	
1840-41	29,47,65,040	1,756,992	1,35,37,050	59,856	+1,15,89,400	—400	
1850-51	45,42,87,550	3,920,592	2,12,39,750	136,482	+1,00,72,750	—100	
1860-61	63,44,58,100	28,496,917	2,88,34,460	1,249,832	—10,05,920	+4,138,000	
1870-71	66,80,96,570	37,627,617	3,01,56,310	1,726,268	+1,21,62,350	+2,410,000	17,64,70,910
1871-72	67,96,89,420	39,012,617	2,98,08,300	1,781,618	+1,15,92,850	+1,385,000	13,56,38,630
1872-73	66,45,83,690	39,012,617	2,89,20,500	1,831,467	—1,51,05,730	—	13,04,77,110
1873-74	66,41,72,910	41,117,617	2,89,50,060	1,867,121	—4,10,780	+2,105,000	13,27,22,050
1874-75	69,84,96,590	48,597,033	3,03,35,320	2,165,364	+3,43,26,680	+7,479,416	14,05,71,860
1875-76	72,77,29,810	49,797,033	3,15,20,180	2,212,582	+2,92,30,220	+1,200,000	15,45,77,080
1876-77	71,92,31,260	55,397,033	3,10,98,710	2,436,271	—84,98,550	+5,600,000	14,21,01,060
1877-78	74,95,45,200	59,677,033	3,22,68,610	2,607,472	+3,03,13,940	+4,280,000	15,78,70,170
1878-79	78,83,89,260	59,029,117	3,25,77,260	2,581,555	+3,88,44,060	—647,916	17,14,82,760
1879-80	82,87,25,090	68,855,556	3,41,76,560	1,937,886	+4,03,35,830	+9,826,439	20,52,60,670
1880-81	85,95,97,460	71,429,133	3,55,92,700	2,846,478	+3,08,72,370	+2,573,577	20,26,31,450
1881-82	88,65,31,620	68,181,947	3,66,43,280	2,708,198	+2,69,34,160	—3,287,186	22,65,59,550
1882-83	90,68,87,660	68,585,694	3,74,11,490	2,725,748	+2,03,56,040	+443,747	22,58,11,320
1883-84	93,19,13,840	68,108,837	3,84,91,140	2,704,207	+2,50,26,180	—476,857	22,08,75,180
1884-85	93,18,36,600	69,271,088	3,84,18,550	2,691,828	—77,240	+1,162,251	21,83,98,370
1885-86	92,70,39,820	73,806,621	3,77,38,380	2,833,068	—47,96,780	+4,535,533	20,71,23,580
1886-87	92,65,36,360	84,228,177	3,82,02,570	3,165,411	—5,03,460	+10,421,556	19,14,95,570
1887-88	98,08,98,620	84,140,148	4,03,78,580	2,918,039	+5,43,62,260	—88,029	20,81,88,870
1888-89	100,87,97,420	95,033,610	4,13,73,120	3,230,474	+2,78,98,800	+10,893,462	21,71,40,680
1889-90	102,76,11,750	98,192,391	4,21,56,080	3,327,348	+1,88,14,330	+3,158,781	21,59,40,490
1890-91	102,74,65,550	104,408,208	4,17,51,110	3,524,376	—1,46,200	+6,215,817	26,73,12,950
1891-92	102,69,23,170	104,404,143	4,17,15,000	3,602,349	—5,42,380	+2,995,935	27,50,58,410
1892-93	102,93,75,520	106,683,767	4,12,77,760	3,570,682	+24,52,350	—720,376	25,93,38,610
1893-94	105,54,60,780	114,113,792	4,20,92,060	3,687,986	+2,60,85,260	+7,430,025	24,16,55,410
1894-95	104,37,37,400	116,005,826	3,61,09,140	3,825,323	—1,17,23,380	+1,892,034	23,62,59,660
1895-96	103,78,89,280	115,903,732	3,64,00,740	3,607,832	—58,48,120	—102,094	25,35,07,520
1896-97	109,11,50,530	114,883,233	3,78,43,760	3,813,208	+5,37,61,250	—1,020,499	24,06,66,620
1897-98	111,69,56,340	123,274,680	3,87,11,060	3,940,776	+2,58,05,810	+8,391,447	21,50,87,030
1898-99	112,65,46,980	124,268,605	3,91,13,340	3,882,758	+95,90,640	+993,925	21,44,12,330
1899-1900	112,47,47,010	124,144,401	3,90,56,317	3,877,026	—17,99,970	—124,204	20,81,88,234
1900-01	115,33,19,058	133,435,377	4,00,58,600	4,158,351	+2,85,72,048	+9,290,978	22,18,12,135
1901-02	116,19,13,833	134,307,090	4,03,60,615	4,213,821	+85,94,775	+871,711	20,36,22,034
1902-03	117,55,40,660	133,796,261	4,08,37,864	4,213,537	+1,36,26,827	—510,829	18,63,35,034
1903-04	119,42,43,035	133,045,844	4,14,90,065	4,238,273	+1,87,02,375	—750,417	17,13,92,234
1904-05	122,29,78,235	132,887,191	4,24,92,526	4,282,744	+2,87,35,200	—158,653	16,81,55,234
1905-06	126,08,10,618	146,457,439	4,38,10,365	4,715,233	+3,78,32,383	+13,570,248	16,43,82,933
1906-07	130,45,50,655	147,518,634	4,53,38,937	4,743,108	+4,37,40,037	+1,061,195	16,49,16,833
1907-08	132,82,94,955	156,481,074	4,61,66,110	5,053,632	+2,37,44,300	+8,962,440	15,23,21,733
1908-09	134,56,60,505	160,973,369	4,68,19,197	5,210,695	+1,73,65,550	+4,492,295	14,43,66,433
1909-10	136,84,33,105	170,105,911	4,76,47,428	5,530,758	+2,27,72,600	+9,132,542	15,21,19,933
1910-11	138,09,72,155	177,998,335	4,81,24,302	5,668,417	+1,25,39,050	+7,892,424	12,78,49,733
1911-12	139,96,36,205	178,486,597	4,87,76,458	5,705,597	+1,86,64,050	+488,262	11,73,03,533
1912-13	142,83,64,790	179,179,193	4,97,78,481	5,749,887	+2,87,28,585	+692,596	11,20,29,433
1913-14	145,68,55,790	177,064,787	5,07,80,519	5,693,919	+2,84,91,000	—2,114,436	10,08,74,333
1914-15	150,52,65,200	176,190,358	5,25,30,534	5,682,898	+4,84,09,410	—874,399	9,72,99,850
1915-16	155,45,97,700	175,171,829	5,45,29,991	5,665,349	+4,93,32,500	—1,018,529	8,82,51,650
1916-17	162,86,03,073	174,144,724	5,74,23,729	5,647,491	+7,40,05,373	—1,027,105	8,30,41,600

(a) No information

* Compiled from the Finance and Revenue Accounts of the Government of India and from special official returns

REGISTERED DEBT

No. 29.—DISTRIBUTION of the TOTAL REGISTERED DEBT in INDIA and ENGLAND and of the INTEREST thereof from 1897-98 to 1916-17

	Ordinary Debt	Debt incurred for			Interest on ordinary Debt	Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue	
		Railways	Irrigation Works	Initial expenditure on new capital at Delhi		State Railways	Irrigation
	£	£		£	R	R	
1897-98	65,296,102	(a) 163,670,107		..	2,95,70,240	7,22,32,600	
1898-99	63,051,894	169,371,409		..	2,51,51,300	7,38,65,390	
1899-1900 (b)	67,300,684	127,326,851		..	£ 1,593,353	£ 5,081,284	
1900-01	69,995,822	135,327,494		..	1,776,406	5,298,027	
1901-02	69,167,015	138,600,997		..	1,563,915	5,499,013	
1902-03	65,956,174	142,709,464		..	1,435,250	5,658,226	
1903-04	62,542,403	148,119,643		..	1,276,202	5,851,697	
1904-05	60,082,442	153,836,631		..	1,201,580	6,079,268	
1905-06	54,425,226	149,035,455	27,050,799	..	954,787	5,353,212	1,041,456
1906-07	37,917,252	168,344,748	28,226,677	..	1,414,258	5,553,864	935,231
1907-08	37,459,060	177,702,283	29,872,728	..	1,314,271	5,770,214	980,912
1908-09	37,731,937	182,213,141	30,738,991	..	1,437,519	6,014,748	1,017,327
1909-10	42,560,094	186,517,746	32,256,945	..	1,566,497	6,127,191	1,058,711
1910-11	40,426,082	195,836,888	33,800,175	..	1,606,587	6,267,685	1,115,410
1911-12	33,041,732	203,015,769	35,733,184	4,992	1,435,152	6,664,210	1,182,867
1912-13	24,898,777	211,832,819	37,552,030	119,886	1,169,047	7,072,548	1,282,513
1913-14	12,196,099	221,984,419	39,440,938	567,020	726,427	7,303,145	1,304,846
1914-15	1,296,083	233,195,887	41,122,020	927,381	449,840	7,912,214	1,409,529
1915-16	736,562	234,360,133	42,456,326	1,258,655	511,556	8,022,623	1,451,350
1916-17	2,188,866	235,740,646	43,285,798	1,502,952	452,118	7,759,322	1,413,205

NOTE.—The figures are taken from the annual Finance and Revenue Accounts of the Government of India, but the method of distribution of the total debt and of the interest thereon between "Ordinary Debt" and "Debt incurred for Railways and Irrigation Works" has not been uniform and has been materially altered from the year 1906-07.

(a) Excludes £4,105 for miscellaneous Public improvements.

(b) The figures of rupee debt from 1899-1900 onwards are converted at the rate of £1=₹15 in consequence of the introduction of the Gold Exchange standard in India in that year. The figures for years prior to 1899-1900 were converted at the rate of £1=₹10. It is necessary to remember this in order to avoid introducing superficially confusing results.

REGISTERED DEBT

No. 30.—*DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each year from 1897-98 to 1916-17, also the annual amount of INTEREST payable thereon*

IN INDIA										
	BEARING INTEREST									NOT BEARING INTEREST
	5 per cent	4½ per cent	Transfer loan of 1879, 7s. sterling per cent portion	4 per cent	3½ per cent	3 per cent	Debenture loans and 4 per cent Stock Notes from 1882-83	Provincial debenture loans	TOTAL	
	R	R	R	R	R	R	R	R	R	R
1897-98 .	..	1,00,00,000	2,23,000	5,11,00,000	93,93,70,300	10,97,23,500	6,840	8,55,200	111,12,78,840	56,77,500
1898-99 .	..	1,00,00,000	2,23,000	4,99,00,000	95,14,12,430	11,07,05,100	6,760	8,55,200	112,31,02,460	34,44,520
1899-1900 .	..	1,00,00,000	..	4,87,00,000	95,15,04,900	11,07,05,700	6,650	8,55,200	112,17,72,450	29,74,560
1900-01 .	..	1,00,00,000	..	4,75,00,000	98,15,11,700	11,07,07,200	6,650	8,55,200	(a) 115,05,80,750	27,38,308
1901-02 .	..	1,00,00,000	..	4,63,00,000	99,15,12,200	11,07,07,200	6,550	8,55,200	115,93,81,150	25,32,683
1902-03 .	..	1,00,00,000	..	4,51,00,000	100,65,18,700	11,07,08,300	6,350	8,55,200	117,31,88,550	23,52,110
1903-04 .	..	1,00,00,000	..	4,39,00,000	102,65,22,700	11,07,10,300	6,325	8,55,200	(b) 119,19,94,525	22,48,510
1904-05 .	..	1,00,00,000	..	4,27,00,000	105,65,35,200	11,07,11,100	6,325	8,55,200	122,08,07,825	21,70,410
1905-06 .	..	1,00,00,000	..	4,15,00,000	109,65,35,700	11,07,12,100	6,325	..	125,87,54,125	20,56,493
1906-07 .	..	1,00,00,000	..	4,03,00,000	114,15,80,600	11,07,12,100	6,325	..	130,25,99,025	19,51,630
1907-08 .	..	1,00,00,000	..	3,91,00,000	116,65,85,600	11,07,12,100	6,325	..	132,64,04,025	18,90,930
1908-09 .	..	1,00,00,000	..	3,79,00,000	119,49,77,500	10,09,57,800	6,275	..	134,38,41,575	18,18,930
1909-10 .	..	1,00,00,000	..	3,67,00,000	122,60,40,100	9,39,25,800	6,275	..	136,66,72,175	17,60,930
1910-11 .	..	1,00,00,000	..	3,55,00,000	124,84,19,400	8,53,20,800	..	..	137,92,40,200	17,31,955
1911-12 .	..	1,00,00,000	..	3,43,00,000	126,91,37,600	8,44,88,100	..	..	139,79,25,700	17,10,505
1912-13 .	..	1,00,00,000	..	3,31,00,000	129,93,49,500	8,42,41,600	..	..	142,66,91,100	16,73,690
1913-14 .	..	1,00,00,000	..	3,19,00,000	133,09,99,400	8,23,18,000	..	..	145,52,17,400	16,38,390
1914-15 .	..	1,00,00,000	..	3,19,00,000	138,12,21,400	8,20,59,500	..	..	150,51,80,900	84,300
1915-16 .	..	1,00,00,000	..	8,18,86,000	138,50,89,600	7,75,47,200	..	..	155,45,22,800	74,900
1916-17 .	1,10,51,523	1,00,00,000	..	21,46,54,000	132,02,13,950	7,26,69,400	..	..	162,85,88,873	14,200

(a) Excludes the temporary loan from Gwalior of Rs45,29,119, which was discharged on the 31st August, 1901.

(b) Excludes the temporary loan from Gwalior of Rs50,00,000.

REGISTERED DEBT

No 30.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of *et*

BEARER									
	India Stock 3½ per cent	India Stock 3 per cent	India Stock 2½ per cent	India Bonds	India Deben- tures, 3¼ per cent	India Bills	East Indian Railway Debenture stock	Eastern Ben- gal Railway Debenture stock	Oudh and Rohilkhand Railway Debenture stock
	£	£	£	£	£	£	£	£	£
1897-98 . . .	63,591,107	42,151,079	5,900,000	..	3,000,000	6,000,000	1,435,650	348,666	384,700
1898-99 . . .	63,501,998	42,125,884	11,892,207	..	..	4,500,000	1,435,650	348,666	..
1899-1900 . . .	63,379,094	42,125,884	11,892,207	..	..	4,500,000	1,435,650	348,666	..
1900-01 . . .	63,247,722	45,125,884	11,892,207	..	..	5,000,000	1,435,650	348,666	..
1901-02 . . .	63,110,135	47,135,384	11,892,207	..	..	4,000,000	1,435,650	348,666	..
1902-03 . . .	62,968,106	48,635,384	11,892,207	..	..	3,500,000	1,435,650	348,666	..
1903-04 . . .	62,817,689	50,135,384	11,892,207	..	..	2,000,000	1,435,650	348,666	..
1904-05 . . .	62,661,236	52,635,384	11,892,207	..	..	500,000	1,435,650	348,666	..
1905-06 . . .	62,501,097	64,724,530	11,892,207	..	..	..	1,435,650	348,666	..
1906-07 . . .	62,333,109	66,724,530	11,892,207	..	..	..	1,435,650	348,666	..
1907-08 . . .	69,785,487	66,724,530	11,892,207	..	..	..	1,435,650	348,666	..
1908-09 . . .	75,143,582	66,724,530	11,892,207	..	..	..	1,435,650	348,666	..
1909-10 . . .	84,455,524	66,724,530	11,892,207	..	..	..	1,435,650	348,666	..
1910-11 . . .	85,511,748	66,724,530	11,892,207	4,000,000	..	..	1,435,650	348,666	..
1911-12 . . .	88,276,210	66,724,530	11,892,207	3,500,000	..	..	1,435,650	348,666	..
1912-13 . . .	91,276,210	66,480,596	11,806,337	3,000,000	..	..	1,435,650	348,666	..
1913-14 . . .	91,211,186	66,212,384	11,806,337	2,500,000	..	..	1,435,650	348,666	..
1914-15 . . .	91,137,350	66,028,171	11,689,987	2,000,000	..	..	1,435,650	348,666	..
1915-16 . . .	91,137,350	65,918,642	11,689,987	1,500,000	..	..	1,435,650	348,666	..
1916-17 . . .	90,728,391	65,800,496	11,689,987	1,000,000	..	..	1,435,650	348,666	..

REGISTERED DEBT

year from 1897-98 to 1916-17, also the annual amount of INTEREST payable thereon—continued

ENGLAND							INTEREST PAYABLE ANNUALLY IN INDIA AND ENGLAND		
INTEREST							India	England	
South Indian Railway Debenture stock and Debentures	Great Indian Peninsula Railway Debenture stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Madras Railway Debentures	Indian Midland Railway Debentures	TOTAL	NOT BEARING INTEREST	R	£	
£	£	£	£	£	£	£			
425,000	..	..	..	..	123,236,202	38,478	3,87,11,060	3,940,776	1897-98
425,000	..	..	..	..	124,229,405	39,200	3,91,13,340	3,882,758	1898-99
425,000	..	..	..	..	124,106,501	37,900	3,90,56,317	3,877,026	1899-1900
425,000	5,922,350	..	..	..	133,397,479	37,900	4,00,58,600	4,158,351	1900-01
425,000	5,922,350	..	..	..	134,269,392	37,698	4,03,60,615	4,213,821	1901-02
425,000	4,553,550	..	..	..	133,758,563	37,698	4,08,37,864	4,213,537	1902-03
425,000	3,953,550	..	..	..	133,098,146	37,698	4,14,90,065	4,238,273	1903-04
425,000	2,951,450	..	..	..	132,849,593	37,598	4,24,92,526	4,282,744	1904-05
425,000	2,701,450	2,391,300	..	..	146,419,900	37,539	4,38,10,365	4,715,233	1905-06
425,000	2,701,450	1,641,400	..	..	147,502,012	16,622	4,53,38,937	4,743,109	1906-07
425,000	2,701,450	1,141,400	2,010,100	..	156,464,490	16,584	4,61,66,110	5,053,632	1907-08
425,000	2,701,450	275,600	2,010,100	..	160,956,785	16,584	4,68,19,197	5,210,695	1908-09
425,000	2,701,450	275,600	1,830,700	..	170,089,327	16,584	4,76,47,428	5,530,758	1909-10
425,000	2,701,450	..	1,288,400	3,654,100	177,981,751	16,584	4,81,24,302	5,668,417	1910-11
425,000	2,701,450	..	419,700	2,746,600	178,470,013	16,584	4,87,76,458	5,705,597	1911-12
425,000	2,701,450	..	170,000	1,518,700	179,162,609	16,584	4,97,78,481	5,749,887	1912-13
425,000	2,701,450	..	..	407,500	177,048,173	16,584	5,07,80,519	5,693,919	1913-14
425,000	2,701,450	..	..	407,500	176,173,774	16,584	5,25,30,534	5,682,898	1914-15
425,000	2,701,450	..	..	..	175,156,745	15,084	5,45,29,991	5,665,349	1915-16
425,000	2,701,450	..	..	..	174,129,640	15,084	5,74,23,729	5,647,491	1916-17

REGISTERED DEBT

(50)

No. 31.—DETAILED STATEMENT OF INCREASE and DECREASE of REGISTERED DEBT in INDIA

	CASH BALANCES ON THE LAST DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN INDIA ON THE LAST (Incurred + ; Discharged —)							
	In India (a)	In England	5½ per cent and Stock Notes from 1882-83	5 per cent and Transfer Loan of 1879, 7s sterling per cent portion from 1878-79	5 per cent War Loan	4½ per cent	4 per cent	3½ per cent	3 per cent	Provincial debenture loans
	Rs	£	Rs	Rs		Rs	Rs	Rs	Rs	Rs
1897-98	15,98,24,480	2,534,244	—1,760	..	..	..	—12,00,000	+3,01,84,200	+1,75,300	..
1898-99	16,76,65,085	3,145,768	—80	..	..	..	—12,00,000	+1,20,42,100	+9,81,600	..
1899-1900	12,63,87,405	3,330,943	—110	—2,23,000	..	..	—12,00,000	+92,500	+600	..
1900-01	15,89,84,715	4,091,926	..	..	..	..	—12,00,000	+3,00,06,800	+1,500	..
1901-02	17,82,04,524	6,693,137	—100	..	..	..	—12,00,000	+1,00,00,500	..	..
1902-03	18,12,36,240	5,767,787	—200	..	..	..	—12,00,000	+1,50,06,500	+1,100	..
1903-04	17,80,43,274	7,294,782	—25	..	..	..	—12,00,000	+2,00,04,000	+2,000	..
1904-05	16,12,46,550	10,262,581	..	..	..	..	—12,00,000	+3,00,12,500	+800	..
1905-06	17,07,21,853	8,436,519	..	..	..	..	—12,00,000	+4,00,00,500	+1,000	—3,55,200
1906-07	15,49,23,549	5,606,812	..	..	..	..	—12,00,000	+4,50,44,900	..	..
1907-08	19,27,75,848	5,788,489	..	..	..	..	—12,00,000	+2,50,05,000	..	..
1908-09	15,35,37,400	8,453,715	—50	..	..	..	—12,00,000	+2,83,91,900	—97,54,300	..
1909-10	18,44,31,414	15,809,618	..	..	..	..	—12,00,000	+3,10,62,600	—70,32,000	..
1910-11	20,35,03,834	18,174,349	—6,275	..	..	..	—12,00,000	+2,23,79,300	—86,05,000	..
1911-12	18,41,95,331	19,463,723	..	..	..	..	—12,00,000	+2,07,18,200	—3,32,700	..
1912-13	23,93,96,967	9,789,634	..	..	..	..	—12,00,000	+3,02,11,900	—2,46,500	..
1913-14	23,41,23,799	8,157,732	..	..	..	..	—12,00,000	+3,16,49,900	—19,23,600	..
1914-15	22,16,90,009	7,913,236	..	..	..	..	..	+5,02,22,000	—2,58,500	..
1915-16	18,02,40,838	12,803,348	..	..	..	..	+4,99,86,000	+38,68,200	—45,12,500	..
1916-17	22,93,98,247	11,391,993	..	..	+1,10,51,523	..	+13,27,68,000	—6,48,75,650	—48,77,800	..

(a) For cash balances at the end of each month of each year from 1897-98, see table No. 39

REGISTERED DEBT

and ENGLAND, and the CASH BALANCES on the last day of each year, from 1897-98 to 1916-17

DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN ENGLAND ON THE LAST DAY OF EACH YEAR (Incurred + ; Discharged —)									
Not bearing interest (Registered Debt)	Net incurred + ; Net discharged—	Home Bond Debt at 3 to 5 per cent and Oudh and Rohil- khand Ry. Debenture Stock and Debentures	East India Debentures at 5, 4, 3½, and 3¼ per cent	India Stock at 5, 3½, 3, and 2½ per cent	India Bonds	South Indian Railway Debenture Stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Indian Midland and Madras Railway Debentures	Not bearing interest	Net incurred + ; Net discharged—	
Rs	Rs	£	£	£	£	£	£	£	£	£	
—33,51,930	+2,58,05,810	..	..	+3,894,249	..	..	..	..	—2,802	+8,391,447	1897-98
—20,09,982	+95,90,640	—384,700	—8,000,000	+5,877,903	..	..	..	..	+722	+993,925	1898-99
—4,69,960	—17,99,970	G. I. P. Ry. Debenture Stock and Debentures	..	—122,904	..	..	..	..	—1,300	—124,204	1899-1900
—2,36,252	+2,85,72,048	+5,922,350	..	+2,868,628	..	..	..	..	..	+9,290,978	1900-01
—2,05,625	+85,94,775	..	..	+871,913	..	..	..	..	—202	+871,711	1901-02
—1,80,573	+1,36,26,827	—1,368,800	..	—857,971	..	..	..	..	..	—510,829	1902-03
—1,08,600	+1,87,02,375	—600,000	..	—150,417	..	..	..	..	..	—750,417	1903-04
—78,100	+2,87,35,200	—1,002,100	..	+843,547	..	..	..	..	—100	—158,653	1904-05
—1,13,917	+3,78,32,383	—250,000	..	+11,929,007	..	..	+2,391,300	..	—59	+13,570,248	1905-06
—1,04,863	+4,37,40,037	..	..	+1,832,012	..	..	—749,900	..	—20,917	+1,061,195	1906-07
—60,700	+2,37,44,300	..	..	+7,452,378	..	..	—500,000	+2,010,100	—38	+8,962,440	1907-08
—72,000	+1,73,65,550	..	..	+5,358,095	..	..	—365,800	..	..	+4,492,295	1908-09
—58,000	+2,27,72,600	..	..	+9,311,942	..	..	..	—179,400	..	+9,132,542	1909-10
—28,975	+1,25,39,050	..	..	+1,056,224	+4,000,000	..	—275,600	+3,111,800	..	+7,892,424	1910-11
—21,450	+1,86,64,050	..	..	+2,764,462	—500,000	..	..	—1,776,200	..	+438,262	1911-12
—36,815	+2,87,28,585	..	..	+2,670,196	—500,000	..	..	—1,477,600	..	+692,596	1912-13
—35,300	+2,84,91,000	..	..	—333,236	—500,000	..	..	—1,231,200	..	—2,114,436	1913-14
—15,54,090	+4,84,09,410	..	..	—374,399	—500,000	..	..	..	..	—874,399	1914-15
—9,400	+4,93,32,500	..	..	—109,529	—5,00,000	..	..	—407,500	—1,500	—1,018,529	1915-16
—60,700	+7,40,05,373	..	..	—1,527,105	—500,900	..	..	..	..	—1,027,105	1916-17

REGISTERED DEBT

No. 32.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA, in each year from 1820-21 to 1916-17

	REGISTERED DEBT IN INDIA			OTHER DEBT LOANS			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Local loans	Temporary loans	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1820-21	27,19,23,380	5,54,250	27,24,77,630	20,34,960	..	20,34,960	5,11,350	..	..	2,94,71,370	2,99,82,720	30,44,95,31
1821-22	26,54,46,200	5,51,690	26,59,97,890	20,31,060	..	20,31,060	29,72,690	..	..	2,08,64,770	2,38,37,460	29,18,66,411
1822-23	24,34,58,760	5,51,690	24,40,10,450	20,35,940	..	20,35,940	17,21,490	..	..	2,20,43,140	2,37,64,630	26,98,11,020
1823-24	20,18,07,160	5,47,950	20,23,55,110	20,66,840	..	20,66,840	2,03,81,980	..	..	2,49,14,530	4,52,96,510	24,97,18,480
1824-25	21,35,97,340	5,46,350	21,41,43,690	20,80,650	..	20,80,650	63,08,910	..	..	2,67,78,850	3,30,87,760	24,93,12,100
1825-26	26,01,13,380	13,10,590	26,14,23,970	31,98,050	..	31,98,050	72,83,070	..	..	3,01,46,070	3,74,29,140	30,20,51,160
1826-27	27,82,89,800	11,00,320	27,93,90,120	29,12,420	..	29,12,420	38,17,850	12,04,020	..	3,60,92,490	4,06,14,360	32,29,16,900
1827-28	31,65,60,250	10,89,220	31,76,49,470	27,00,220	..	27,00,220	35,05,890	22,89,100	..	4,21,83,880	4,79,78,870	36,83,28,560
1828-29	32,04,00,070	10,45,070	32,14,54,140	25,72,990	..	25,72,990	29,29,030	32,27,020	..	3,51,79,760	4,13,35,810	36,53,62,940
1829-30	32,27,28,190	10,15,720	33,37,43,910	23,28,050	..	23,28,050	33,17,950	42,39,180	..	4,17,86,810	4,92,98,940	37,53,65,900
1830-31	33,03,21,390	9,75,290	32,12,96,680	22,91,770	..	22,91,770	51,41,740	52,96,330	..	4,34,13,560	5,38,51,630	38,74,40,080
1831-32	32,25,86,630	9,50,050	32,35,36,680	12,95,590	..	12,95,590	52,57,170	2,14,79,470	..	2,62,39,430	5,29,76,070	37,78,08,340
1832-33	32,31,96,890	9,42,000	32,41,38,890	15,65,140	..	15,65,140	70,45,120	1,99,93,930	..	2,69,81,980	5,40,21,030	37,97,25,060
1833-34	32,09,00,130	9,33,790	32,18,33,920	15,72,960	..	15,72,960	68,98,190	2,09,45,170	..	2,84,69,700	5,58,04,060	37,92,10,940
1834-35	33,29,56,870	8,69,570	33,38,26,440	11,90,560	..	11,90,560	55,25,970	2,11,92,900	..	16,36,680	2,33,55,550	36,33,72,550
1835-36	28,62,50,570	8,66,370	28,71,16,940	11,90,560	..	11,90,560	56,70,190	2,32,33,720	..	18,66,140	3,07,70,050	31,90,77,550
1836-37	28,98,03,690	11,72,930	29,09,76,620	11,86,040	..	11,86,040	60,71,810	2,48,65,610	..	24,06,150	3,33,43,570	32,55,06,230
1837-38	28,17,52,090	12,98,790	28,30,45,880	11,86,040	..	11,86,040	1,05,25,620	2,64,99,610	..	27,02,160	3,97,27,890	32,39,59,310
1838-39	28,04,81,990	11,95,120	28,16,77,110	13,86,040	38,27,210	50,13,250	73,83,720	2,82,18,580	..	13,68,190	3,69,70,490	32,36,63,850
1839-40	28,21,19,080	10,56,560	28,31,75,640	11,86,040	30,72,630	42,58,670	1,00,46,660	2,95,07,800	..	15,74,760	4,11,29,220	32,85,63,530
1840-41	29,37,25,550	10,39,490	29,47,65,040	2,79,180	31,49,150	34,28,330	1,16,47,040	3,11,90,230	..	18,87,130	4,47,24,400	34,29,17,750
1841-42	31,72,14,930	9,93,290	31,82,08,220	5,60,370	30,71,430	36,31,800	1,08,48,840	3,31,91,980	..	13,14,190	4,58,55,010	36,76,95,080
1842-43	34,03,51,180	9,30,950	34,12,82,130	8,41,560	28,52,450	36,94,010	76,73,290	3,39,38,780	..	17,86,140	4,33,98,210	38,83,74,350
1843-44	35,46,50,850	9,30,950	35,55,81,800	11,22,750	2,99,820	14,22,570	78,18,040	3,55,98,710	..	20,09,340	4,54,18,090	40,24,22,460
1844-45	36,33,44,270	9,19,220	36,42,63,490	13,95,860	..	13,95,860	76,90,090	3,75,09,360	..	20,91,920	4,72,91,370	41,29,50,720
1845-46	36,56,91,840	9,61,290	36,66,53,130	16,77,050	..	16,77,050	79,42,750	3,86,03,520	..	20,07,330	4,85,53,600	41,68,83,780
1846-47	39,44,30,600	9,49,560	39,53,80,160	19,58,240	..	19,58,240	83,99,530	3,91,16,630	..	19,41,260	4,94,57,420	44,67,95,820
1847-48	40,98,93,550	9,48,490	41,08,42,040	22,30,430	..	22,39,430	89,23,020	3,62,63,050	..	22,52,090	4,74,43,160	46,05,24,630
1848-49	41,63,45,860	9,23,760	41,72,69,610	25,20,610	35,48,380	60,68,990	85,92,760	2,81,79,790	..	23,22,780	4,90,95,330	47,24,33,930
1849-50	44,32,91,050	9,23,750	44,42,14,800	27,74,180	39,83,380	67,57,560	85,86,530	3,93,69,340	..	23,48,210	5,03,04,080	50,12,76,440
1850-51	45,33,58,900	9,28,650	45,42,87,550	30,55,360	37,33,000	67,88,360	85,55,050	4,07,10,150	..	25,85,700	5,18,50,900	51,29,26,810
1851-52	46,12,77,220	8,91,320	45,21,68,540	33,36,550	37,33,000	70,69,550	82,16,540	4,29,11,460	..	26,77,170	5,38,05,170	51,39,43,260
1852-53	45,76,84,870	8,69,350	45,85,54,220	36,17,740	37,33,000	73,50,740	90,71,270	4,59,77,860	..	30,46,200	5,80,95,330	52,40,00,260
1853-54	43,13,46,830	4,91,38,190	48,04,85,020	38,97,590	36,43,000	75,40,590	90,73,350	4,65,18,760	..	31,49,250	5,87,41,360	54,67,66,970
1854-55	41,98,35,540	39,42,130	42,37,97,670	39,17,600	24,77,810	63,95,410	88,98,750	4,57,23,270	..	30,26,350	5,76,48,370	48,78,41,450
1855-56	44,00,58,000	17,52,430	44,18,11,330	41,81,220	21,96,560	63,77,780	96,77,110	4,55,69,360	..	31,59,540	5,83,97,010	50,65,86,120
1856-57	45,34,64,180	15,19,140	45,49,83,320	54,99,290	21,96,560	76,95,850	1,12,66,440	4,47,31,310	..	35,92,080	5,95,89,830	52,22,69,000
1857-58	53,14,13,920	10,42,450	53,24,56,370	68,65,920	47,58,420	1,06,24,340	1,19,32,630	4,87,40,080	..	43,29,870	6,50,02,580	60,80,83,290
1858-59	58,55,13,690	10,39,250	58,65,52,940	2,42,130	55,26,690	57,68,820	1,22,67,990	4,97,42,930	..	75,26,880	6,95,37,800	66,18,59,560
1859-60	63,55,55,520	—91,500	63,54,64,020	1,05,68,020	35,71,590	2,31,39,610	1,33,28,990	5,20,33,110	57,04,370	..	7,10,66,470	72,96,70,100
1860-61	63,45,96,820	—1,38,720	63,44,58,100	1,92,32,100	5,73,190	1,98,05,290	1,36,46,060	5,45,24,020	62,38,300	..	7,44,06,830	72,86,69,770
1861-62	63,42,07,820	630	63,42,08,450	1,91,57,510	6,02,190	1,97,59,700	1,55,28,040	5,48,97,830	60,90,580	..	7,63,16,450	73,02,84,600
1862-63	63,82,79,820	—68,760	63,82,11,060	1,91,36,640	6,00,190	1,97,36,830	1,65,88,530	5,59,44,620	65,63,770	..	7,90,96,920	73,70,44,810
1863-64	63,42,01,220	—1,62,900	63,40,38,320	1,93,85,640	—200	1,93,85,440	1,80,72,000	5,54,84,260	64,20,800	..	7,99,77,060	73,39,00,820
1864-65	63,40,62,500	—3,95,660	63,36,66,840	1,98,85,940	..	1,98,85,940	1,84,83,910	5,78,64,910	61,60,900	..	8,23,09,720	73,58,62,200

REGISTERED DEBT

No. 32.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA, in each year from 1820-21 to 1916-17—continued

	REGISTERED DEBT IN INDIA			LOANS IN INDIA NOT INCLUDED IN REGISTERED DEBT			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Special loans	Temporary or floating debt	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1865-66	62,35,04,810	3,05,960	62,38,10,770	1,98,85,640	..	1,98,85,640	1,79,85,250	5,94,10,080	63,37,790	..	8,37,33,120	72,74,29,530
1866-67 (11 months)	62,94,87,420	2,96,810	62,97,84,230	1,97,56,400	..	1,97,56,400	1,89,70,020	5,96,28,660	74,03,790	..	8,60,02,470	73,55,43,100
1867-68	63,73,57,010	2,93,010	63,76,50,020	1,97,56,400	20,00,000	2,17,56,400	1,18,99,780	5,68,31,880	88,22,270	..	7,75,53,930	73,69,60,850
1868-69	63,38,19,300	2,87,610	63,41,06,910	1,97,56,400	35,00,000	2,32,56,400	1,25,89,220	4,56,80,290	1,01,12,930	..	6,83,82,440	72,57,45,750
1869-70	65,56,53,110	2,81,110	65,59,34,220	1,97,56,400	..	1,97,56,400	1,21,31,900	4,33,47,540	1,08,10,060	..	6,62,89,500	74,19,80,120
1870-71	66,67,86,060	13,10,510	66,80,96,570	1,97,56,400	..	1,97,56,400	1,14,39,110	4,42,10,640	1,15,14,250	33,31,080	7,04,95,080	75,83,48,960
1871-72	67,88,66,210	8,23,210	67,96,89,420	1,97,56,400	..	1,97,56,400	1,20,39,680	4,38,25,770	1,30,53,500	30,80,140	7,19,99,000	77,14,44,910
1872-73	66,16,84,280	28,99,410	66,45,83,690	2,06,76,450	..	2,06,76,450	1,34,69,110	4,59,21,400	1,55,03,180	27,89,170	7,76,82,860	76,29,43,000
1873-74	66,27,32,500	14,40,410	66,41,72,910	2,06,43,480	..	2,06,43,480	1,39,43,120	4,66,07,540	1,81,27,030	27,11,400	8,13,89,090	76,62,05,480
1874-75	69,75,76,790	9,22,800	69,84,99,590	2,03,00,200	..	2,03,00,200	1,52,88,200	1,67,32,530	1,82,71,130	25,84,900	5,28,76,760	77,16,76,550
1875-76	72,70,56,410	6,73,400	72,77,29,810	2,01,67,030	..	2,01,67,030	1,63,78,540	1,78,50,990	1,91,70,430	24,69,230	5,58,69,190	80,37,66,030
1876-77	71,86,59,360	5,71,900	71,92,31,260	2,01,81,610	..	2,01,81,610	1,71,42,190	1,93,84,470	1,96,83,680	23,74,560	5,55,89,900	79,80,02,770
1877-78	47,90,64,500	4,80,700	74,95,45,200	2,01,51,660	3,72,220	2,05,23,880	1,84,80,010	1,99,84,840	1,96,71,060	22,74,100	6,04,10,010	83,04,79,090
1878-79	78,79,78,560	4,10,700	78,83,89,260	2,00,90,560	..	2,00,90,560	1,97,07,510	2,09,48,590	1,96,42,290	21,62,360	6,24,60,750	87,09,40,570
1879-80	82,72,91,630	14,33,460	82,87,25,090	1,98,50,560	..	1,98,50,560	2,05,59,020	2,24,65,430	2,34,68,360	19,93,780	6,84,86,590	91,70,62,240
1880-81	85,87,71,900	8,25,560	85,95,97,460	1,98,55,310	..	1,98,55,310	2,18,86,510	2,35,78,990	3,29,05,300	35,63,690	8,19,34,490	96,13,87,260
1881-82	88,53,12,210	12,19,410	88,65,31,620	1,98,57,900	..	1,98,57,900	2,41,22,860	2,36,73,930	3,36,57,610	35,58,590	8,30,13,190	99,14,02,710
1882-83	90,60,17,150	8,70,510	90,68,87,660	1,98,70,650	..	1,98,70,650	2,59,76,580	1,63,42,350	3,74,41,380	34,83,720	8,32,44,030	101,00,02,340
1883-84	93,12,55,340	6,58,500	93,19,13,840	1,84,30,650	..	1,84,30,650	2,70,12,330	1,75,05,390	4,01,72,300	33,05,660	8,79,95,730	103,39,40,220
1884-85	93,13,24,250	5,12,850	93,18,36,600	1,83,30,220	..	1,83,30,220	2,87,76,950	1,83,44,960	4,72,15,330	30,67,100	9,74,04,340	104,75,71,100
1885-86	91,43,66,440	1,26,73,880	92,70,39,820	1,81,60,690	..	1,81,60,690	4,37,320	1,03,80,000	5,11,56,470	21,86,140	6,41,60,430	100,93,60,940
1886-87	92,60,03,720	5,32,640	92,65,36,360	1,81,58,490	..	1,81,58,490	4,19,320	1,09,51,000	5,83,64,620	21,07,830	7,18,42,770	101,65,37,820
1887-88	98,04,01,970	4,96,650	98,08,98,620	1,81,53,250	..	1,81,53,250	4,20,320	1,13,72,990	6,72,11,780	28,54,340	8,13,59,430	103,09,11,800
1888-89	100,74,84,800	13,12,620	100,87,97,420	1,81,51,040	..	1,81,51,040	4,28,830	1,18,44,580	7,66,37,620	19,92,580	9,09,03,610	111,78,52,070
1889-90	102,70,51,900	5,59,850	102,76,11,750	1,78,04,030	..	1,78,04,030	4,32,320	1,23,00,800	7,62,21,620	15,13,360	9,04,63,100	113,58,83,880
1890-91	102,69,05,350	5,60,200	102,74,65,550	1,77,95,940	..	1,77,95,940	4,19,320	1,27,40,000	8,17,57,800	16,17,810	9,65,84,930	114,17,96,420
1891-92	102,65,01,940	4,21,230	102,69,23,170	1,77,94,560	..	1,77,94,560	4,35,320	1,32,07,240	9,02,69,540	15,16,740	10,54,28,840	115,01,46,570
1892-93	102,90,08,990	3,66,530	102,93,75,520	1,77,93,680	..	1,77,93,680	4,37,320	1,36,21,750	9,94,92,930	15,22,990	11,50,74,990	116,22,44,190
1893-94	105,27,99,120	26,61,660	105,54,60,780	1,77,89,590	..	1,77,89,590	4,41,820	1,40,81,690	10,46,32,180	19,56,740	12,11,12,430	119,43,62,800
1894-95	102,07,12,860	2,30,24,540	104,37,37,400	1,70,99,350	..	1,70,99,350	4,19,320	1,45,36,250	10,70,18,280	9,38,240	12,29,12,090	118,37,48,840
1895-96	102,92,10,480	86,78,800	103,78,89,280	1,71,06,580	..	1,71,06,580	4,19,320	1,59,68,690	11,29,69,090	10,22,610	13,03,79,710	118,53,75,570
1896-97	108,21,21,100	90,29,430	109,11,50,530	1,70,98,870	..	1,70,98,870	4,45,920	1,56,38,680	11,00,85,280	10,18,160	12,71,88,040	123,54,37,440
1897-98	111,12,78,840	56,77,600	111,69,56,340	1,69,77,480	..	1,69,77,480	4,47,920	1,59,25,690	10,68,35,800	8,66,150	12,40,75,560	125,80,09,380
1898-99	112,31,02,460	36,67,518	112,67,69,978	1,69,74,761	..	1,69,74,761	4,47,919	1,62,61,129	10,94,44,862	9,07,315	12,70,81,255	127,08,05,994
1899-1900	112,17,72,450	29,74,560	112,47,47,010	1,69,70,895	..	1,69,70,895	4,47,919	1,65,54,941	11,32,66,074	9,37,549	13,12,06,483	125,29,24,388
1900-01	115,05,80,750	27,38,308	115,33,19,058	1,69,56,588	45,29,119	2,14,85,707	4,47,919	1,68,17,510	11,89,40,848	7,95,379	13,70,01,656	131,18,06,421
1901-02	115,93,81,150	25,32,683	116,19,13,830	1,69,52,645	..	1,69,52,645	4,47,919	1,71,23,922	12,60,61,809	11,16,257	14,47,49,907	132,36,16,383
1902-03	117,31,88,550	28,52,110	117,55,40,660	1,69,02,036	..	1,69,02,036	4,47,919	1,73,68,373	13,56,13,124	11,42,413	15,45,71,829	134,70,14,525
1903-04	119,19,94,525	22,48,510	119,42,43,035	1,69,01,162	50,00,000	2,19,01,162	4,47,919	1,75,60,613	14,69,75,061	11,06,498	16,60,90,091	138,22,34,288
1904-05	122,08,07,825	21,70,410	122,29,78,235	1,68,91,079	..	1,68,91,079	4,47,919	1,78,20,144	15,99,19,789	11,93,918	17,93,81,770	141,92,51,084
1905-06	125,87,54,125	20,56,493	126,08,10,618	1,68,85,620	..	1,68,85,620	4,47,919	1,79,88,636	16,83,41,759	8,48,124	18,76,26,438	146,53,22,676
1906-07	130,25,99,025	19,51,630	130,45,50,655	1,68,82,419	..	1,68,82,419	4,47,919	1,81,55,783	17,92,37,559	9,54,352	19,87,95,613	152,02,28,687
1907-08	132,64,04,025	18,90,930	132,82,94,955	1,68,76,805	..	1,68,76,805	4,47,919	1,83,01,172	18,68,29,595	7,568	20,55,86,254	155,07,58,014
1908-09	134,38,41,575	18,18,930	134,56,60,505	1,68,66,844	..	1,68,66,844	4,47,919	1,84,09,937	19,05,02,094	3,569	20,93,63,519	157,18,90,868
1909-10	136,66,72,175	17,60,930	136,84,33,105	1,68,60,944	..	1,68,60,944	4,47,919	1,84,75,394	20,21,89,847	3,814	22,11,16,974	160,64,11,023
1910-11	137,92,40,200	17,31,955	138,09,72,155	1,68,57,658	..	1,68,57,658	4,47,919	1,84,83,282	21,96,50,553	3,594	23,85,94,348	163,64,24,161
1911-12	139,79,25,700	17,10,505	139,96,36,205	1,68,53,622	..	1,68,53,622	4,47,919	1,84,25,444	24,69,49,328	3,577	26,58,26,268	166,23,16,095
1912-13	142,66,91,100	16,78,690	142,83,64,790	1,68,47,442	..	1,68,47,442	4,47,919	1,83,93,632	27,22,79,278	3,564	29,11,24,393	173,63,36,625
1913-14	145,52,17,400	16,38,390	145,68,55,790	1,68,44,246	..	1,68,44,246	4,47,919	1,83,40,297	30,53,65,349	2,40,05,749	34,81,59,514	182,18,59,350
1914-15	150,51,80,900	84,300	150,52,65,200	1,68,41,491	11,00,00,000	12,68,41,491	4,47,919	1,82,11,546	23,04,62,657	1,91,72,324	26,82,94,446	190,04,01,137
1915-16	155,45,22,800	74,900	155,45,97,700	1,68,24,632	6,50,00,000	8,18,24,632	4,47,919	1,80,93,056	24,40,95,623	1,89,03,157	28,15,39,755	191,79,61,987
1916-17	162,85,88,873	14,200	162,86,03,073	1,68,21,236	5,41,67,255	7,09,88,491	4,47,919	1,80,13,343	26,63,01,101	1,69,47,048	30,17,09,411	200,13,00,976

(a) Includes Rs. 40,02,520 on account of unexpended capital deposited by Railway Companies with the Secretary of State for India.

REGISTERED DEBT

No. 33.—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by EUROPEANS and INDIANS:
INDIA, on the 31st

	HELD BY EUROPEANS						
	Calcutta (a)	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	London	TOTAL
1897	28,87,17,600	5,06,74,400	9,01,32,200	2,73,70,900	11,45,23,190	22,07,29,130	79,21,47,420
1898	24,41,24,400	3,59,22,000	4,25,29,800	3,48,24,400	7,36,23,470	21,78,08,930	(b) 64,88,83,000
1899	24,89,20,900	4,17,94,300	7,13,00,300	4,29,27,900	4,45,00,490	21,04,15,530	65,90,59,420
1900	21,40,90,500	4,43,84,000	7,07,04,400	3,36,33,500	7,44,31,960	21,54,54,134	65,26,98,494
1901	27,54,08,400	4,06,65,400	8,12,93,400	7,19,53,600	4,73,11,599	20,23,95,134	71,90,27,533
1902	27,55,23,700	3,82,70,200	8,30,87,000	8,27,91,400	1,88,29,206	19,29,01,634	69,14,03,140
1903	28,95,94,200	4,14,92,300	7,77,63,000	7,96,58,300	2,78,61,099	17,12,45,434	68,76,14,333
1904	30,31,38,300	3,91,68,400	9,29,09,600	6,97,81,700	4,34,10,339	16,56,80,334	71,40,88,673
1905	27,76,97,350	3,90,18,500	9,93,27,400	8,02,40,500	5,43,10,458	16,21,03,333	71,26,97,541
1906	27,37,23,400	3,53,92,000	11,07,29,600	5,73,55,500	7,32,25,861	16,92,16,733	71,96,43,094
1907	28,46,11,500	3,73,26,550	12,65,19,300	6,10,79,300	6,93,17,888	15,33,09,133	73,21,63,671
1908	30,21,46,100	3,61,05,300	11,14,84,400	5,46,71,700	7,58,50,086	14,69,27,433	72,71,85,019
1909	31,51,24,300	3,70,92,100	10,67,89,800	5,56,16,900	8,81,89,228	15,32,26,733	75,60,39,061
1910	30,61,26,700	3,60,46,250	11,31,07,900	5,25,02,300	8,33,71,952	13,74,58,333	72,86,13,435
1911	29,22,30,200	3,67,79,650	12,85,82,300	4,33,81,000	8,14,40,945	12,12,61,033	70,36,75,128
1912	30,80,24,400	3,77,79,700	14,50,25,100	4,27,50,800	8,84,93,268	11,21,42,733	73,42,16,001
1913	31,40,86,200	3,71,38,650	11,85,87,600	5,21,82,600	6,48,57,953	10,36,85,033	69,05,38,036
1914	33,53,75,300	3,64,85,100	11,45,14,400	5,90,73,900	6,06,57,646	9,74,67,533	70,35,73,879
1915	32,42,36,200	4,00,46,500	12,09,40,700	5,93,21,700	6,62,26,488	8,81,20,750	(c) 73,50,21,838
1916	35,47,12,500	4,53,52,700	12,82,14,100	6,29,66,500	8,64,66,919	8,61,43,700	76,38,56,419

(a) Includes Paper Currency Reserve.

(b) This decrease in the holdings by Europeans and the corresponding increase in the holdings by Indians are due to the rectification of a loose and erroneous classification in the Public Debt Office where, until 1897-98, notes presented for payment of interest by the Banks were treated as held by the Europeans though the owners were often Indians.

(c) Includes Rs 3,61,29,500 on account of four per cent Terminable Loan of 1915-16 particulars of which are not available.

REGISTERED DEBT

respectively prepared on the basis of the INTEREST paid on each LOAN at all the TREASURIES throughout December of each year from 1897 to 1916

HELD BY INDIANS						GRAND TOTAL	
Calcutta	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	TOTAL		
5,33,40,800	2,34,06,800	5,49,97,300	14,06,15,700	5,29,23,740	32,52,84,340	1,11,74,31,760	1897
12,32,80,100	3,83,01,000	10,76,88,700	13,73,89,500	7,13,90,600	(b)47,80,49,900	1,12,68,82,900	1898
16,12,38,130	3,50,38,700	8,65,78,800	14,22,64,560	3,98,35,840	46,49,56,030	1,14,48,15,450	1899
15,19,35,500	3,20,87,460	9,16,48,000	12,67,22,500	7,01,25,764	47,25,19,164	1,12,52,17,658	1900
15,85,59,200	3,00,33,800	9,16,57,300	12,74,02,900	3,52,69,348	44,29,22,548	1,16,19,50,081	1901
21,01,82,400	2,66,45,600	10,03,98,300	13,08,48,700	1,60,67,268	48,41,42,268	1,17,55,45,408	1902
18,82,19,600	2,68,20,900	13,08,97,600	13,63,98,200	2,42,88,175	50,66,24,475	1,19,42,38,808	1903
19,39,42,400	2,84,44,600	11,92,05,900	13,14,80,400	3,58,13,135	50,88,86,435	1,22,29,75,108	1904
17,87,65,550	3,40,51,800	14,14,36,300	14,52,47,800	4,88,04,039	54,83,05,489	1,26,10,03,030	1905
18,01,95,200	3,26,72,350	15,66,01,500	14,54,10,500	7,11,60,886	58,60,40,436	1,30,56,83,530	1906
19,62,79,600	3,46,61,400	15,24,52,500	14,83,87,400	6,55,46,850	59,73,27,759	1,32,94,91,430	1907
20,16,57,750	3,62,38,500	17,00,17,400	13,66,75,800	7,47,39,161	61,93,28,611	1,34,65,13,630	1908
18,96,00,503	3,90,36,150	17,04,02,800	13,05,98,950	8,28,18,869	61,24,57,269	1,36,84,96,330	1909
21,71,07,300	4,00,75,150	17,57,35,900	13,38,50,800	8,56,43,445	65,24,12,595	1,38,10,26,030	1910
23,76,54,800	4,80,68,400	17,21,84,300	14,69,34,800	9,11,80,402	69,60,22,702	1,39,96,97,830	1911
24,10,29,600	5,01,53,600	16,65,97,200	14,37,04,250	9,26,64,239	69,41,48,889	1,42,83,64,890	1912
26,23,13,600	5,21,03,300	17,72,24,000	19,46,57,250	8,01,11,004	76,64,09,154	1,45,69,47,190	1913
27,31,10,600	5,43,59,400	19,05,28,800	20,90,07,350	7,62,28,261	80,32,34,411	1,50,68,08,290	1914
27,49,71,150	4,88,54,100	19,08,78,600	21,15,51,950	7,96,73,462	81,97,86,262	1,55,48,08,100	1915
28,09,26,700	4,41,17,000	20,37,28,300	22,30,65,800	10,38,78,481	85,57,16,281	1,61,95,72,700	1916

(a) Includes Rs 1,38,57,000 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

REGISTERED DEBT

No. 34.—AMOUNT (in rupees) of the RUPEE DEBT held in INDIA and in LONDON on the 31st March of each year from 1898 to 1917

	HELD IN		TOTAL
	India	London	
1898	90,17,77,030	21,50,87,030	1,11,68,64,060
1899	91,21,16,050	21,44,12,330	1,12,65,28,380
1900	91,65,46,026	20,81,88,234	1,12,47,34,260
1901	93,14,91,925	22,18,12,135	1,15,33,04,060
1902	95,82,84,249	20,36,22,034	1,16,19,06,283
1903	98,91,96,176	18,63,35,034	1,17,55,31,210
1904	1,02,28,40,476	17,13,92,234	1,19,42,32,710
1905	1,05,48,13,176	16,81,55,234	1,22,29,68,410
1906	1,09,64,21,297	16,43,82,933	1,26,08,04,330
1907	1,13,96,24,397	16,49,16,833	1,30,45,41,230
1908	1,17,59,65,397	15,23,21,733	1,32,82,87,130
1909	1,20,12,99,497	14,43,66,433	1,34,56,65,930
1910	1,21,63,04,797	15,21,19,933	1,36,84,24,730
1911	1,25,31,18,097	12,78,49,733	1,38,09,67,830
1912	1,28,23,25,497	11,73,03,533	1,39,96,29,030
1913	1,31,63,27,257	11,20,29,433	1,42,83,56,690
1914	1,35,59,74,157	10,08,74,333	1,45,68,48,490
1915	1,40,79,59,050	9,72,99,850	1,50,52,58,900
1916	1,46,59,62,150	8,82,51,650	1,55,42,13,800
1917	1,55,09,14,050	8,30,41,600	1,63,39,55,650

No. 35.—Proportion of the Registered Debt of India held by Europeans and Indians respectively, prepared on the basis of the Interest paid on each Loan at all the Treasuries throughout India during the year ending the 31st December 1916

REGISTERED DEBT

No. 35.—DETAILED STATEMENT—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by TREASURIES throughout INDIA during the

LOANS	EUROPEANS					INDIANS	
	Calcutta	Madras	Bombay	Other places in India	Total	Calcutta	Madras
IMPERIAL LOANS BEARING INTEREST							
4½ per cent Indore State Railway Loan	..	..	..	..	..	..	..
4 per cent { Maharaja Scindia for State Railway	..	..	..	..	..	..	..
4 per cent { Gwalior Loan of 1887	..	..	..	..	..	..	..
4 per cent { Railway Loan from Nawab of Rampur	..	..	..	..	..	..	..
4 per cent { Terminable Loan of 1915-16	2,60,05,600	26,46,400	1,23,12,500	11,91,800	4,21,56,300	32,90,200	12,94,500
4 per cent { Conversion Loan of 1916-17	..	..	..	..	..	..	..
3½ per cent { Loan of 1842-43	10,87,55,300	61,70,500	1,13,02,400	94,73,900	13,57,02,100	2,54,45,500	29,83,200
3½ per cent { „ of 1854-55 „	6,21,47,700	1,01,93,400	2,91,80,100	2,37,97,300	12,53,18,500	6,06,51,800	59,52,200
3½ per cent { „ of 1st May 1865	5,81,23,400	1,05,60,450	2,21,39,700	1,32,42,000	10,40,70,550	9,67,46,300	2,51,86,250
3½ per cent { „ of 1879	37,80,800	38,29,400	30,65,600	11,77,400	1,18,53,200	20,64,100	32,68,500
3½ per cent { „ of 1900-01	6,77,50,600	57,74,350	4,57,55,200	1,23,04,500	13,15,84,650	7,63,55,600	44,67,350
3 per cent Loan of 1896-97	2,31,44,100	61,78,200	44,58,600	17,79,600	4,05,60,500	1,63,68,200	9,65,000
IMPERIAL LOANS NOT BEARING INTEREST							
3½ per cent { Loan of 1853-54	..	..	..	..	..	..	..
3½ per cent { „ of 1893-94	..	..	..	..	..	..	..
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST							
4 per cent { Mathra-Hattaras Railway (N. W. P.)	..	..	..	..	..	..	..
4 per cent { Cawnpore-Achneyra Railway	..	..	..	..	..	..	..
4 per cent { Cawnpore-Achneyra section of Rajputana-Malwa Railway	..	..	..	..	..	..	..
(a) Includes Paper Currency Reserve	(a) 35,47,12,500	4,53,52,700	12,82,14,100	6,29,66,500	59,12,45,800	28,09,26,700	4,41,17,000
(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be					8,64,66,919	..	..
Add amount of enfaced notes held in London					8,61,43,700	..	..
TOTAL					76,38,56,419	..	..

REGISTERED DEBT

EUROPEANS and INDIANS respectively, prepared on the basis of the INTEREST paid on each LOAN at all the year ended the 31st December, 1916

DIANS			GRAND TOTAL	Total of each group of loans	Balance of principal not presented for interest	Amount held in London	Amount of Debt on 31st December 1916	LOANS
Bombay	Other places in India	Total						
IMPERIAL LOANS BEARING INTEREST								
..	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	..	..	1,00,00,000	Indore State Railway Loan 4½ per cent
..	1,50,00,000	1,50,00,000	1,50,00,000	3,19,00,000	..	..	1,50,00,000	Maharaja Scindia for State Railway
..	1,22,00,000	1,22,00,000	1,22,00,000		..	..	1,22,00,000	Gwalior Loan of 1887
..	47,00,000	47,00,000	47,00,000		..	..	47,00,000	Railway Loan from Nawab of Rampur
6,64,100	19,69,800	72,18,100	4,93,74,400		4,93,74,400	6,05,000	2,500	4,99,81,900	Terminable Loan of 1915-16
..	..	..	..	..	1,35,10,200	40,48,400	17,75,58,600	Conversion Loan of 1916-17 4 per cent
1,95,31,100	1,57,10,300	6,36,80,100	19,93,82,200	19,93,82,200	1,28,18,100	98,04,600	22,18,04,900	Loan of 1842-43
3,62,49,400	3,85,93,300	14,14,46,700	26,67,65,200	26,67,65,200	1,76,92,300	4,53,08,000	32,97,65,400	.. of 1854-55
4,15,17,200	5,99,34,100	22,33,83,950	32,74,54,500	32,74,54,500	3,14,01,200	1,51,26,500	37,39,82,200	.. of 1st May 1865 3½ per cent
68,91,900	44,00,100	1,66,24,600	2,84,77,800	2,84,77,800	24,36,400	68,29,300	3,77,43,500	.. of 1879
9,46,47,900	5,18,48,700	22,73,19,550	35,89,04,200	35,89,04,200	1,11,61,500	23,89,500	37,24,55,200	.. of 1900-01
42,26,600	87,10,000	3,02,64,800	7,08,25,300	7,08,25,300	6,52,000	28,34,900	7,43,12,200	Loan of 1896-97 3 per cent
IMPERIAL LOANS NOT BEARING INTEREST								
..	..	..	..	..	49,000	..	49,000	Loan of 1853-54
..	..	..	..	..	11,600	..	11,600	.. of 1893-94 3½ per cent
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST								
..	..	..	..	..	1,800	..	1,800	Mathra-Hattaras Railway (N.-W. P.)
..	..	..	..	..	900	..	900	Cawnpore-Achneyra Railway
..	..	..	..	..	5,500	..	5,500	Cawnpore-Achneyra section of Rajputana-Malwa Railway
20,37,23,300	22,30,65,800	75,18,37,800	(b) 1,34,30,33,600	1,34,30,33,600	(c) 19,03,45,400	8,61,43,700	1,61,95,72,700	TOTAL
(c) Includes Rs 17,55,500 of 3½ % Loan of 1854-55 notes with coupons attached, payable to bearer								
..	..	10,38,78,481	19,03,45,400					
..	..	..	8,61,43,700					
..	..	85,57,16,281	1,61,95,72,700					

REGISTERED DEBT

(60)

No. 36.—LOANS (in sterling) raised in ENGLAND,

DESCRIPTION OF LOAN		Rate of Interest	Total amount of Interest payable in the half-year ended 31st March 1917
BEARING INTEREST			£
1	India Bonds	3½ per cent	26,250
2	India Bills	..	..
3	East Indian Railway Debenture Stock	4½ per cent	32,302
4	Eastern Bengal Railway Debenture Stock	4 ..	6,973
5	South Indian Railway Debenture Stock	4½ ..	9,562
6	Great Indian Peninsula Railway Debenture Stock	4 ..	54,029
7	India 2½ per cent Stock	2½ ..	146,125
8	India 3½ per cent Stock	3½ ..	1,589,621
9	India 3 per cent Stock	3 ..	987,970
			£ 2,852,832
NOT BEARING INTEREST			
10	India 5 per cent Stock	—	—
11	India 4 per cent Stock	—	—

India debt created and issued under the East India Loans (Railway and Irrigation) Act, 1910, at the 31st March 1917

Debt incurred.		Proceeds.
£ s. d. 1,689,695 3 6	Balance of the issue of £3,500,000 India 3½ per cent Stock in March 1911, brought to account in the year 1911-12. Portion of £3,000,000 India 3½ per cent Stock issued in April 1912 to provide for State Railway Construction and for granting advances to Railway Companies.	£ s. d. 1,600,432 4 4
1,908,667 15 8		1,748,933 15 9
£3,598,362 19 2		£3,349,366 0 1

and OUTSTANDING on the 31st MARCH 1917

	DATE OF TERMINATION OF LOAN	Amount of Debt outstanding on 1st October 1916	Amount of Debt incurred during the half-year ended 31st March 1917	Money raised during the half-year ended 31st March 1917	Amount of Debt paid off or discharged during the half-year ended 31st March 1917	Amount of Debt outstanding on 31st March 1917
		£	£	£	£	£
1	One-eighth part of £4,000,000 to be redeemed at par on the 12th October in each of the eight years from 1911 to 1918 both inclusive, the bonds to be redeemed in each year being determined by lot and paid off.	1,500,000	—	—	500,000	1,000,000
2	.....	3,500,000	—	—	3,500,000	—
3	.....	1,435,650	—	—	—	1,435,650
4	.....	348,666	—	—	—	348,666
5	.....	425,000	—	—	—	425,000
6	.....	2,701,450	—	—	—	2,701,450
7	Redeemable on or after 5th October 1926, upon one year's notice	11,689,987	—	—	—	11,689,987
8	Redeemable on or after 5th January 1931, upon one year's notice	90,892,589	—	—	{ 1,20,629* }	90,728,391
9	Redeemable on or after 5th October 1948, upon one year's notice	65,864,687	—	—	{ 43,569† }	65,800,496
					{ 49,624* }	
					{ 14,567† }	
	TOTAL DEBT IN ENGLAND BEARING INTEREST	178,558,029	—	—	4,228,389	174,129,640
10	5th July 1880	9,305	—	—	—	9,305
11	10th October 1888	5,779	—	—	—	5,779
	TOTAL DEBT IN ENGLAND not bearing interest	15,084	—	—	—	15,084
	TOTAL DEBT IN ENGLAND	178,573,113	—	—	4,228,389	174,144,724

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., c. 206, and section 2 (a) of Act 44 and 45 Vict., c. 53, and the application thereof

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL
	£328,462-1-2, East Indian Railway Annuity	£84,350, East Indian Railway 4½ per cent Debenture Stock	£22,311-10-6, Eastern Bengal Railway Annuity	£62,642, Eastern Bengal Railway 4 per cent Debenture Stock	£200,467-10-5, Sind, Punjab, and Delhi Railway Annuity	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India Debt created and issued under Acts 42 and 43 Vict., c. 43, 44 and 45 Vict., c. 53, and 48 and 49 Vict., c. 25, in redemption of liabilities charged on the revenues of India:						
India 4 per cent Stock	5,115,938 15 0	—	—	—	—	5,115,938 15 0
India 4 per cent Rupee Debt, Rs.1,06,750, at 1s. 4d. the rupee	7,116 13 4	—	—	—	—	7,116 13 4
India 3½ per cent Stock	2,235,168 11 8	48,168 0 0	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per cent Stock	216,242 15 2	32,597 6 0	—	708 0 0	—	248,545 1 2
India Debt created and issued	7,573,466 15 2	80,765 6 0	541,054 7 4	67,713 7 1	4,911,621 6 1	13,174,621 1 8
India Debt purchased and cancelled to 30th September, 1916:						
India 4, 3½, 3 and 2½ per cent Stocks	2,582,879 9 3	13,378 3 7	171,076 11 4	8,750 3 3	1,471,808 10 10	4,247,892 18 3
* India Debt purchased and cancelled during the half-year ended 31st March 1917:						
India 3½ and 3 per cent Stock purchased with £35,412 14s. 6d., being the difference between the sums retained by the Secretary of State during the half-year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	27,803 1 11	166 12 1	2,331 4 2	115 4 5	23,579 15 4	India 3½ per cent Stock £120,629 0 0
India 3½ and 3 per cent Stock purchased with £75,000 10s. 2d., being interest on the amounts standing to the credit of the funds	70,747 12 8	366 14 4	4,691 18 4	238 19 1	40,211 12 0	India 3 per cent Stock 49,623 14 4
India Debt purchased and cancelled	2,681,430 3 10	13,911 10 0	178,099 13 10	9,104 6 9	1,535,599 18 2	4,418,145 12 7
Balance of India Debt issued as above, outstanding on 31st March 1917:—						
India 3½ per cent Stock (a)	9,357,181 12 0					
India 3 per cent Stock (b)—457,557 12 9						
India 3½ per cent (formerly 4 per cent) Rupee Debt	7,116 13 4					
India 2½ per cent Stock (c)—150,265 3 6						
Investments in lieu of purchasing and cancelling India Debt: War Loan 4½ per cent stock, 1925-45, "B" held at 31st March 1917.	61,194 14 6	331 18 8	4,377 12 3	210 8 6	37,779 16 0	103,894 9 11

† Stock purchased and cancelled in respect of the "Discount Sinking Funds," by the application of the undermentioned sums towards the redemption of debt incurred in excess of money raised thereby, viz:—

Money.	Stock.
£ s. d.	£ s. d.
29,906 1 8	43,569 2 5 India 3 per cent Stock
8,185 8 9	14,567 13 6 " 3½ "
38,091 10 5	58,136 15 11

- (a) India 3½ per cent Stock having been substituted for the balance of India 4 per cent stock.
(b) India 3 per cent Stock having been purchased and cancelled instead of India 3½ per cent stock.
(c) India 2½ per cent Stock having been purchased and cancelled instead of India 3½ or 3 per cent stock.

REGISTERED DEBT

No. 37.—AMOUNT of each RUPEE LOAN (in rupees) held in INDIA and LONDON on the 31st March 1917

	When raised	When terminable	HELD IN				Total amount of loan	Total amount of interest	Dates when interest is payable
			India		London				
Imperial Loans bearing interest									
5½ per cent War Bonds 1920 .	Aug. 15, 1917	Aug. 15, 1920	72,08,200		..	..	72,08,200		Feb. 15 and Aug. 15
" " 1922 .	"	" " 1922	67,10,500	1,39,18,700	..	..	67,10,500		"
							1,39,18,700	7,65,254	
5 " War Loan 1920-47	"	Aug. 15, 1947	..	12,40,900	..	..	12,40,900	62,045	" 1897
4½ per cent Indore State Railway Loan	1870-77	After 101 years		1,00,00,000			1,00,00,000	4,50,000	June 5 and Dec. 5 1898-1899
4 per cent Maharaja Scindia for State Railway	..	Perpetual	1,50,00,000				1,50,00,000	6,00,000	Apl. 1 and Oct. 1 1900-
" " Gwalior Loan of 1887 .	1887	By instalments of 12 lakhs	1,22,00,000				1,22,00,000	4,88,000	" 1901-
" " Railway Loan from Nawab of Rampur	1892-93	One year's notice from or after Dec. 1917	47,00,000				47,00,000	1,88,000	" 1902-
				3,19,00,000			3,19,00,000		" 1903-
4 per cent Terminable Loan of 1915-16	Dec. 1, 1915	Nov. 30, 1923	4,99,79,400		2,500	..	4,99,81,900		May 31 and Nov. 30 1905
" " Conversion Loan of 1916-17	Oct. 1, 1916	Oct. 1, 1936	12,99,16,600	17,98,96,000	40,50,400	40,52,900	13,39,67,000		Apl. 1 and Oct. 1 1906
								73,57,956	" 1907
3½ per cent Loan of 1842-43 .	Feb. 1, 1843	Three months' notice	21,04,19,200		95,29,100		21,99,48,300		Feb. 1 and Aug. 1 190
" " " of 1854-55 .	June 30, 1854		28,44,32,100		4,29,77,800		32,74,00,900		June 30 and Dec. 31 190
" " " of 1865 .	May 1, 1865		35,25,00,350		1,48,68,200		36,73,68,550		May 1 and Nov. 1 191
" " " of 1879 .	Jan. 16, 1879		3,09,25,900		66,85,100		3,74,61,000		Jan. 16 and July 16 191
" " " of 1900-01 .	June 30, 1900	Sep. 30, 1920	36,57,77,600		22,48,600		36,80,26,200		June 30 and Dec. 31. 191
				1,24,40,55,150		7,61,58,800	1,32,02,13,950	4,62,07,488	" 191
3 " " of 1896-97 .	June 30, 1896	Three months' notice.		6,98,39,500		28,29,900	7,26,69,400	21,80,082	June 30 and Dec. 31 19
Imperial Loans not bearing interest									
3½ per cent Loan of 1853-54 .	Feb. 28, 1854 .	Jan. 30, 1897 .	49,000		..		49,000		Feb. 28 and Aug. 31. 19
" " " of 1893-94 .	June 30, 1893 .	"	11,600		..		11,600		June 30 and Dec. 31. 19
				60,600		..	60,600		" 19
Provincial Debenture Loans not bearing interest									
4 per cent Muttra-Bathras Light Railway	Apl. 1, 1881 .	June 30, 1905 .	1,800				1,800		Apl. 1
" " Cawnpore-Achneyra Railway	July 1, 1885 .	Mar. 31, 1905 .	900				900		Jan. 1 and July
" " Cawnpore-Achneyra Section of the Rajputana Malwa Railway	Jan. 1, 1888 .	"	5,500				5,500		"
				8,200		..	8,200		
TOTAL .			1,55,09,14,050		8,30,41,600		1,63,39,55,650	5,82,98,825	

N.B.—The figures in the column "Total amount of loan" have been taken from the registers of the Public Debt Office and do not correspond exactly with those in the Government books

No. 38.—AMOUNT of INTEREST (in rupees) due on the PUBLIC DEBT of INDIA in each month of the year 1916-1

MONTHS	INDIA			LONDON
	Amount of half-yearly interest due in each month	MONTHLY AVERAGE AMOUNT OF INTEREST DUE	TOTAL	Total amount of half-yearly interest due in each month
		On treasury notes		
1916 April		1,541	1,541	..
May	73,71,418	1,541	73,72,959	2,72,471
June	1,32,28,769	1,541	1,32,30,310	9,27,980
July	5,57,270	1,541	5,58,811	1,20,216
August	37,38,549	1,541	37,50,090	1,70,616
September	..	1,541	1,541	..
October	..	1,541	1,541	..
November	73,83,781	1,541	73,85,322	2,64,956
December	1,25,26,314	1,541	1,25,27,855	8,77,230
1917 January	5,40,256	1,541	5,41,797	1,19,215
February	36,93,027	1,541	36,94,568	1,67,739
March	..	1,541	1,541	..
TOTAL	4,90,49,384	18,492	4,90,67,876	29,20,423

REGISTERED DEBT

No. 39.—CASH BALANCES in the PUBLIC TREASURIES and in the PRESIDENCY BANKS and their BRANCHES on the last day of each month in each year from 1897-98 to 1916-17

	April	May	June	July	August	September	October	November	December	January	February	March	Adjusted balance for last month of the official year
	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)
1897-98	12,41,32	11,80,04	11,18,47	9,25,30	8,50,43	7,62,00	8,07,93	8,07,64	9,97,10	12,94,64	14,14,85	15,98,27	15,98,24
1898-99	13,72,41	12,80,65	15,18,84	14,97,82	14,37,06	13,99,72	11,84,32	11,27,29	11,52,42	14,19,48	14,22,50	16,76,77	16,76,65
1899-1900	15,63,04	16,54,09	18,22,33	16,83,48	15,17,83	13,13,85	9,79,94	8,82,71	8,76,67	10,52,29	11,08,42	12,68,83	12,68,87
1900-01	11,83,99	12,74,11	13,12,56	14,21,25	11,17,08	9,77,40	9,20,25	8,79,39	10,04,43	13,91,23	13,23,97	15,90,70	15,89,85
1901-02	14,98,18	15,51,75	17,68,87	17,01,87	16,43,74	16,17,62	14,44,63	11,62,82	10,30,91	13,71,37	13,50,10	17,87,91	17,82,05
1902-03	16,16,97	16,27,55	18,26,26	18,09,38	16,92,96	15,18,86	13,78,58	13,34,01	12,32,21	14,53,10	16,51,48	18,12,36	18,12,36
1903-04	26,08,35	17,04,39	18,25,43	18,67,23	15,85,75	14,04,47	11,67,06	11,05,33	11,37,52	13,80,67	14,84,25	17,80,43	17,80,43
1904-05	15,45,98	15,77,89	17,87,02	20,65,32	19,14,33	17,94,45	15,91,26	13,82,89	11,29,08	12,54,05	13,86,32	16,12,18	16,12,47
1905-06	14,48,97	15,64,60	17,57,11	15,79,55	19,74,96	16,99,29	12,54,01	10,29,25	11,23,36	14,74,36	16,91,25	17,67,55	17,67,22
1906-07	16,55,05	15,85,36	17,59,24	17,18,20	17,89,23	14,36,63	12,43,42	11,84,47	10,45,53	12,94,58	13,96,20	15,48,18	15,49,24
1907-08	12,20,34	14,76,56	15,72,60	17,14,20	16,85,83	19,11,48	17,82,07	14,49,33	11,84,18	13,63,95	15,77,87	19,28,14	19,27,76
1908-09	19,81,92	18,83,79	17,44,19	19,58,61	15,49,90	12,11,86	11,09,55	9,88,22	9,32,99	11,27,39	12,74,79	15,35,32	15,35,37
1909-10	11,37,41	13,07,06	14,06,54	13,60,86	12,07,10	11,83,12	9,92,25	10,04,83	10,15,84	13,67,74	15,62,33	18,44,42	18,44,31
1910-11	15,77,73	17,54,43	20,14,90	21,41,82	19,63,43	18,65,85	16,12,63	14,65,40	13,17,85	15,09,99	17,16,63	20,36,19	20,35,04
1911-12	19,18,95	18,97,77	21,23,13	22,65,64	20,30,55	17,72,33	16,22,19	15,56,40	14,61,16	15,17,96	15,78,79	18,43,96	18,41,95
1912-13	16,93,94	18,55,27	22,00,96	24,57,61	25,67,78	26,13,54	22,50,92	24,14,14	21,99,40	24,73,85	26,00,39	28,94,44	28,93,97
1913-14	25,92,29	25,41,53	27,82,03	32,20,70	30,60,39	26,71,30	21,90,44	21,53,43	18,17,87	20,85,19	21,71,11	22,84,98	23,41,24
1914-15	21,47,05	22,13,22	24,74,03	29,93,24	21,89,47	15,22,57	13,85,79	13,55,04	14,50,50	18,97,48	19,99,32	22,17,29	22,16,90
1915-16	19,61,41	17,19,37	17,41,55	21,04,96	22,35,68	19,37,22	15,71,82	12,46,57	13,02,06	16,49,29	17,27,90	18,21,72	18,02,41
1916-17	15,77,63	14,46,85	18,22,74	20,41,51	18,29,65	17,64,62	16,68,05	15,53,87	14,59,72	18,33,40	19,59,37	22,94,41	22,93,98

No. 40.—AMOUNT in the RESERVE TREASURIES of the GOVERNMENT of INDIA on the last day of each month in each year from 1897-98 to 1916-17

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)	Rs (1,000)
1897-98	1,51,54	1,53,64	60,46	65,21	63,07	1,14,59	1,37,49	81,67	1,60,56	2,38,65	3,41,00	3,15,52
1898-99	2,36,20	1,64,66	3,18,60	2,93,06	2,11,79	2,02,98	1,68,16	1,35,87	1,35,87	1,97,72	1,98,21	3,16,02
1899-1900	3,48,83	4,98,88	4,53,56	4,14,59	3,62,57	2,76,96	1,59,35	1,15,55	60,18	1,37,46	1,46,44	1,73,70
1900-01	1,89,88	2,49,21	2,19,10	4,13,25	1,61,45	1,56,27	86,36	1,24,52	2,06,88	3,60,95	2,61,60	3,86,72
1901-02	4,09,32	4,17,50	5,05,37	4,98,64	5,78,62	5,96,39	5,80,08	3,23,89	1,25,33	2,60,21	2,14,64	5,25,25
1902-03	4,83,17	5,30,27	5,78,19	5,85,20	5,34,43	4,33,04	3,34,48	2,88,52	2,05,53	2,01,31	3,42,62	4,54,43
1903-04	3,71,57	5,07,41	5,44,44	5,58,00	4,00,92	3,04,74	2,61,38	2,08,28	1,80,88	2,85,84	3,14,38	4,53,59
1904-05	2,91,27	3,01,21	4,14,59	6,80,08	6,32,39	5,67,82	5,83,55	4,13,67	1,50,67	1,40,71	2,02,69	2,87,41
1905-06	2,17,85	3,10,93	4,13,55	2,88,21	7,57,53	5,67,02	2,41,48	1,46,59	2,37,75	3,30,93	3,94,93	4,09,82
1906-07	4,29,50	4,12,40	5,79,70	5,26,26	6,31,52	3,64,56	2,97,73	2,79,95	1,60,07	1,76,51	2,03,36	3,31,10
1907-08	2,77,94	3,70,95	4,64,64	5,17,82	5,99,08	8,40,37	7,22,63	4,39,00	3,20,44	3,07,67	3,44,22	5,96,59
1908-09	6,99,35	6,86,58	5,79,57	7,41,47	4,68,23	2,31,29	1,64,38	1,23,22	75,92	1,57,57	1,52,01	4,39,88
1909-10	1,01,65	3,47,78	3,81,09	2,21,59	2,75,24	2,40,43	1,48,26	1,56,62	1,73,74	2,44,84	2,99,79	5,32,38
1910-11	4,21,66	5,86,35	8,40,25	9,48,60	8,50,66	7,18,37	4,63,13	3,88,51	2,81,60	3,88,58	4,51,65	5,58,15
1911-12	6,26,55	6,83,22	8,18,14	9,61,99	7,84,46	5,38,73	3,91,55	3,49,52	3,23,48	3,10,81	2,86,72	5,13,90
1912-13	4,56,89	6,63,78	9,46,33	10,95,90	13,55,70	14,48,64	11,66,89	12,83,21	10,61,80	10,83,85	9,90,26	12,68,38
1913-14	11,86,05	12,20,17	13,31,51	15,97,93	15,53,24	11,78,27	7,60,95	7,71,98	5,26,12	4,88,37	5,43,73	7,39,90
1914-15	6,15,32	7,71,33	9,10,78	9,17,55	3,85,11	1,73,65	1,98,19	1,61,95	2,15,35	3,93,35	3,40,27	5,98,02
1915-16	3,89,38	2,99,47	3,66,17	7,13,56	5,33,46	5,12,27	4,08,22	1,55,02	1,36,49	3,11,41	2,64,85	3,53,90
1916-17	1,84,95	1,73,66	3,37,85	4,75,40	4,37,49	5,27,83	4,05,18	3,68,32	3,10,59	4,34,28	4,96,20	4,57,63

NOTE.—These amounts are included in the Cash Balances entered in Table No. 39

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON

[FOR TABLES, SEE PAGES 65 TO 67]

The amount of Government promissory notes enfaced for payment of interest in London, the amount re-transferred from London to India, and the net amount outstanding in London have been as follow :—

	ENFACED	RE-TRANSFERRED	OUTSTANDING
	R	R	R
Average of five years 1860-1864 . . .	1,37,33,540	85,04,740	7,25,60,893
„ „ 1865-1869 . . .	2,49,84,496	1,48,20,854	13,02,76,567
„ „ 1870-1874 . . .	3,37,49,474	3,78,59,112	14,72,35,672
„ „ 1875-1879 . . .	3,62,96,804	2,62,72,336	14,54,17,528
„ „ 1880-1884 . . .	2,85,78,566	2,50,93,594	20,41,95,116
„ „ 1885-1889 . . .	2,31,07,148	2,09,94,196	20,38,16,555
„ „ 1890-1894 . . .	5,09,56,694	4,83,68,398	25,16,71,368
„ „ 1895-1899 . . .	3,48,50,600	3,90,42,164	23,27,30,995
„ „ 1900-1904 . . .	1,81,70,960	2,71,18,000	19,55,40,718
„ „ 1905-1909 . . .	1,42,18,860	1,67,09,620	15,87,62,568
„ „ 1910-1914 . . .	61,90,740	1,73,42,580	11,82,91,760
For the year 1915 . . .	35,59,850	1,29,06,633	9,30,66,975
„ „ 1916 . . .	59,46,200	79,23,250	8,67,07,192
„ „ 1917 . . .	15,67,900	1,12,05,200	7,94,37,153

Until 1866 the average amount outstanding annually varied between R6·4 crores and R7·9 crores, but in that year it rose suddenly to R11·9 crores and reached R16·9 crores in 1870. From 1871 it again declined, and, until 1878, it stood between R13 crores and R14·8 crores. There was then a rapid increase to R16·9 crores in 1879 and to R19·2 crores in 1880. Then followed a slower rate of increase attended with fluctuations, which were dependent on fluctuations in the price of silver and in the conditions of the money market. Government promissory notes having become a regular form of remittance and re-transfer by the exchange banks. The amount outstanding rose to R21·2 crores in 1882 and declined again to about R19·2 crores in 1887, rising again in 1889 to R21·8 crores. Then followed another period of very rapid increase, largely induced by speculative influences. In 1891, 1892, and again in 1896 the average amount outstanding was over R26 crores. In the following year it fell to R23 crores, and from 1898 to 1902 it fluctuated between R20 crores and R22 crores. Since 1902 there has been more or less a steady decline. From R18 crores in 1903 it receded in 1908 to R14·9 crores. It slightly recovered and rose to nearly R15½ crores in 1909, but again fell to R14·4 crores in 1910. There has been a gradual decline since, and in 1917 the figure receded to about R8 crores, this being the lowest figure touched since 1865.

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON *

No. 41.—*AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES ENFACED for PAYMENT OF INTEREST in LONDON at the end of each month from 1898 to 1917*

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1898 . . .	15,57,900	24,53,600	15,02,800	29,63,900	17,77,100	43,47,200	13,12,500	23,94,100	55,27,700	31,84,000	3,87,400	9,03,300	2,73,11,500
1899 . . .	27,24,500	25,72,700	8,30,400	28,29,000	37,67,900	17,66,000	5,31,600	19,93,300	98,99,400	51,43,600	22,34,400	6,11,300	3,44,54,100
1900 . . .	56,49,700	16,96,100	33,50,100	7,11,400	22,72,700	34,17,800	73,66,400	31,98,000	48,43,400	42,76,100	16,46,300	57,98,000	4,42,31,000
1901 . . .	47,72,600	13,01,400	37,23,600	22,05,800	12,41,100	15,44,300	14,15,500	2,01,800	4,23,400	9,22,900	8,33,000	4,64,000	1,90,59,400
1902 . . .	27,06,800	3,28,200	10,61,200	8,24,800	20,15,800	3,36,200	19,33,000	12,08,500	10,33,900	3,63,700	5,67,800	2,26,700	1,26,56,600
1903 . . .	10,32,900	7,55,800	5,56,100	2,63,600	2,18,000	2,06,000	10,48,200	8,89,800	6,23,500	3,45,800	2,73,900	5,42,700	68,66,200
1904 . . .	4,58,100	20,26,100	3,38,300	2,17,300	11,23,000	7,33,500	3,03,600	3,88,600	3,20,100	17,61,500	1,83,500	1,23,000	80,41,600
1905 . . .	16,77,500	11,81,200	35,21,600	16,18,100	7,51,500	2,66,900	1,73,500	5,44,600	3,12,700	1,61,200	1,97,900	6,16,900	1,09,63,600
1906 . . .	31,91,000	8,54,400	17,00,800	5,45,200	14,35,500	17,02,800	6,66,000	23,60,200	3,15,600	13,90,400	1,00,000	57,71,900	2,00,34,000
1907 . . .	3,42,300	3,88,500	5,34,900	17,14,900	6,77,800	61,900	94,500	6,67,300	2,17,100	2,03,800	12,34,500	34,000	65,71,500
1908 . . .	2,83,400	1,99,400	1,99,400	9,35,800	9,83,800	7,36,000	3,45,200	2,88,300	4,21,900	3,58,000	2,29,300	13,81,900	68,66,000
1909 . . .	3,37,000	8,61,700	2,96,800	39,20,400	76,21,200	33,50,900	8,61,500	13,70,500	3,76,100	67,71,100	1,51,500	7,40,500	2,68,59,200
1910 . . .	7,99,100	17,49,000	9,59,200	1,05,300	3,93,100	1,73,700	71,80,700	3,59,100	2,06,800	1,25,700	2,35,800	9,94,800	1,33,42,300
1911 . . .	7,22,700	5,58,600	3,23,000	3,97,500	2,01,600	2,95,500	1,97,900	2,36,300	2,17,600	1,02,900	1,73,600	78,000	35,10,200
1912 . . .	3,53,700	2,08,200	7,42,400	3,39,700	16,500	6,500	5,43,800	20,83,000	2,10,500	10,39,300	9,63,700	56,000	65,73,300
1913 . . .	86,400	5,90,100	7,93,900	1,43,500	1,61,600	1,12,900	52,000	2,62,100	2,90,800	1,10,500	1,15,500	7,34,800	34,54,100
1914 . . .	3,33,100	21,65,400	4,17,500	2,64,600	31,800	68,200	56,900	3,65,900	2,82,500	34,300	52,100	1,500	40,73,800
1915 . . .	1,14,350	1,34,000	30,000	59,700	13,33,400	29,000	23,200	5,45,000	86,500	11,12,300	34,000	8,400	33,59,850
1916 . . .	3,31,900	12,24,000	41,300	13,700	30,500	19,500	5,000	98,000	20,18,000	1,41,600	20,22,400	..	59,46,200
1917 . . .	77,000	17,000	3,79,800	600	44,600	..	8,600	..	2,300	6,83,200	1,03,600	2,46,200	15,67,900

*Compiled from figures supplied by the Bank of Bengal.

ENFACED SECURITIES

No. 42.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES RE-TRANSFERRED to the INDIA REGISTER at the end of each month from 1898 to 1917

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1898 . . .	24,22,000	40,24,200	37,10,200	23,12,000	32,28,390	26,66,000	23,42,800	33,32,800	15,96,500	11,27,400	9,91,900	19,77,100	3,02,31,690
1899 . . .	49,54,700	15,00,000	30,89,500	34,80,000	38,76,700	37,36,700	74,00,900	33,10,100	53,32,000	16,46,400	11,09,000	18,31,500	4,18,47,500
1900 . . .	39,79,600	59,89,900	29,58,700	4,19,300	16,74,200	31,56,000	11,64,700	3,21,600	7,62,300	80,77,300	49,67,100	37,47,300	3,71,54,000
1901 . . .	22,77,400	24,90,600	7,15,000	5,57,500	1,02,75,600	8,58,900	35,27,900	25,56,400	59,73,500	30,70,400	12,17,000	6,36,100	3,41,56,800
1902 . . .	10,16,500	12,21,500	6,31,300	15,54,400	20,16,300	30,40,700	15,39,500	20,16,700	15,62,200	21,09,000	14,30,500	49,11,500	2,21,50,100
1903 . . .	9,15,600	19,67,200	60,78,500	4,88,200	7,93,300	9,27,600	30,22,500	28,28,900	33,08,300	37,47,000	25,36,000	19,09,300	2,83,22,400]
1904 . . .	12,03,000	7,13,400	7,59,300	13,20,700	12,83,000	16,60,100	8,30,300	9,95,700	13,24,000	14,70,300	10,40,100	10,06,300	1,36,06,700
1905 . . .	16,71,800	17,70,200	4,63,400	95,000	3,21,601	12,05,700	6,09,700	1,89,500	52,49,000	8,04,500	7,23,100	14,37,100	1,45,40,601
1906 . . .	5,29,100	14,56,100	14,81,400	6,44,000	15,29,100	13,53,400	21,28,600	8,40,500	4,47,700	2,50,000	12,09,000	10,52,000	1,29,20,900
1907 . . .	25,19,100	4,67,400	25,79,100	22,01,700	17,57,500	14,10,000	25,36,000	34,12,400	12,25,600	13,30,200	11,36,300	13,03,300	2,24,79,000
1908 . . .	9,08,900	5,22,400	2,38,300	2,89,000	29,95,000	19,87,900	11,98,300	21,39,300	14,57,600	4,50,300	3,25,000	3,35,700	1,32,47,700
1909 . . .	9,68,100	20,17,600	10,70,800	1,71,500	12,03,000	15,34,900	10,80,600	6,09,700	10,73,200	22,91,900	34,62,400	48,76,200	2,02,59,900
1910 . . .	26,32,000	11,10,600	8,21,500	14,94,300	25,86,000	93,86,900	23,32,500	25,43,000	32,18,400	8,18,100	15,95,900	4,71,500	2,91,19,700
1911 . . .	22,55,000	13,90,900	75,72,000	14,36,800	10,81,200	5,11,000	24,75,500	6,89,000	8,94,800	5,19,300	5,60,000	3,22,000	1,97,07,500
1912 . . .	20,24,400	18,47,000	13,95,400	10,95,700	17,63,700	30,87,500	7,49,900	4,49,600	5,00,500	12,03,300	9,36,100	5,88,500	1,56,91,600
1913 . . .	8,50,800	3,28,700	4,04,200	10,18,000	16,42,700	21,81,700	9,55,500	10,53,500	10,27,700	7,57,900	9,41,200	7,49,900	1,19,11,800
1914 . . .	15,58,500	31,79,300	9,88,900	15,29,800	6,47,900	5,59,700	5,29,300	6,21,300	1,36,000	28,500	1,13,000	4,00,000	1,02,91,300
1915 . . .	1,00,533	90,500	2,55,000	6,61,700	22,92,360	7,28,500	29,08,960	30,67,700	11,13,900	3,16,800	6,70,100	7,00,700	1,29,06,633
1916 . . .	1,23,400	10,500	13,27,400	5,89,000	18,14,150	4,39,300	1,34,000	15,300	2,98,300	22,82,800	7,63,700	1,20,400	79,23,250
1917 . . .	11,97,500	14,64,800	10,03,600	23,47,200	11,54,400	20,000	21,95,500	3,19,600	4,72,000	1,53,200	2,98,700	6,63,700	1,12,03,200

No. 43.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES OUTSTANDING in the LONDON REGISTER at the end of each month from 1898 to 1917

	January	February	March	April	May	June	July	August	September	October	November	December	Average
1898	21,88,65,020	21,72,04,420	21,50,87,020	21,57,38,920	21,42,87,630	21,59,68,830	21,44,38,430	21,34,99,730	21,74,30,630	21,94,87,230	21,88,82,730	21,78,08,930	21,65,65,793
1899	21,55,48,730	21,66,21,430	21,44,12,330	21,37,61,330	21,36,52,530	21,16,81,830	20,48,12,530	20,29,95,730	20,70,63,130	21,05,60,330	21,16,35,730	21,04,15,530	21,11,08,939
1900	21,20,85,630	20,77,91,830	20,81,88,230	20,84,80,330	20,90,78,830	20,98,40,630	21,55,42,330	21,84,18,730	22,25,04,330	21,87,03,130	21,54,42,830	21,74,92,530	21,35,39,072
1901	21,08,87,734	21,87,98,534	22,18,12,134	22,34,60,434	21,44,25,934	21,51,11,334	21,29,98,934	21,06,43,834	20,50,98,734	20,29,51,234	20,25,87,234	20,23,95,134	21,26,20,934
1902	20,40,85,434	20,31,92,134	20,36,22,034	20,28,92,434	20,28,91,934	20,02,37,434	20,06,30,934	19,98,22,734	19,92,94,434	19,75,49,134	19,66,86,434	19,29,01,634	20,63,17,220
1903	19,80,68,834	19,18,57,434	18,63,35,034	18,61,10,434	18,55,35,134	18,48,18,534	18,28,39,234	18,09,00,134	17,82,75,334	17,48,74,134	17,26,12,034	17,12,45,434	18,23,72,226
1904	17,06,90,534	17,14,13,234	17,13,92,234	17,02,88,834	17,01,28,834	16,92,02,234	16,86,75,534	16,80,68,434	16,71,24,534	16,74,15,734	16,65,59,134	16,58,80,334	16,89,04,124
1905	16,56,86,034	16,50,97,034	16,81,55,234	16,96,78,334	17,01,08,833	16,91,70,033	16,87,33,833	16,90,88,933	16,41,52,033	16,35,08,733	16,29,23,533	16,21,03,333	16,65,33,835
1906	16,47,65,233	16,41,63,533	16,43,82,933	16,42,84,133	16,41,90,533	16,45,39,933	16,30,77,833	16,45,97,533	16,44,65,433	16,56,05,833	16,44,96,833	16,92,16,373	16,48,15,541
1907	16,70,39,932	16,69,61,333	16,49,16,833	16,44,30,033	16,33,50,333	16,20,02,233	15,95,10,733	15,67,65,633	15,57,57,133	15,41,30,733	15,45,78,433	15,33,09,133	16,02,29,350
1908	15,26,33,633	15,23,60,633	15,23,21,733	15,29,68,533	15,09,62,333	14,97,11,033	14,88,57,933	14,70,06,933	14,59,71,233	14,68,75,933	14,55,81,233	14,69,27,433	14,92,94,133
1909	14,02,96,333	14,51,40,433	14,48,66,433	14,81,15,333	15,45,33,533	15,63,49,533	15,61,30,433	15,68,91,233	15,61,94,133	16,06,73,333	15,73,62,433	15,82,26,733	15,29,39,991
1910	15,18,43,833	15,19,32,233	15,21,19,933	15,07,30,933	14,86,38,033	13,93,24,833	14,41,23,033	14,19,39,133	13,89,87,533	13,82,95,133	13,69,85,033	13,74,56,333	14,48,14,833
1911	13,59,26,633	13,50,93,733	12,78,49,733	12,68,10,433	12,59,30,833	12,57,15,833	12,34,37,733	12,29,85,033	12,23,07,833	12,18,91,433	12,15,05,033	12,12,61,033	12,58,92,850
1912	11,95,96,333	11,79,56,533	11,73,03,533	11,65,47,533	11,48,00,833	11,17,19,233	11,15,13,233	11,31,51,633	11,28,61,633	11,26,97,633	11,26,75,233	11,21,42,733	11,44,13,725
1913	11,13,73,333	11,16,39,733	11,20,29,433	11,11,54,933	10,96,73,833	10,76,05,033	10,67,01,533	10,59,10,133	10,51,73,233	10,45,25,833	10,37,00,133	10,36,85,033	10,77,64,766
1914	10,24,59,633	10,14,45,733	10,08,74,333	9,96,09,133	9,89,93,933	9,85,02,433	9,80,30,033	9,77,74,633	9,79,21,133	9,79,26,933	9,78,66,033	9,74,67,533	9,90,72,625
1915	9,74,81,350	9,75,24,850	9,72,99,850	9,66,97,850	9,57,88,950	9,50,89,450	9,22,03,750	8,96,81,050	8,96,53,650	8,94,49,150	8,88,12,050	8,81,29,750	9,30,66,975
1916	8,83,24,250	8,95,97,750	8,82,51,650	8,76,76,350	8,58,92,700	8,54,72,900	8,53,44,200	8,54,26,900	8,71,46,600	8,50,05,200	8,62,64,100	8,61,43,700	8,67,07,192
1917	8,51,13,200	8,36,65,400	8,30,41,600	8,06,95,000	7,95,85,200	7,95,65,200	7,73,78,300	7,70,53,700	7,85,89,900	7,71,19,000	7,69,28,900	7,65,06,400	7,94,37,158

DRAWINGS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 70 to 77]

The practice of drawing funds from India to meet the home charges by means of bills of exchange on India was inherited by the India Office from the East India Company. The present procedure is as follows :—On each Wednesday a notice is exhibited at the Bank of England inviting tenders, to be submitted on the following Wednesday, for bills of exchange and telegraphic transfers on Indian Government authorities at Calcutta, Madras, and Bombay. The notice states a limit which the aggregate amounts will not exceed. The Secretary of State does not bind himself to allot the whole amount mentioned in the notice, and as a matter of practice does not accept applications at prices lower than 1s. $3\frac{2}{3}\frac{1}{2}$ d. per rupee for bills and 1s. $3\frac{1}{2}\frac{1}{2}$ d. for transfers. The price charged for telegraphic transfers is ordinarily higher by $\frac{1}{3}\frac{1}{2}$ d. per rupee than that charged for bills, but when the Calcutta or Bombay Bank rate exceeds 8 per cent, tenders for transfers rank for allotment with tenders for bills only if they are $\frac{1}{3}\frac{1}{2}$ d. higher. Allotment is made to the highest bidders, and when the total amount tendered exceeds the amount offered allotment is made *pro rata*. When the tenders received on a Wednesday have been dealt with, the amount to be offered for tender on the following Wednesday is decided upon, the main considerations being the requirements of the India Office and the strength of the demand. “Intermediate” or “special” bills and transfers can be obtained on other days of the week at a price fixed by the India Office at not less than $\frac{1}{3}\frac{1}{2}$ d. higher than the lowest prices at which allotments have been made on the preceding Wednesday, the exact rate and the maximum amount of such “intermediates” being fixed for the week each Wednesday. The arrangements made each Wednesday are laid before the next meeting of the Finance Committee of Council, usually on the same day, and subsequently before the Council itself, for approval.

Up to the time of the closing of the mints to silver in 1893, this weekly auction of Council drafts was nothing more than a simple and effective means of laying down in London the funds required by the Secretary of State for home charges at as favourable a rate as possible. In times of active trade the Secretary of State sometimes took advantage of a favourable rate of exchange to bring over from India rather more than was needed to meet his immediate requirements, to the mutual advantage of the Indian revenues and of trade. But the system existed simply as a means of remitting to London so much of the Government balances as it was desirable to make available in London.

With the closing of the mints to silver in 1893, the system of sales of Council drafts assumed new importance, and has been gradually extended in more than one direction. It was by a temporary cessation of the sale of Council drafts that the authorities first tried to force the exchange value of the rupee up to 1s. 4d. Then, when the rupee finally reached 1s. 4d. in 1898, under Act, II of 1898, Council drafts were sold against gold set aside at the Bank of England as a part of the Indian Paper Currency Reserve, and paid for in India out of notes issued against such gold. The object of this action was no longer simply to lay down funds in London for the Secretary of State’s home charges, but so to alter the location and disposition of the general resources of the Government of India as to provide a means in a time of great stringency for quickly expanding the currency as an alternative to the shipment of sovereigns to India on private account, when the Government of India had no surplus Treasury balances with which to meet Council drafts.

Finally in 1909 and 1910, when the exchange crisis of 1907-08 was over, Council drafts were sold freely in order to obtain sterling in London in place of the large quantities of rupees which had accumulated in the Gold Standard Reserve in India through the sale by the Indian Government of bills on London during the crisis, these Council drafts being sold not to provide funds for home charges, but to bring back to London the Gold Standard Reserve Fund; and it is by means of sales of Council drafts that the profits on the mintage of rupees, which necessarily first take the form of rupees, are converted into sterling in London, the rupees which represent the profits being issued in India to meet the Council drafts sold in London.

On rare occasions sterling bills on the Secretary of State are drawn and sold by the Government of India for support of exchange. These bills are paid by the India Office in London. During the exchange crisis of 1907-08 the Government of India had occasion to sell such bills which were paid by the India Office. The amounts were £8,035,000 in 1908-09 and £156,000 in 1909-10. Occasion again arose to sell sterling bills after the outbreak of war, the amounts being £8,707,000 in 1914-15 and £4,893,000 in 1915-16.

The tables in this section state the sterling amounts of the annual drawings of the Secretary of State on Calcutta, Bombay, and Madras (the three centres on which Council bills are drawn), and the total sum, with the highest, lowest, and average rate of exchange at which the bills and telegraphic transfers were sold, for each of the three cities. The tables also state the sums borrowed in England annually, and the payments of railway capital into the Home Treasury, less the withdrawals of such capital for each year. The largest proportion of the drawings has generally been on Calcutta. In 1912-13, the percentages were Calcutta 51 and Bombay 33; in 1913-14, 42 and 41, in 1914-15, 37 and 42; in 1915-16, 38 and 39; and in 1916-17, 35 and 45 respectively.

Since 1871-72 the aggregate sterling amount of Council bills and telegraphic transfers, and the sums borrowed in sterling, have been as stated in the margin.			
	Bills drawn on India.	Amount borrowed in England.	
	£	£	
Five years 1871-72 to 1875-76	60,766,339	8,728,002	The increased drawings of the Council bills and telegraphic transfers since 1901-02 were due primarily to the great trade demand for remittance to finance the export trade of India, which developed very largely, and Council drafts were sold freely so as to supply this demand as fully as possible. The surplus proceeds of the sales, in excess of the Secretary of State's requirements on revenue account (i.e., Home charges proper), were applied partly to the purchase of silver for coinage, partly to strengthening the cash balances of the Home Treasury, and partly to defraying capital outlay required for railway construction. The amount of drawings reached the record figure of £33,432,196 in 1906-07. In 1914-15 the amount fell very low to £7,748,111, but in 1916-17 it rose to £32,998,095 and almost reached the record of 1906-07.
" 1876-77 to 1880-81	67,280,306	32,891,974	
" 1881-82 to 1885-86	75,184,356	21,147,968	
" 1886-87 to 1890-91	73,201,245	35,544,718	
" 1891-92 to 1895-96	76,725,897	30,336,000	
" 1896-97 to 1900-01	76,092,300	44,120,004	
" 1901-02 to 1905-06	116,890,851	31,989,946	
" 1906-07 to 1910-11	116,534,572	53,068,293	
" 1911-12 to 1915-16	112,121,711	24,355,103	
In the year 1915-16 . . .	20,354,517	7,000,000	
" 1916-17 . . .	32,998,095	2,000,000	

DRAWINGS OF THE HOME GOVERNMENT.*

No. 44.—TOTAL AMOUNT of COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in INDIA
from 1862-63 to 1916-17

					Amount (in Rs. of bills paid in India)	Equivalent in £ sterling	Average rate of exchange
							s. d.
1862-63	..	..	..	..	5,93,66,040	5,916,885	1 11-920
1863-64	..	..	..	..	9,41,11,245	9,383,164	1 11-929
1864-65	..	..	..	..	7,18,53,742	7,156,832	1 11-905
1865-66	..	..	..	..	6,41,73,989	6,357,151	1 11-774
1866-67 (11 months)	..	..	..	..	5,93,62,533	5,727,647	1 11-157
1867-68	..	..	..	..	3,82,04,778	3,708,445	1 11-296
1868-69	..	..	..	..	4,60,34,000	4,434,268	1 11-118
1869-70	..	..	..	..	5,88,03,300	5,701,081	1 11-268
1870-71	..	..	..	..	9,70,81,700	9,143,618	1 10-604
1871-72	..	..	..	..	9,95,64,000	9,560,925	1 11-047
1872-73	..	..	..	..	15,05,74,000	14,313,863	1 10-815
1873-74	..	..	..	..	14,26,34,000	13,280,806	1 10-347
1874-75	..	..	..	..	11,99,92,000	11,109,975	1 10-221
1875-76	..	..	..	..	14,50,42,000	13,081,084	1 9-645
1876-77	..	..	..	..	14,49,37,183	12,379,977	1 8-499
1877-78	..	..	..	..	10,33,05,939	8,957,556	1 8-81
1878-79	..	..	..	..	17,46,53,700	14,507,741	1 7-936
1879-80	..	..	..	..	17,99,16,912	14,914,094	1 7-895
1880-81	..	..	..	..	18,20,57,000	15,142,215	1 7-961
1881-82	..	..	..	..	22,12,80,350	18,336,997	1 7-888
1882-83	..	..	..	..	18,41,52,593	15,018,030	1 7-572
1883-84	..	..	..	..	22,11,16,669	17,997,240	1 7-53
1884-85	..	..	..	..	16,02,84,912	12,921,332	1 7-347
1885-86	..	..	..	..	14,40,25,770	10,992,746	1 6-318
1886-87	..	..	..	..	16,73,82,750	12,177,688	1 5-467
1887-88	..	..	..	..	20,81,76,667	14,682,540	1 4-932
1888-89	..	..	..	..	22,01,14,532	15,030,970	1 4-389
1889-90	..	..	..	..	22,60,97,653	15,602,997	1 4-562
1890-91	..	..	..	..	19,09,46,300	14,320,700	1 5-999
1891-92	..	..	..	..	23,94,85,663	16,796,541	1 4-833
1892-93	..	..	..	..	26,97,74,959	16,890,283	1 3-026
1893-94	..	..	..	..	16,42,27,993	9,960,176	1 2-556
1894-95	..	..	..	..	28,88,40,624	15,770,533	1 1-100
1895-96	..	..	..	..	33,08,08,756	18,472,216	1 1-401
1896-97	..	..	..	..	25,22,78,574	15,170,546	1 2-433
1897-98	..	..	..	..	14,79,49,009	9,472,744	1 3-366
1898-99	..	..	..	..	28,37,56,671	18,883,879	1 3-972
1899-1900	..	..	..	..	27,93,49,118	18,703,761	1 4-069
1900-01	..	..	..	..	19,25,99,848	12,824,491	1 3-981
1901-02	..	..	..	..	(a) 27,83,43,720	(a) 18,535,842	1 3-982
1902-03	..	..	..	..	(a) 28,08,25,265	(a) 18,724,021	1 4-002
1903-04	..	..	..	..	(a) 35,70,61,845	(a) 23,874,458	1 4-047
1904-05	..	..	..	..	(a) 36,12,21,822	(a) 24,150,029	1 4-045
1905-06	..	..	..	..	(b) 47,69,87,098	(b) 31,886,063	1 4-042
1906-07	..	..	..	..	50,47,42,508	33,819,366	1 4-087
1907-08	..	..	..	..	(c) 23,57,39,190	(c) 15,746,693	1 4-031
1908-09	..	..	..	..	(c) 20,07,08,218	(c) 13,323,313	1 3-931
1909-10	..	..	..	..	(d) 41,73,27,302	(d) 27,886,592	1 4-037
1910-11	..	..	..	..	(d) 39,43,45,533	(d) 26,389,793	1 4-06
1911-12	..	..	..	..	(c) 40,16,66,865	(c) 26,917,514	1 4-083
1912-13	..	..	..	..	38,83,20,062	25,983,549	1 4-059
1913-14	..	..	..	..	(c) 46,59,75,774	(c) 31,200,757	1 4-069
1914-15	..	..	..	..	(c) 10,79,06,333	(c) 7,198,205	1 4-009
1915-16	..	..	..	..	(d) 31,05,45,471	(d) 20,80,257	1 4-082
1916-17	..	..	..	..	(d) 47,07,41,364	(d) 31,671,577	1 4-147

*Compiled from special returns

(a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395=£1,939,093 in 1901-02, Rs. 39,45,000=£263,000 in 1902-03, Rs. 3,30,00,000=£2,200,000 in 1903-04, and Rs. 1,05,05,940=£700,396 in 1904-05

(b) „ Rs. 7,31,45,000=£4,876,333 drawn against the Gold Reserve Fund and Paper Currency Reserve in 1905-06

(c) „ amounts drawn against the Gold Standard Reserve, Rs. 78,94,856=£526,324 in 1907-08, Rs. 2,23,72,303=£1,491,487 in 1908-09, Rs. 2,98,25,000=£1,988,333 in 1911-12, Rs. 3,22,50,000=£2,150,000 in 1913-14 and Rs. 90,00,000=£600,000 in 1914-15

(d) „ amounts drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000=£9,090,000 in 1909-10, Rs. 4,71,75,000=£3,145,000 in 1910-11, Rs. 23,58,49,000=£15,723,000 in 1915-16 and Rs. 34,93,37,000=£23,289,000 in 1916-17

No. 45—BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on INDIA by the SECRETARY of STATE in each month of the year, and the AVERAGE RATE of EXCHANGE during each year, from 1893-94 to 1916-17

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL	Average rate of exchange according to the Finance and Revenue Accounts
	£	£	£	£	£	£	£	£	£	£	£	£	£	d.
1893-94 .	1,864,907	1,397,204	2,460,688	51,750	78,250	6,671	4,792	609,543	20,937	90,657	1,018,712	1,926,123	9,530,234	14.548
1894-95 .	1,367,823	2,218,788	1,365,572	1,242,788	1,557,489	977,582	1,182,171	1,117,346	1,027,524	1,234,160	1,598,181	2,015,678	16,905,102	13.100
1895-96 .	1,457,952	1,704,932	1,400,656	1,691,772	1,668,492	1,310,963	1,402,848	1,447,986	1,493,628	1,515,420	1,715,436	854,407	17,664,492	13.638
1896-97 .	1,850,702	1,691,053	1,958,173	1,630,376	1,183,232	1,099,806	1,470,546	471,824	670,954	1,109,647	1,315,768	1,074,466	15,526,547	14.450
1897-98 .	865,116	802,892	930,494	949,511	641,619	63,255	..	..	793,581	931,889	1,519,916	2,007,804	9,506,077	15.406
1898-99 .	2,054,022	1,959,580	1,370,054	1,281,887	696,337	1,228,514	1,214,667	1,198,451	1,776,571	1,912,316	1,892,381	2,107,597	18,692,377	15.978
1899-1900	1,318,143	1,034,102	1,627,680	1,317,765	1,156,426	1,703,315	2,643,284	1,468,525	1,211,416	2,733,226	1,298,593	1,554,547	19,067,022	16.067
1900-01 .	551,095	685,271	1,026,471	801,530	563,178	616,737	660,137	1,091,049	1,141,511	1,951,904	1,984,992	2,224,402	13,300,277	15.973
1901-02 .	1,432,677	2,054,988	1,003,686	246,979	695,103	952,327	1,881,310	1,815,705	1,621,279	2,866,939	2,360,129	2,107,949	18,539,071*	15.987
1902-03 .	1,197,875	1,037,604	997,571	1,238,250	1,265,897	866,734	1,147,153	1,485,561	1,634,853	2,480,040	2,789,301	2,359,108	18,499,947*	16.002
1903-04 .	1,396,170	1,843,875	1,588,953	1,718,891	1,420,706	1,534,288	1,721,436	1,489,803	1,784,344	3,775,057	3,369,324	2,216,450	23,859,303*	16.049
1904-05 .	1,606,966	1,449,610	1,506,378	1,404,676	1,535,117	1,490,482	1,635,002	2,900,464	2,530,122	2,791,884	2,299,298	3,275,559	24,425,558*	16.045
1905-06 .	1,388,135	933,599	1,220,595	1,632,726	2,604,953	2,399,850	2,639,875	2,789,583	3,370,929	4,895,261	4,363,518	3,327,948	31,566,972†	16.042
1906-07 .	850,746	1,637,014	1,556,801	1,637,518	2,376,897	2,658,831	2,434,642	2,302,903	4,095,806	4,328,595	5,088,333	3,364,110	33,432,196‡	16.084
1907-08 .	2,594,935	1,551,298	1,720,022	1,981,019	1,165,705	858,896	921,678	427,344	571,905	2,286,640	1,054,951	172,669	15,307,061§	16.029
1908-09 .	66,834	62,764	169,310	186,847	262,217	1,431,012	1,258,798	431,160	2,361,187	4,196,550	2,104,894	1,383,553	13,915,426||	15.964
1909-10 .	2,748,192	2,400,575	2,039,575	1,753,652	694,056	608,844	1,421,231	1,980,933	3,218,559	2,335,258	2,555,215	5,660,696	27,416,586¶	16.041
1910-11 .	3,998,335	1,868,797	1,185,109	1,269,825	1,218,367	1,575,481	1,463,462	2,330,260	2,449,294	3,399,186	2,742,360	2,971,827	26,463,303*	16.060
1911-12 .	2,772,242	2,845,777	1,779,154	1,421,637	1,369,370	1,831,704	1,599,233	1,379,964	4,436,058	4,766,761	3,291,963	2,564,687	27,058,550||	16.083
1912-13 .	1,816,454	1,883,186	1,401,649	1,555,414	1,806,109	1,546,175	1,909,890	2,600,920	3,229,734	3,585,227	2,964,281	1,660,467	25,759,706	16.058
1913-14 .	2,569,224	1,948,416	999,100	750,454	938,054	3,055,653	4,094,505	2,764,000	3,846,703	4,653,494	3,294,078	2,282,146	31,200,827||	16.070
1914-15 .	1,750,990	462,187	448,451	441,711	479,831	149,956	287,524	210,165	186,565	205,885	1,210,876	1,913,970	7,748,111‡	16.004
1915-16 .	1,017,650	688,386	108,774	57,876	151,898	1,446,563	1,503,666	1,345,760	2,191,043	3,535,650	4,049,337	4,257,914	20,354,517¶	16.087
1916-17 .	1,205,191	1,978,014	937,187	805,992	1,033,661	1,001,326	2,280,003	7,122,969	5,683,110	4,008,505	3,146,310	3,290,827	32,998,095¶	16.148

* Includes £1,939,098, £263,000, £2,290,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively

† Includes £3,543,009 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve and £3,640,000 on account of Australian Gold. Differs from the Home Accounts by £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March. The figure also excludes 13,480 being allotments of the 28th March taken up in April 1906

‡ Includes £3,820,000 on account of Australian Gold. Differs from the Home Accounts by £525,000 (£325,000—£400,000), £925,000 being Telegraphic Transfers against Australian Gold issued in March but taken in the Home Accounts for April 1907 and £400,000 representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906. The figure also includes £13,480, being allotments of the 28th March 1906 which were taken up in April 1906

§ Includes £526,324 drawn against Gold Standard Reserve. Differs from the Home Accounts for March 1908 by £925,000, representing Telegraphic Transfers issued against Australian Gold in March 1907 but taken in the Home Account for April 1907

|| Includes amount drawn against Gold Standard Reserve, viz., £1,491,487 in 1908-09, £1,938,333 in 1911-12, £2,150,000 in 1913-14, and £300,000 in 1914-15

¶ Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, viz., £9,090,000 in 1909-10, £15,723,285 in 1915-16 and £23,290,233 in 1916-17

** Includes £3,145,000 drawn against Gold Standard Reserve and Paper Currency Reserve. Differs from the Home Accounts for March 1911 by £320,000 issued against Gold transit

COUNCIL BILLS

No. 46.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on CALCUTTA, BOMBAY, and MADRAS, with the drawing rates; the PAYMENT of RAILWAY CAPITAL into the HOME TREASURY, less WITHDRAWALS in ENGLAND; and the SUMS BORROWED in ENGLAND; in each year from 1893-94 to 1916-17

	EXCHANGE PER RUPEE (IN PENCE)*													TOTAL AMOUNT	Payment of Railway Capital into the Home Treasury, less withdrawals in England†	Borrowed in England
	Calcutta	Bombay	Madras	CALCUTTA			BOMBAY			MADRAS			India average			
				Average	High-est	Low-est	Average	High-est	Low-est	Average	High-est	Low-est				
	£	£	£											£	£	£
1893-94	4,218,059	4,347,740	964,435	14½	16	13½	14½	16½	13½	14½	16	13½	14½	9,530,234	—658,936	13,436,000
1894-95	9,618,006	5,347,234	1,939,862	13	13½	12	13	13½	12½	13	13½	12½	13	16,905,102	—526,686	9,000,000
1895-96	9,354,322	6,154,658	2,155,512	13½	14½	13	13½	14½	13½	13½	14½	13	13½	17,664,492	—62,337	2,000,000
1896-97	9,061,743	4,607,223	1,857,581	14½	15½	13½	14½	15½	13½	14½	15½	13½	14½	15,526,547	1,256,400	3,900,000
1897-98	4,589,230	3,292,033	1,624,814	15½	16½	14½	15½	16½	14½	15½	16½	14½	15½	9,506,077	—348,550	9,500,000
1898-99	8,062,116	3,366,517	2,263,744	15½	16½	15½	16	16½	15½	15½	16½	15½	15½	18,692,377	—577,015	9,797,654
1899-1900	11,001,873	5,005,464	3,059,685	16	16½	15½	16	16½	15½	16	16½	15½	16	19,067,022	—1,014,163	6,500,000
1900-01	7,731,361	2,764,513	2,804,403	16	16½	15½	15½	16½	15½	16	16	16	15½	13,300,277	49,171	14,422,350
1901-02	9,620,623	6,310,920	2,607,528	15½	16	15½	15½	16½	15½	16	16½	15½	15½	18,539,071	741,962	6,009,500
1902-03	10,415,090	5,216,589	2,868,268	15½	16	15½	16	16½	15½	16	16½	15½	16	18,499,947	—91,264	5,000,000
1903-04	11,150,944	10,046,590	2,661,769	16	16½	15½	16½	16½	15½	16	16½	15½	16	23,859,303	—1,356,216	3,500,000
1904-05	12,495,784	9,476,987	2,452,787	16	16	15½	16	16½	15½	16	16½	16	16	24,425,558	370,190	3,000,000
1905-06	18,064,699	9,922,253	3,580,021	16	16½	15½	16	16½	15½	16	16½	16	16	31,566,972	—1,217,250	14,480,446
1906-07	19,067,726	10,205,292	4,159,078	16	16½	15½	16	16½	15½	16	16½	16	16	33,432,196	—1,568,256	2,000,000
1907-08	7,764,215	5,187,284	2,355,562	16	16½	15½	16	16½	15½	16	16½	16	16	15,307,061	—1,692,327	10,777,747
1908-09	5,890,507	5,287,062	2,737,857	15½	16	15½	15½	16	15½	15½	16	15½	15½	13,915,426	1,290,048	11,342,063
1909-10	10,654,394	12,784,682	4,577,510	16½	16½	15½	16	16½	15½	16	16½	16	16	27,416,586	—1,422,402	15,060,573
1910-11	11,844,805	10,418,565	4,201,933	16	16½	15½	16	16½	15½	16	16½	16	16	26,463,303	—1,120,034	13,378,320
1911-12	13,005,264	10,244,816	3,808,470	16	16½	15½	16	16½	15½	16	16½	16	16	27,053,550	—713,946	7,355,103
1912-13	13,225,244	8,603,000	3,931,462	16	16½	15½	16	16½	15½	16	16½	16	16	25,759,706	—488,506	3,000,000
1913-14	13,242,070	12,959,691	4,998,466	16	16½	15½	16	16½	15½	16	16½	16	16	31,200,327	2,759,671	
1914-15	2,892,758	3,242,482	1,612,371	16	16½	15½	16	16½	15½	16	16½	16	16	7,748,111	23,638	7,000,000
1915-16	7,849,886	7,932,033	4,572,598	16	16½	15½	16	16½	15½	16	16½	16	16	20,354,517	—1,027,270	7,000,000
1916-17	11,711,014	14,839,252	6,447,829	16	16½	16½	16½	16½	16½	16	16½	16	16	32,993,095	—410,329	2,000,000

* Fractions below ½ have been omitted.

† Exclusive of Transfer Fees and Miscellaneous Refunds.

‡ Includes £1,870,000 on account of the sale-proceeds of India four per cent stock, and £2,000,000 advanced from H. M.'s Treasury under the "Indian Advance Act, 1879".

Note.—The figures in this table include drawings against Gold Standard and Paper Currency Reserves, the amounts of which are stated at the foot of table No. 45.



No. 47.—Highest and Lowest Rates of Exchange on Bills drawn by the
Secretary of State for India in each month from 1907-08
to 1916-17

COUNCIL BILLS

No. 47.—HIGHEST and LOWEST RATES of EXCHANGE (in pence)* on BILLS DRAWN by the

					1907-08		1908-09		1909-10		1910-11		1911-12	
					Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest
CALCUTTA														
April	..	..	..	..	$16\frac{3}{8}$	16	$15\frac{2}{3}$	$15\frac{2}{3}$	16	$15\frac{2}{3}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
May	..	..	..	..	$16\frac{1}{8}$	16	$15\frac{2}{3}$	$15\frac{2}{3}$	16	$15\frac{1}{6}$	16	$15\frac{2}{3}$	$16\frac{1}{8}$	16
June	..	..	..	..	$16\frac{5}{8}$	16	$15\frac{2}{3}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	$15\frac{2}{3}$	16	$16\frac{1}{8}$
July	..	..	..	..	16	16	$15\frac{1}{6}$	$15\frac{2}{3}$	16	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16
August	..	..	..	..	16	$15\frac{3}{4}$	$15\frac{1}{6}$	$15\frac{2}{3}$	$15\frac{1}{6}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16
September	..	..	..	..	16	$15\frac{3}{4}$	16	$15\frac{2}{3}$	$15\frac{3}{4}$	$15\frac{2}{3}$	16	16	$16\frac{1}{8}$	16
October	..	..	..	..	16	$15\frac{3}{4}$	$15\frac{1}{6}$	$15\frac{2}{3}$	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
November	..	..	..	..	16	$15\frac{2}{3}$	$15\frac{1}{6}$	$15\frac{2}{3}$	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	16	16
December	..	..	..	..	$15\frac{3}{4}$	$15\frac{2}{3}$	$15\frac{3}{4}$	$15\frac{2}{3}$	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
January	..	..	..	..	$15\frac{3}{4}$	$15\frac{2}{3}$	$15\frac{3}{4}$	$15\frac{2}{3}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16
February	..	..	..	..	$15\frac{1}{6}$	$15\frac{2}{3}$	$15\frac{3}{4}$	$15\frac{2}{3}$	16	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16
March	..	..	..	..	$15\frac{2}{3}$	$15\frac{2}{3}$	$15\frac{1}{6}$	$15\frac{2}{3}$	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16
BOMBAY														
April	..	..	..	..	$16\frac{3}{8}$	16	$15\frac{2}{3}$	$15\frac{2}{3}$	16	$15\frac{2}{3}$	16	16	$16\frac{1}{8}$	16
May	..	..	..	..	$16\frac{5}{8}$	16	$15\frac{2}{3}$	$15\frac{2}{3}$	16	$15\frac{1}{6}$	16	$15\frac{2}{3}$	16	16
June	..	..	..	..	$16\frac{5}{8}$	16	$15\frac{2}{3}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	$15\frac{2}{3}$	16	$15\frac{1}{8}$
July	..	..	..	..	16	16	$15\frac{2}{3}$	$15\frac{2}{3}$	$15\frac{3}{4}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16
August	..	..	..	..	16	$15\frac{3}{4}$	$15\frac{2}{3}$	$15\frac{2}{3}$	$15\frac{1}{6}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16
September	..	..	..	..	16	$15\frac{3}{4}$	$15\frac{3}{4}$	$15\frac{2}{3}$	16	$15\frac{3}{4}$	16	16	16	16
October	..	..	..	..	16	$15\frac{3}{4}$	$15\frac{1}{6}$	$15\frac{2}{3}$	$16\frac{1}{8}$	16	16	16	16	16
November	..	..	..	..	16	$15\frac{2}{3}$	$15\frac{2}{3}$	$15\frac{2}{3}$	$16\frac{5}{8}$	$16\frac{1}{8}$	16	16	16	16
December	..	..	..	..	$15\frac{3}{4}$	$15\frac{2}{3}$	16	$15\frac{2}{3}$	$16\frac{5}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16
January	..	..	..	..	$15\frac{3}{4}$	$15\frac{2}{3}$	16	$15\frac{2}{3}$	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16
February	..	..	..	..	$15\frac{3}{4}$	$15\frac{2}{3}$	$15\frac{1}{6}$	$15\frac{2}{3}$	$16\frac{5}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16
March	..	..	..	..	$15\frac{2}{3}$	$15\frac{2}{3}$	$15\frac{1}{6}$	$15\frac{2}{3}$	$16\frac{5}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
MADRAS														
April	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$15\frac{7}{8}$	$15\frac{7}{8}$	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	16	16
May	..	..	..	..	$16\frac{1}{8}$	16	$15\frac{7}{8}$	$15\frac{7}{8}$	16	16	16	$15\frac{7}{8}$	16	16
June	..	..	..	..	$16\frac{1}{8}$	16	$15\frac{7}{8}$	$15\frac{7}{8}$	16	16	16	$15\frac{7}{8}$	16	$15\frac{1}{8}$
July	..	..	..	..	$16\frac{1}{8}$	16	16	$15\frac{7}{8}$	16	$15\frac{7}{8}$	16	16	16	16
August	..	..	..	..	16	16	$15\frac{7}{8}$	$15\frac{7}{8}$	16	$15\frac{7}{8}$	16	16	16	16
September	..	..	..	..	16	16	16	$15\frac{7}{8}$	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
October	..	..	..	..	16	16	16	$15\frac{7}{8}$	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
November	..	..	..	..	16	16	$15\frac{7}{8}$	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16
December	..	..	..	..	16	$15\frac{7}{8}$	16	$15\frac{7}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	16	16
January	..	..	..	..	16	$15\frac{7}{8}$	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{5}{8}$	16
February	..	..	..	..	16	$15\frac{7}{8}$	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
March	..	..	..	..	$15\frac{7}{8}$	$15\frac{7}{8}$	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16

* Fractions below $\frac{1}{8}$ have been omitted

SECRETARY of STATE for INDIA in each month from 1907-08 to 1916-17

1912-13		1913-14		1914-15		1915-16		1916-17		
Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	
										CALCUTTA
16	16	16	16	16	16	16	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	April
16	16	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	May
16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	June
16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	July
16	16	16	$15\frac{1}{2}$	16	16	16	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	August
16	16	$16\frac{5}{8}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{3}{4}$	September
16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	October
16	16	16	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	November
$16\frac{5}{8}$	16	16	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	16	16	$16\frac{3}{4}$	December
$16\frac{1}{2}$	16	$16\frac{1}{2}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	January
16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	February
16	$15\frac{1}{2}$	16	16	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	March
										BOMBAY
16	16	16	16	16	16	16	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	April
16	16	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{1}{2}$	May
16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{1}{2}$	June
16	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{1}{2}$	July
16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	August
16	16	$16\frac{5}{8}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{3}{4}$	September
16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	October
16	16	$16\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	November
$16\frac{5}{8}$	16	$16\frac{1}{2}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	December
$16\frac{1}{2}$	16	$16\frac{1}{2}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{5}{8}$	January
16	16	$16\frac{5}{8}$	16	16	16	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	February
16	$15\frac{1}{2}$	16	16	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	March
										MADRAS
16	16	16	16	16	16	16	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	April
16	16	16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{1}{2}$	May
16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{1}{2}$	June
16	16	16	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{1}{2}$	$16\frac{1}{2}$	July
16	16	16	$15\frac{1}{2}$	..	..	$15\frac{1}{2}$	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{1}{2}$	August
16	16	$16\frac{5}{8}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	$15\frac{1}{2}$	$16\frac{5}{8}$	$16\frac{3}{4}$	September
16	16	$16\frac{1}{2}$	16	$15\frac{1}{2}$	$16\frac{5}{8}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	October
16	16	16	16	16	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{3}{4}$	November
16	16	16	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{3}{4}$	December
16	16	$16\frac{1}{2}$	16	$15\frac{1}{2}$	$15\frac{1}{2}$	16	16	$16\frac{5}{8}$	$16\frac{5}{8}$	January
16	16	$16\frac{5}{8}$	16	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	February
16	$15\frac{1}{2}$	16	16	16	$15\frac{1}{2}$	16	16	$16\frac{1}{2}$	$16\frac{5}{8}$	March

* Fractions below $\frac{1}{2}$ have been omitted

COUNCIL BILLS

No. 48.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN and the AVERAGE RATE of EXCHANGE, in each month from 1907-08 to 1916-17

	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
	£	£	£	£	£	£	£	£	£	£
CALCUTTA										
April . . .	1,112,637	39,029	969,563	1,473,958	914,027	538,486	534,672	559,666	272,738	205,443
May . . .	447,287	20,604	572,298	613,483	836,285	842,284	373,213	142,321	202,778	468,031
June . . .	681,342	8,152	496,443	454,335	634,068	720,322	350,208	67,358	17,956	283,391
July . . .	948,281	149,341	788,349	735,669	688,507	910,808	498,816	123,252	16,625	318,954
August . . .	664,418	143,192	393,369	646,883	694,210	1,180,732	632,420	46,693	99,870	566,696
September . . .	562,298	820,609	272,064	1,123,322	1,328,783	1,123,780	2,184,874	43,607	897,768	674,355
October . . .	637,553	720,517	679,174	713,009	1,020,206	1,209,113	2,122,312	103,439	885,905	1,274,252
November . . .	302,981	84,644	731,079	1,218,026	669,197	1,681,121	1,247,354	57,588	365,672	2,566,333
December . . .	264,287	953,147	1,150,220	731,074	711,903	1,111,445	1,390,650	49,420	268,231	1,648,712
January . . .	1,480,613	1,859,873	1,189,090	1,451,344	2,779,639	1,962,442	1,945,449	110,010	1,202,647	1,554,423
February . . .	602,197	741,473	1,480,257	1,641,744	1,480,837	1,555,371	1,204,454	689,504	1,907,952	1,218,256
March . . .	60,311	349,927	1,932,498	1,041,958	1,247,602	389,340	758,248	899,901	1,711,744	932,166
BOMBAY										
April . . .	1,229,308	8,757	1,028,077	1,813,328	1,428,040	863,250	1,465,701	806,912	581,941	563,388
May . . .	672,936	8,644	1,255,691	849,045	1,401,241	739,105	1,114,733	172,438	217,580	597,336
June . . .	761,242	40,724	1,095,114	304,887	780,834	450,529	558,320	229,426	49,902	377,455
July . . .	751,554	20,546	727,669	272,367	491,117	430,864	84,161	93,375	16,667	121,287
August . . .	341,236	1,657	134,156	222,774	490,763	230,286	138,631	433,138	33,268	100,058
September . . .	192,724	285,002	254,106	191,751	227,625	259,433	419,764	83,699	214,791	115,321
October . . .	212,509	381,164	582,314	529,244	279,187	493,311	1,674,899	152,939	341,911	1,024,085
November . . .	118,369	276,371	1,034,944	883,826	519,697	598,679	1,323,241	84,910	532,247	3,606,431
December . . .	187,603	917,688	1,590,484	1,294,299	499,899	1,089,990	1,854,802	134,817	1,551,996	3,319,730
January . . .	492,389	1,829,204	820,776	1,565,697	1,703,775	1,183,047	1,957,391	94,875	1,714,852	1,847,152
February . . .	197,568	789,494	730,817	799,868	1,481,131	944,741	1,361,488	387,464	1,397,390	1,470,181
March . . .	29,846	727,811	2,930,534	1,689,479	941,507	719,765	1,006,560	568,489	1,279,488	1,696,827
MADRAS										
April . . .	252,990	18,848	750,562	711,049	430,175	414,918	568,851	384,412	162,972	436,360
May . . .	431,065	33,516	572,586	406,269	608,252	301,797	460,470	147,428	268,029	912,646
June . . .	277,438	120,934	448,018	425,887	364,252	230,798	90,572	151,667	40,918	276,340
July . . .	281,183	16,960	237,634	261,789	242,013	213,742	167,477	225,084	24,582	365,749
August . . .	160,061	117,368	166,531	348,710	184,397	195,091	167,003	..	18,760	366,909
September . . .	103,874	325,401	82,474	260,408	275,296	162,962	451,015	22,650	334,004	211,640
October . . .	71,616	157,117	159,743	221,209	299,840	207,466	297,294	31,146	275,850	481,666
November . . .	5,994	70,145	214,910	228,408	191,070	321,120	193,405	67,667	447,841	950,204
December . . .	120,015	490,352	477,855	423,921	224,256	428,299	601,251	2,328	370,816	719,670
January . . .	313,638	507,473	325,392	373,145	283,347	439,738	755,654	1,000	618,151	606,930
February . . .	255,186	573,927	344,141	300,748	329,995	464,169	728,136	133,908	743,994	457,873
March . . .	82,512	305,815	797,664	240,390	375,578	551,362	517,338	445,580	1,266,681	661,833

AVERAGE RATE OF EXCHANGE (IN PENCE)

CALCUTTA										
April . . .	16	15 ³ / ₈	15 ¹ / ₂	16	16	16	16	16	16	16
May . . .	16	15 ³ / ₈	16	15 ³ / ₈	16	16	16	16	16	16 ¹ / ₂
June . . .	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16	16	15 ³ / ₈	16	16	16 ¹ / ₂
July . . .	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16	16	15 ³ / ₈	16	16	16
August . . .	16	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	16	16
September . . .	16	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	16	16 ¹ / ₂
October . . .	16	15 ³ / ₈	16	16	16	16	16	16	16	16 ¹ / ₂
November . . .	15 ¹ / ₂	15 ³ / ₈	16	16	16	16	16	16	16	16 ¹ / ₂
December . . .	15 ¹ / ₂	15 ³ / ₈	16 ¹ / ₂	16	16	16	16	16	16	16 ¹ / ₂
January . . .	15 ¹ / ₂	15 ³ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂
February . . .	15 ¹ / ₂	15 ³ / ₈	16	16	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂
March . . .	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	16	16 ¹ / ₂	16 ¹ / ₂
BOMBAY										
April . . .	16 ¹ / ₂	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	15 ³ / ₈	16
May . . .	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16	16	16	15 ³ / ₈	15 ³ / ₈	16
June . . .	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16	16	16	15 ³ / ₈	15 ³ / ₈	16
July . . .	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16
August . . .	16	15 ³ / ₈	15 ³ / ₈	16	16	16	15 ³ / ₈	15 ³ / ₈	15 ³ / ₈	16
September . . .	16	15 ³ / ₈	15 ³ / ₈	16	16	16	16	15 ³ / ₈	16	16
October . . .	16	15 ³ / ₈	16	16	16	16	16	15 ³ / ₈	16	16 ¹ / ₂
November . . .	15 ¹ / ₂	15 ³ / ₈	16	16	16	16	16	15 ³ / ₈	16	16 ¹ / ₂
December . . .	15 ¹ / ₂	15 ³ / ₈	16	16	16	16	16	15 ³ / ₈	16	16 ¹ / ₂
January . . .	15 ¹ / ₂	15 ³ / ₈	16	16	16 ¹ / ₂	16	16	15 ³ / ₈	16	16 ¹ / ₂
February . . .	15 ¹ / ₂	15 ³ / ₈	16	16	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂
March . . .	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	15 ³ / ₈	16 ¹ / ₂	16 ¹ / ₂
MADRAS										
April . . .	16 ¹ / ₂	15 ³ / ₈	16	16	16	16	16	16	16	16
May . . .	16	15 ³ / ₈	16	16	16	16	16	16	16	16
June . . .	16 ¹ / ₂	15 ³ / ₈	16	16	16	16	16	16	16	16
July . . .	16	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	16	16
August . . .	16	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	16	16
September . . .	16	16	16	16	16	16	16	16	16	16
October . . .	16	15 ³ / ₈	16	16	16	16	16	16	16	16
November . . .	16	15 ³ / ₈	16	16	16	16	16	16	16	16
December . . .	15 ³ / ₈	15 ³ / ₈	16 ¹ / ₂	16	16	16	16	16	16	16
January . . .	15 ³ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	16 ¹ / ₂	16	16	16	16	16
February . . .	15 ³ / ₈	15 ³ / ₈	16	16	16	16	16	16	16	16
March . . .	15 ³ / ₈	15 ³ / ₈	16 ¹ / ₂	16	16 ¹ / ₂	16	16	16	16	16

**No. 49.—COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in CALCUTTA, BOMBAY, MADRAS
from 1862-63 to 1916-17**

	AMOUNT in (Rs.) of BILLS PAID in INDIA				EQUIVALENT in £ STERLING				AVERAGE RATE of EXCHANGE			
	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1862-63 .	3,78,88,540	1,87,87,000	27,40,500	5,93,66,040	3,762,377	1,880,746	273,762	5,916,885	1 11-832	2 0-09	1 11-975	1 11-920
1863-64 .	5,07,57,010	3,95,16,223	38,38,012	9,41,11,245	5,022,918	3,978,783	381,483	9,383,164	1 11-75	2 01-64	1 11-854	1 11-829
1864-65 .	4,28,11,294	2,56,32,552	34,09,896	7,18,53,742	4,251,294	2,566,146	339,392	7,156,832	1 11-832	2 00-27	1 11-887	1 11-903
1865-66 .	4,16,49,989	1,83,20,000	42,04,000	6,41,73,989	4,110,347	1,831,022	417,782	6,357,151	1 11-635	1 11-987	1 11-736	1 11-774
1866-67 .	3,80,83,876	1,87,82,705	24,95,952	5,93,62,533	3,656,378	1,826,643	244,626	5,727,647	1 11-042	1 11-340	1 11-522	1 11-157
1867-68 .	2,67,98,178	91,06,400	23,00,200	3,82,04,778	2,596,751	887,647	224,047	3,708,445	1 11-256	1 11-304	1 11-376	1 11-296
1868-69 .	4,13,02,000	3,64,000	43,68,000	4,60,34,000	3,976,552	34,862	422,854	4,434,268	1 11-107	1 10-986	1 11-234	1 11-118
1869-70 .	5,23,44,500	..	64,58,800	5,88,03,300	5,075,552	..	625,629	5,701,081	1 11-271	..	1 11-244	1 11-268
1870-71 .	8,17,41,321	1,33,39,000	20,01,379	9,70,81,700	7,704,393	1,246,362	192,863	9,143,618	1 10-62	1 10-425	1 11-127	1 10-604
1871-72 .	7,79,68,000	1,99,47,000	16,49,000	9,95,64,000	7,484,738	1,916,824	159,363	9,560,925	1 11-03	1 11-063	1 11-194	1 11-047
1872-73 .	10,81,62,000	3,90,80,000	33,32,000	15,05,74,000	10,277,288	3,719,670	316,905	14,313,863	1 10-71	1 10-843	1 10-826	1 10-81
1873-74 .	11,51,42,609	2,68,62,391	6,29,000	14,26,34,000	10,717,323	2,504,185	59,298	13,280,806	1 10-33	1 10-25	1 10-5	1 10-347
1874-75 .	8,21,48,000	3,59,19,000	19,25,000	11,99,92,000	7,604,624	3,327,996	177,355	11,109,975	1 10-21	1 10-12	1 10-25	1 10-221
1875-76 .	9,04,59,000	5,15,56,000	30,27,000	14,50,42,000	8,148,722	4,658,520	273,342	13,081,084	1 9-61	1 9-68	1 9-71	1 9-645
1876-77 .	8,71,91,683	5,29,12,944	48,32,556	14,49,37,183	7,472,657	4,494,314	412,506	12,379,977	1 8-56	1 8-38	1 8-43	1 8-499
1877-78 .	7,40,26,594	2,81,51,500	11,27,845	10,33,05,939	6,420,772	2,439,272	97,412	8,957,556	1 8-81	1 8-79	1 8-72	1 8-81
1878-79 .	13,80,38,833	3,53,11,000	13,03,862	17,46,53,700	11,460,448	2,937,584	109,709	14,507,741	1 7-92	1 7-96	1 8-19	1 7-936
1879-80 .	13,93,24,785	3,88,53,116	17,39,011	17,99,16,912	11,555,478	3,215,111	143,505	14,914,094	1 7-90	1 7-86	1 7-8	1 7-896
1880-81 .	14,31,31,000	3,53,39,000	35,37,000	18,20,57,000	11,921,250	2,928,915	292,050	15,142,215	1 7-98	1 7-86	1 7-81	1 7-961
1881-82 .	14,80,75,813	7,13,54,537	18,50,000	22,12,80,350	12,271,235	5,911,859	153,903	18,336,997	1 7-88	1 7-88	1 7-96	1 7-883
1882-83 .	10,72,84,360	7,28,09,064	40,59,169	18,41,52,593	8,756,708	5,930,070	331,252	15,018,030	1 7-54	1 7-54	1 7-59	1 7-572
1883-84 .	12,35,77,669	8,51,47,000	1,23,92,000	22,11,16,669	10,057,519	6,929,054	1,010,667	17,997,240	1 7-53	1 7-53	1 7-57	1 7-53
1884-85 .	7,39,70,244	7,40,71,400	1,22,43,268	16,02,84,912	5,925,075	5,977,048	991,777	12,921,332	1 7-31	1 7-36	1 7-44	1 7-347
1885-86 .	8,18,24,554	5,29,93,557	1,01,07,659	14,40,25,770	6,223,260	3,999,169	770,311	10,992,746	1 6-25	1 6-42	1 6-29	1 6-313
1886-87 .	9,08,29,800	7,11,42,950	54,10,000	16,73,82,750	6,593,973	5,180,181	398,534	12,177,688	1 5-43	1 5-47	1 5-68	1 5-467
1887-88 .	9,77,35,327	9,44,14,771	1,69,28,569	20,81,78,667	6,894,660	6,657,655	1,130,225	14,682,540	1 4-93	1 4-923	1 4-925	1 4-932
1888-89 .	9,89,57,706	10,16,49,500	1,95,07,326	22,01,14,532	6,757,011	6,940,337	1,333,122	15,030,970	1 4-38	1 4-387	1 4-4	1 4-389
1889-90 .	12,74,33,390	6,75,18,239	3,10,96,024	22,60,97,653	8,799,201	4,687,061	2,136,730	15,602,997	1 4-56	1 4-59	1 4-49	1 4-562
1890-91 .	8,87,03,000	8,16,91,300	2,05,52,000	19,09,46,300	6,621,194	6,145,974	1,554,432	14,320,700	1 5-914	1 6-053	1 6-152	1 5-999
1891-92 .	13,78,25,572	7,54,98,800	2,61,61,291	23,94,85,663	9,643,711	5,313,466	1,839,364	16,796,541	1 4-793	1 4-890	1 4-874	1 4-838
1892-93 .	15,27,50,580	8,06,76,874	3,63,47,505	26,97,74,959	9,532,201	5,091,459	2,266,624	16,890,283	1 2-976	1 3-146	1 2-966	1 3-026
1893-94 .	7,29,05,492	7,40,35,170	1,72,87,331	16,42,27,993	4,436,865	4,480,975	1,042,336	9,960,176	1 2-606	1 2-526	1 2-47	1 2-556
1894-95 .	16,78,77,696	8,78,55,581	3,33,07,437	28,88,40,624	9,168,820	4,784,296	1,817,417	15,770,533	1 1-107	1 1-099	1 1-095	1 1-100
1895-96 .	17,25,35,428	11,84,08,355	3,98,64,972	33,08,08,755	9,809,790	6,669,235	2,262,491	18,742,216	1 1-64	1 1-519	1 1-02	1 1-401
1896-97 .	14,55,09,655	7,66,76,704	3,00,92,215	25,22,78,574	8,762,284	4,604,818	1,803,444	15,170,546	1 2-45	1 2-413	1 2-38	1 2-423
1897-98 .	7,54,76,531	4,69,81,321	2,54,91,157	14,79,49,009	4,827,066	3,026,991	1,618,687	9,472,744	1 3-349	1 3-433	1 3-24	1 3-366
1898-99 .	12,06,33,349	12,87,11,416	3,43,61,906	28,37,56,671	8,033,813	3,564,391	2,285,175	18,883,879	1 3-976	1 3-97	1 3-96	1 3-972
1899-1900	15,99,87,505	7,54,87,475	4,38,74,138	27,93,49,118	10,711,717	5,056,308	2,935,736	18,703,761	1 4-068	1 4-075	1 4-059	1 4-069
1900-01 .	11,07,11,058	4,10,20,858	4,08,67,932	19,25,99,848	7,371,163	2,734,184	2,710,144	12,824,491	1 3-979	1 3-997	1 3-968	1 3-931
1901-02 .	14,94,85,073(a)	8,63,67,500	4,24,91,147	27,83,43,720	9,951,507(a)	5,756,145	2,828,190	18,535,342	1 3-977	1 3-995	1 3-974	1 3-952
1902-03 .	15,41,22,571(a)	8,54,58,700	4,12,43,994	28,08,25,265	10,272,404(a)	5,704,338	2,746,784	18,724,021	1 3-996	1 4-021	1 3-984	1 4-002
1903-04 .	16,91,41,303(a)	14,78,65,648	4,00,54,394	35,70,61,345	11,308,793(a)	9,890,451	2,675,214	23,874,458	1 4-028	1 4-053	1 4-029	1 4-047
1904-05 .	18,38,36,958(a)	14,17,02,699	3,56,82,165	36,12,21,822	12,286,287(a)	9,479,548	2,384,194	24,150,029	1 4-039	1 4-055	1 4-036	1 4-045
1905-06 .	27,00,80,278(b)	15,25,23,239	5,43,83,581	47,69,87,098	18,054,161(b)	10,199,041	3,632,861	31,886,063	1 4-043	1 4-048	1 4-032	1 4-042
1906-07 .	29,19,00,672	14,98,19,268	6,30,22,568	50,47,42,508	19,559,005	10,014,787	4,215,574	33,819,366	1 4-081	1 4-091	1 4-053	1 4-087
1907-08 .	11,34,24,911(c)	8,08,69,011	3,64,45,268	23,57,39,190	7,902,713(c)	5,410,883	2,433,097	15,746,693	1 4-015	1 4-058	1 4-022	1 4-031
1908-09 .	8,57,99,834(c)	7,48,30,019	4,00,28,365	20,07,08,218	5,696,383(c)	4,970,486	2,656,444	13,323,313	1 3-934	1 3-931	1 3-927	1 3-931
1909-10 .	16,13,27,782(d)	18,61,17,063	6,98,82,457	41,73,27,302	10,782,171(d)	12,439,410	4,665,011	27,886,592	1 4-04	1 4-04	1 4-02	1 4-037
1910-11 .	17,61,76,923(d)	15,55,60,059	6,25,99,551	39,43,45,533	11,788,584(d)	10,417,163	4,184,046	26,389,793	1 4-058	1 4-07	1 4-039	1 4-06
1911-12 .	19,21,70,357(c)	15,29,51,971	5,65,44,537	40,16,66,865	12,378,975(c)	10,251,975	3,786,564	26,917,514	1 4-083	1 4-08	1 4-071	1 4-083
1912-13 .	20,07,00,825	12,82,34,058	5,93,85,179	38,83,20,062	13,426,885	8,582,799	3,973,865	25,983,549	1 4-056	1 4-06	1 4-060	1 4-059
1913-14 .	19,76,75,095(e)	19,34,82,769	7,48,17,910	46,59,75,774	13,235,310(e)	12,956,584	5,003,863	31,200,757	1 4-069	1 4-07	1 4-067	1 4-069
1914-15 .	4,11,97,558(c)	4,60,06,971	2,07,91,804	10,79,06,333	2,748,239(c)	3,068,498	1,381,468	7,198,205	1 4-01	1 4-007	1 4-015	1 4-009
1915-16 .	11,79,32,000(d)	12,18,22,063	7,07,91,408	31,05,45,471	7,993,329(d)	8,164,131	4,742,797	20,810,257	1 4-033	1 4-034	1 4-079	1 4-032
1916-17 .	16,93,43,732(d)	20,92,08,000	9,21,89,632	47,07,41,364	11,390,064(d)	14,082,873	6,198,640	31,671,577	1 4-142	1 4-15	1 4-137	1 4-147

(a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395 = £1,939,093 in 1901-02, Rs. 39,45,000 = £263,000 in 1902-03, Rs. 3,30,00,000 = £2,200,000 in 1903-04 and Rs. 1,05,05,940 = £700,396 in 1904-05

(b) Includes amount drawn against the Gold Reserve Fund and Paper Currency Reserve, Rs. 7,31,45,000 = £4,876,333 in 1905-06

(c) Includes amount drawn against Gold Standard Reserve, Rs. 78,94,856 = £526,324 in 1907-08, Rs. 2,23,72,303 = £1,491,437 in 1908-09, Rs. 2,98,25,000 = £1,988,333 in 1911-12, Rs. 3,22,50,000 = £2,150,000 in 1913-14 and Rs. 90,00,000 = £600,000 in 1914-15

(d) Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000 = £9,090,000 in 1909-10, Rs. 4,71,75,000 = £3,145,000 in 1910-11, Rs. 23,53,49,000 = £15,723,000 in 1915-16 and Rs. 34,93,37,000 = £23,239,000 in 1916-17

WAYS AND MEANS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 80 TO 84]

In the early years of the period for which figures are given in table No. 50, the disbursements in London of the East India Company were met not only by the sale of bills but, to a considerable extent, by the realisation of commercial assets and by repayments of advances made on goods in India and China. These "ways and means" gradually declined and became extinct about 1850. Thereafter the Government was financed in England mainly by means of Council bills, supplemented by borrowing, by deposits made by railway companies against expenditure in India, and by occasional resort to remittances in gold or silver from India. There was no remittance of silver between 1871-72 and 1914-15. In 1915-16 silver was again remitted to the amount of £100,000 and in 1916-17 to the amount of about £67,000. No gold was remitted between 1880-81 and 1899-1900; in 1900-01 a remittance of gold was made to the amount of nearly £4,000,000. The subsequent remittances of gold have been as follows; about a million in 1901-02, nearly half a million in 1902-03, about £4 millions in each of the years 1903-04 and 1904-05, nearly 1½ millions in 1905-06, a quarter of a million each in 1906-07 and 1908-09, a third of a million in 1912-13, about half a million each in 1913-14 and 1914-15, and £2 millions in 1915-16. There was no remittance of gold in 1916-17. Since the outbreak of war large amounts have been received in England in repayment of advances made by the War Office in respect of expenditure incurred in India in connexion with expeditionary forces and other war services. The amounts so received were £9 millions in 1914-15, £16 millions in 1915-16, and £39 millions in 1916-17.

In the ten years from 1907-08 to 1916-17 the disbursements amounted to over £520 millions, and, on the other side, Council bills represented £229 millions and borrowings £77 millions, both items totalling £306 millions.

No. 50.—Disbursements in England and the Ways and Means by
which they were met from 1834-35 to 1916-17

WAYS AND MEANS OF THE HOME GOVERNMENT*

No. 50.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1916-17,

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts) †	WAYS AND MEANS BY WHICH THE					
		Realisation of commer- cial assets	AMOUNTS RECEIVED IN ENGLAND				
			In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1834-35 to 1838-39 (total)	26,402,929	9,619,268	6,645,403	374,310	8,873,066	20,000	...
1839-40 " 1843-44 "	17,886,301	119,938	4,030,377	2,664,318	9,202,427	30,000	...
1844-45 " 1848-49 "	20,014,588	1,967	3,073,088	757,737	12,110,701	...	...
1849-50	4,167,705	2,294	1,314,942	118,041	2,935,118	...	...
1850-51	3,862,558	...	694,533	186,033	3,236,458	...	...
1851-52	3,510,829	...	26	205,556	2,777,523	...	...
1852-53	3,796,802	...	...	116,160	3,317,122	...	...
1853-54	4,369,009	...	60	339,531	3,850,565	...	...
1854-55	4,272,589	...	...	90,352	3,669,678	...	412,021
1855-56	5,036,793	...	...	207,392	1,484,040	...	7,202
1856-57	4,988,849	...	...	184,684	2,819,711	...	...
1857-58	9,354,728	...	...	1,768,023	628,499	...	...
1858-59	13,470,617	...	...	136,501	25,901	...	...
1859-60	15,253,578	...	...	544,428	4,694	...	...
1860-61	10,646,185	...	...	1,003,160	797	...	...
1861-62	11,242,685	...	...	1,011,666	1,193,729	120,000	...
1862-63	10,863,137	...	...	306,938	6,041,576	...	...
1863-64	16,818,982	...	...	60,232	8,979,521	...	...
1864-65	9,480,062	...	...	106,881	6,789,473	...	...
1865-66	10,419,741	...	...	106,565	6,998,899	...	159,858
1866-67 (11 months)	10,924,952	...	...	169,575	5,613,746	...	...
1867-68	12,681,606	...	...	1,253,721	4,137,285	...	...
1868-69	13,661,553	...	...	4,526,730	3,705,741	...	...
1869-70	14,509,939	...	...	1,470,681	6,980,122	...	...
1870-71	13,523,477	...	...	229,748	8,443,509	...	...
1871-72	13,486,813	...	...	88,102	10,310,339	...	...
1872-73	13,831,718	...	...	195,558	13,939,095	403,040	...
1873-74	15,532,843	...	...	167,348	13,285,678	...	...
1874-75	14,480,644	...	...	132,570	10,841,615	...	...
1875-76	14,356,599	...	...	94,390	12,389,613	...	...
1876-77	15,696,371	...	...	131,710	12,695,799	...	...
1877-78	15,904,685	...	...	106,735	10,134,455	...	...
1878-79	18,749,736	...	...	495,126	13,948,565	1,516,193	...
1879-80	(a) 27,863,324	...	...	167,982	15,261,810	...	486,947
1880-81	17,958,519	...	...	274,107	15,239,676	...	...

* Compiled from the Home Accounts of the Government of India

† These disbursements include, besides ordinary expenditure, the amount of debt discharged, deposits and advances including investments on account of the Gold Standard and Paper Currency Reserves, and remittances on account of India including payments on account of silver purchased for India and of Bills of Exchange and Telegraphic Transfers on London sold in India. A reference to the next table should be made in this connection

(a) Includes £2,000,000, being an advance from His Majesty's Treasury under the Indian Advance Act, 1879

and the WAYS and MEANS by which they were met (in pounds sterling)

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA			Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on invest- ments	Paper currency reserve	Release of gold held in England as a reserve to secure the pay- ment of currency notes issued in India	Total receipts, excluding miscellane- ous receipts	Cash balance at end of the year	
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances								
26,113	..	15,938,892	..	..				25,558,160	2,928,132	1834-35 to 1838-39
..	..	15,927,122	268,900	..				16,315,960	1,407,791	1839-40 to 1843-44
918,224	90,000	16,949,750	2,200,819	798,692				19,951,228	1,344,431	1844-45 to 1848-49
322,365	237,491	4,927,957	..	..				4,930,251	2,106,977	1849-50,
..	395,017	4,512,041	..	..				4,512,041	2,756,460	1850-51
..	137,113	3,120,217	..	..				3,120,217	2,365,848	1851-52
..	208,029	3,641,311	..	..				3,641,311	2,210,357	1852-53
..	378,776	4,568,932	..	..				4,568,932	2,410,280	1853-54
..	2,457,840	6,629,891	..	..				6,629,891	4,767,582	1854-55
..	2,002,130	3,700,764	..	..				3,700,764	3,431,553	1855-56
..	1,589,845	4,594,240	..	..				4,594,240	3,041,944	1856-57
..	1,638,240	4,034,762	5,688,173	941,449				10,664,384	4,351,600	1857-58
..	4,888,899	5,051,301	6,887,114	..				11,938,415	2,819,398	1858-59
..	3,275,621	3,824,743	12,805,530	..				16,630,273	4,196,093	1859-60
..	3,434,593	4,438,550	4,664,605	..				9,103,155	2,658,063	1860-61
..	7,002,551	9,327,946	4,995,387	..				14,323,333	5,733,711	1861-62
..	3,429,822	10,378,336	..	..				10,378,336	5,248,910	1862-63
..	4,685,593	13,725,346	2,441,000	..				16,166,346	4,596,274	1863-64
..	1,902,325	8,798,679	..	..				8,798,679	3,914,891	1864-65
..	1,175,508	8,440,830	882,800	..				9,323,630	2,818,780	1865-66
882,302	2,807,427	9,473,050	2,731,901	..				12,204,951	4,098,779	1866-67 (11 months)
..	4,860,423	10,251,429	1,164,407	..				11,415,836	2,833,009	1867-68
..	4,087,914	12,320,385	1,534,140	..				13,854,525	3,025,981	1868-69
..	1,886,276	10,337,029	4,039,412	..				14,376,441	2,892,483	1869-70
571,193	2,268,660	11,513,110	2,423,856	..				13,936,966	3,305,972	1870-71
..	1,190,085	11,588,526	1,413,406	..				13,001,932	2,821,091	1871-72
..	-528,622*	14,009,071	..	..				14,009,071	2,998,444	1872-73
..	57,553	13,510,579	1,037,458	..				14,548,037	2,013,638	1873-74
..	-781,648*	10,192,537	5,070,839	..				15,263,376	2,796,370	1874-75
..	-1,210,174*	11,273,829	1,206,299	..				12,480,128	919,899	1875-76
..	-1,553,238*	11,274,271	6,216,168	..				17,490,439	2,713,967	1876-77
..	-312,956*	9,928,234	4,339,141	..				14,267,375	1,076,657	1877-78
..	-925,545*	15,034,339	3,746,640	..				18,791,004	1,117,925	1878-79
..	-457,556*	15,459,183	13,552,781	..				29,015,506	2,270,107	1879-80
..	-738,572*	14,775,211	5,037,244	..				19,816,161	4,127,749	1880-81

* The withdrawals exceeded the receipts to this extent

[Continued on next page]

No. 50.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1916-17,

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts)*	WAYS AND MEANS BY WHICH THE					
		Realisation of commer- cial assets	In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	AMOUNTS RECEIVED IN ENGLAND		
					Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1881-82	21,793,502	..	..	267,081	18,412,429(a)	..	..
1882-83	22,063,250	..	..	330,960	14,119,128	..	..
1883-84	18,724,622	..	..	371,594	17,599,805	..	..
1884-85	21,112,152	..	..	384,608	13,758,909	..	..
1885-86	19,074,130	..	..	1,036,077	10,292,692	..	..
1886-87	23,021,259	..	..	189,297	12,136,278	..	..
1887-88	17,382,835	..	..	186,568	15,358,577	..	..
1888-89	30,675,794	..	..	129,935	14,262,859	..	..
1889-90	17,366,312	..	..	148,029	15,474,496	..	..
1890-91	22,427,394	..	..	161,882	15,969,034	..	..
1891-92	19,156,320	..	..	158,632	16,093,854	..	..
1892-93	20,495,342	..	..	150,790	16,532,215	..	..
1893-94	23,426,483	..	..	147,327	9,530,235	..	..
1894-95	24,328,065	..	..	148,471	16,905,102	..	..
1895-96	18,894,013	..	..	170,979	17,664,492	..	..
1896-97	21,513,891	..	..	262,859	15,526,547	..	..
1897-98	19,140,204	..	..	180,506	9,506,077	..	..
1898-99	27,546,515	..	..	201,819	18,692,377	..	..
1899-1900	25,909,192	..	..	1,536,647	19,067,022	..	..
1900-01	34,869,343	..	..	2,287,982	13,300,277	..	3,967,362
1901-02	27,459,555	..	..	2,245,166	18,539,071(b)	..	1,001,995
1902-03	25,730,325	..	..	802,988	18,499,946(b)	..	497,207
1903-04	31,491,699	..	..	2,645,332	23,859,303(b)	..	3,997,128
1904-05	31,168,251	..	..	936,980	24,425,558(b)	..	4,090,388
1905-06	51,429,591	..	..	724,929	31,166,973(c)	..	1,400,309 (d)
1906-07	43,047,986	..	..	547,575	32,907,196(e)	..	250,000 (f)
1907-08	36,669,171	..	..	1,008,834	16,232,061(g)	..	..
1908-09	37,925,455	..	..	510,093	13,915,426(h)	..	239,950
1909-10	40,082,753	..	..	358,213	27,096,586(i)	..	..
1910-11	51,411,496	..	..	905,356	26,783,303(j)	..	..
1911-12	43,092,806	..	..	1,124,909	27,053,550(k)	..	..
1912-13	52,717,391	..	..	1,473,611	25,759,706	..	327,501
1913-14	45,274,314	..	..	1,644,409	31,200,827(l)	..	453,024
1914-15	36,381,515	..	..	10,318,902(n)	7,748,111(m)	..	604,754
1915-16	50,954,926	..	..	18,649,166(o)	20,354,517(p)	..	2,000,006 (q)
1916-17	126,148,183	..	..	41,487,381(r)	32,998,095(s)	..	..
TOTAL	1,618,872,481	9,743,467	15,758,429	113,698,428	921,214,180	2,089,233	19,895,652

* See footnote † on page 80.

(a) Exclusive of £1,001,393 received on account of the Commission for the Reduction of Debt

(b) Includes £1,939,093, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively

(c) Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve, and £3,240,000 on account of Australian Gold, but excludes £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March, and £13,480, being allotments of the 28th March taken up in April 1906

(d) Includes £1,000,000 on account of special Telegraphic Transfers sold against Gold in India

(e) Includes £2,895,000 on account of Australian Gold, £400,000, representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906, and £13,480, being allotments of the 28th March taken up in April 1906. Excludes £925,000, being Telegraphic Transfers against Australian Gold issued in March 1907 but taken in the Home Accounts for April, 1907

(f) Special Telegraphic Transfers sold against Gold in India

(g) Includes £526,324 drawn against Gold Standard Reserve, and £925,000, representing Telegraphic Transfers issued against Australian Gold in March, 1907, but taken in the Home Accounts for April, 1907

(h) Includes £1,491,487 drawn against Gold Standard Reserve

(i) Excludes £320,000 on account of Telegraphic Transfers issued against Gold in transit from Egypt and Australia not included in the Home Accounts for March 1910, but includes £8,090,000 and £1,000,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(j) Includes £320,000 issued against Gold in transit from Egypt and Australia and £600,000 and £2,545,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(k) Includes £1,938,333 drawn against Paper Currency Reserve

(l) Includes £2,150,000 drawn against Gold Standard Reserve

(m) Includes £600,172 appropriated to Gold Standard Reserve

(n) Includes £9,229,436 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces

(o) Includes £16,006,932 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces and £6,115 on account of remittances of Indians in Hospitals

(p) Includes £7,574,188 appropriated to Gold Standard Reserve and £8,190,295 to Paper Currency Reserve

(q) Includes £2,000,000 as receipt from the Bank of England against deposit of gold in India

(r) Includes £38,516,104 on account of advances by the War Office in respect of expenditure in India in connection with Expeditionary Forces and other War Services

(s) Includes £4,334,537 appropriated to Gold Standard Reserve and £18,994,318 to Paper Currency Reserve

and the WAYS and MEANS by which they were met (in pounds sterling)—continued

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA					Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on investments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellaneous receipts	Cash balance at end of the year	
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances	Borrowed in England	Sale of stock in the public funds						
..	—852,529*	17,826,981	2,455,647	..				20,286,662	2,620,909	1881-82
..	1,687,694	16,137,783	6,730,333	..				22,872,215	3,429,874	1882-83
..	—408,770*	17,562,629	1,841,001	..				19,407,969	4,113,221	1883-84
..	50,288	14,193,805	5,049,956	..				19,248,309	2,249,378	1884-85
..	5,151,537	16,480,306	5,071,031	..				21,551,337	4,726,585	1885-86
..	1,127,935	13,453,510	10,121,992	..				23,575,502	5,280,823	1886-87
..	2,457,559	18,002,704	..	..				18,002,704	5,900,697	1887-88
..	—724,490*	13,668,304	14,366,726	..				28,035,030	3,268,933	1888-89
..	—274,273*	15,348,252	4,161,000	..				19,509,252	5,402,873	1889-90
..	—2,166,345*	13,964,571	6,895,000	..				20,859,571	3,835,050	1890-91
..	—1,408,590*	14,843,896	4,600,000	..				19,443,896	4,122,626	1891-92
..	658,099	17,341,104	1,300,000	..				18,641,104	2,268,388	1892-93
..	—654,903*	9,022,659	13,436,000	..				22,458,659	1,300,564	1893-94
..	—522,948*	16,530,625	9,000,000	..				25,530,625	2,503,124	1894-95
..	—50,784*	17,784,687	2,000,000	..				19,784,687	3,393,798	1895-96
..	1,268,041	17,052,447	3,900,000	..				20,952,447	2,832,354	1896-97
..	—344,489*	9,342,094	9,500,000	..				18,842,094	2,534,244	1897-98
..	—533,811*	18,360,385	9,797,654	..				28,158,039	3,145,768	1898-99
..	—1,009,302*	19,594,367	6,500,000	..				26,094,367	3,330,943	1899-1900
..	52,355	19,607,976	14,422,350	..			1,600,000	35,630,326	4,091,926	1900-01
..	749,882	22,543,114	6,009,500	..	1,515,152		..	30,060,766	6,693,137	1901-02
..	—88,252*	19,711,889	5,000,000	..	93,085		..	24,804,974	5,767,786	1902-03
..	—1,349,257*	29,152,506	3,500,000	..	366,189		..	33,018,695	7,294,782	1903-04
..	383,408	29,836,334	3,000,000	..	1,299,716		..	34,136,050	10,262,581	1904-05
..	—1,214,522*	32,077,689	14,480,446	..	2,945,401		100,000	49,603,536	8,436,519	1905-06
..	—1,566,699*	32,138,072	2,000,000	..	3,353,481	1,076,726	1,650,000	40,218,279	5,606,812	1906-07
..	206,444	17,447,339	10,777,747	..	4,261,063	3,394,698	920,000	36,800,847	5,738,488	1907-08
..	4,070,405	18,735,874	11,342,053	..	7,893,845	2,668,910	..	40,640,682	8,453,715	1908-09
..	1,037,024	28,491,823	15,069,573	..	3,877,260	..	..	47,438,656	15,809,618	1909-10
..	1,174,244	28,862,903	13,878,920	..	11,034,403	..	..	53,776,226	18,174,348	1910-11
..	—711,916*	27,541,543	7,355,103	..	9,485,534	..	..	44,382,180	19,463,722	1911-12
..	—481,592*	27,079,226	3,000,000	..	11,364,076	1,600,000	..	43,043,302	9,789,633	1912-13
..	2,765,308	36,063,568	..	..	7,578,845	..	..	43,642,413	8,157,732	1913-14
..	44,044	18,715,811	7,000,000	..	9,421,208	1,000,000	..	36,137,019	7,913,236	1914-15
(a) 100,000	—1,017,839*	40,085,850	7,000,000	..	7,759,188	1,000,000	..	55,845,035	12,803,348	1915-16
(a) 67,204	—395,558*	74,157,122	(b) 2,000,000	..	20,190,568	28,389,138	..	124,736,828	11,391,993	1916-17
2,887,401	56,681,818	1,132,225,141	(c) 336,910,052	1,740,141	102,439,014	39,129,472	4,270,000	1,626,491,574	..	TOTAL

* The withdrawals exceeded the receipts to this extent

(a) Represents receipt from the National Bank of Egypt in respect of rupees sent from India to Egypt

(b) Represents Temporary Loan from the Gold Standard Reserve.

(c) The actual debt created amounted, however, to £346,257,170, the difference representing discount on loans which has been or is being discharged by means of a Sinking Fund. £172,112,447 of debt has been discharged in the same period, and the amount of Debt existing at the end of 1916-17 was £174,144,723

WAYS AND MEANS—
HOME GOVERNMENT

(84)

No. 51.—PARTICULARS of LARGE or EXCEPTIONAL PAYMENTS included in the DISBURSEMENTS in each
year from 1834-35 to 1916-17

	Debt, permanent and temporary, discharged	Invest- ments in the public funds	Cost of silver shipped to India	Purchase of gold to be held as a reserve to secure the pay- ment of currency notes issued in India	Gold Standard reserve(a)	Paper Currency reserve	East Indian Railway, portion of the purchase money and redem- ption of annuity, etc.	Eastern Bengal Railway, redemption of debenture stock annuity	Purchase of the Oudh and Rohil- khand Railway	South Indian Railway debentures	Great Indian Peninsula Railway : redem- ption of liabilities	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
1834-35	2,213,852	..	..	..	..	..	..	..	..	..	..	2,213,852
1836-37	5,318,806	..	..	..	..	..	..	..	..	..	..	5,318,806
1838-39	1,771,850	700,884	..	..	..	..	..	..	..	..	..	2,472,734
1848-49	..	277,875	..	..	..	..	..	..	..	..	..	277,875
1849-50	..	479,887	..	..	..	..	..	..	..	..	..	479,887
1855-56	352,869	..	..	..	..	..	..	..	..	..	..	352,869
1857-58	900,000	..	1,031,033	..	..	..	..	..	..	..	..	1,931,033
1858-59	653,900	..	2,348,765	..	..	..	..	..	..	..	..	3,002,665
1859-60	2,123,000	..	3,636,082	..	..	..	..	..	..	..	..	5,759,082
1860-61	956,200	..	364,497	..	..	..	..	..	..	..	..	1,320,697
1861-62	1,301,600	..	735,005	..	..	..	..	..	..	..	..	2,036,605
1862-63	1,756,200	..	..	..	..	..	..	..	..	..	..	1,756,200
1863-64	7,968,500	..	..	..	..	..	..	..	..	..	..	7,968,500
1868-69	502,500	..	..	..	..	..	..	..	..	..	..	502,500
1869-70	501,300	..	..	..	..	..	..	..	..	..	..	501,300
1873-74	1,019,000	..	..	..	..	..	..	..	..	..	..	1,019,000
1876-77	500,000	..	..	..	..	..	..	..	..	..	..	500,000
1878-79	3,374,500	..	..	..	..	..	..	..	..	..	..	3,374,500
1879-80	2,609,500	..	..	..	..	..	9,565,989	..	..	..	..	12,175,489
1880-81	4,444,911	..	..	..	..	..	..	..	..	..	..	4,444,911
1881-82	5,717,328	..	..	..	..	..	536,300	..	..	..	..	6,253,628
1882-83	6,256,785	..	..	..	..	..	400,333	..	..	..	..	6,737,118
1883-84	1,290,031	..	..	..	..	..	510,319	55,942	..	..	..	1,856,292
1884-85	3,849,723	..	..	..	..	..	341,958	972,788	..	..	..	5,164,469
1885-86	1,006,200	..	..	..	..	..	544,991	541,054	..	..	..	2,092,245
1886-87	411,020	..	..	..	..	..	4,914,546(b)	..	..	..	..	5,325,566
1888-89	3,667,626	..	..	..	..	..	..	..	10,336,049	..	..	14,003,675
1889-90	912,865	..	..	..	..	..	..	..	..	..	..	912,865
1890-91	85,976	..	..	..	..	..	..	..	500,000	..	..	585,976
1891-92	1,390,262	..	..	..	..	..	..	..	31,000	86,100	..	1,507,362
1892-93	1,340	..	..	..	..	..	..	..	1,770,300	150,000	..	1,921,640
1893-94	4,752,015	..	..	..	..	..	..	..	729,000	520,200	..	6,001,215
1894-95	7,005,000	..	..	..	..	..	..	..	..	..	..	7,005,000
1895-96	2,001,600	..	..	..	..	..	..	..	..	..	..	2,001,600
1896-97	4,818,890	..	..	..	..	..	..	..	..	..	..	4,818,890
1897-98	1,002,802	..	..	..	..	..	..	..	..	..	..	1,002,802
1898-99	9,383,978	..	..	..	..	..	..	..	..	..	..	9,383,978
1899-1900	3,501,300	..	405,000	1,500,000	..	..	..	..	..	..	..	5,406,300
1900-01	5,000,000	..	5,649,924	100,000	..	..	..	..	..	..	5,922,350	16,672,274
1901-02	5,000,202	..	2,885	..	3,454,245	..	..	..	..	..	..	8,457,332
1902-03	5,368,800	..	285,000	..	356,085	..	..	..	..	..	..	6,009,885
1903-04	4,100,000	..	4,055,327	..	2,566,189	..	..	..	..	..	..	10,721,516
1904-05	3,002,200	..	4,540,378	..	2,000,112	..	..	..	..	..	..	9,542,690
1905-06	750,060	..	8,218,043	..	6,488,401	2,373,333(c)	..	..	..	..	..	17,834,837
1906-07	749,900	..	12,370,929	..	3,353,481	31,726	..	..	..	..	..	16,506,036
1907-08	634,738	..	4,516,255	..	4,576,164	69,698	..	..	..	..	..	9,796,555
1908-09	1,865,800	..	..	..	10,046,787	463,910	..	..	..	..	..	12,376,447
1909-10	6,179,400	..	..	..	9,426,550	1,000,000	..	..	..	..	..	18,605,950
1910-11	6,817,900	..	..	..	13,167,572	2,545,000	..	..	..	..	..	22,530,472
1911-12	7,276,200	..	..	..	9,889,188	1,988,333	..	..	..	..	..	19,153,716
1912-13	6,477,600	..	7,058,619	..	11,432,122	1,600,000	..	..	..	..	..	26,568,341
1913-14	1,781,200	..	4,528,056	..	10,709,546	..	..	..	..	..	..	17,018,802
1914-15	500,000	..	..	..	10,038,020	..	..	..	..	..	..	10,538,020
1915-16	7,909,000	..	983,200	..	10,549,067	8,190,295	..	..	..	..	..	27,631,562
1916-17	9,500,000	..	16,093,978	..	24,316,280	46,984,376	..	..	..	..	..	96,894,634

(a) Invested in British funds and Treasury bills

(b) Includes £4,911,621 on account of redemption of annuity, etc., of the Sindh, Punjab, and Delhi Railways

(c) Includes £1,333,333 invested in Consols and Exchequer Bonds and £1,045,000 representing the transfer of gold at the Bank of England

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE

[FOR TABLES, SEE PAGES 86 TO 108]

Table No. 52 is a record, from the year 1835, of the minimum and maximum prices of standard silver in London during each month, the yearly value of silver coined in England, the imports and exports of silver into and from England, and the annual sum of Council Bills and the Bank of England average rate of discount.

Table No. 53 shows the prices of standard silver in London and of bar gold in India, ruling at or about the close of each fortnight; also the relative values of the two metals in London and India. The mint price in London of Gold $\frac{11}{16}$ fine is £3-17-10½ per ounce troy, but as standard silver, is $\frac{3}{4}$ fine, the comparative value per ounce of gold $\frac{3}{4}$ fine or £3-18-7 is divided by the market price of an ounce of standard silver, and thus the relative value of the two metals is obtained. In India up till June 1893, when the mints were closed to the coinage of silver for the public, the comparison was made between the price of a tola of bar gold and the rupee which itself weighs one tola (180 grains) and contains 165 grains of pure silver. Thus the rupee price of a tola of gold was multiplied by a fraction of which 165 was the numerator and the denominator the number of grains of pure gold per tola of bar gold, that is to say 179.1 up to the close of 1887, when the touch of the bar gold was 99½, and 180 from January 1888, from which month prices were quoted for gold of 100 touch. From the latter half of June 1893, when the mints were closed, the relative values in India have been calculated on the market prices of the two metals at Bombay, excluding the import duty levied on silver (5 per cent from 10th March 1894 to 24th February 1910 and 4 annas per ounce from 25th February 1910).

Table No. 54 shows the course of the prices of silver in London since January, 1898, the figures representing the average for each half month, and the variations are worked out on the basis of the price of silver on the 1st June, 1893, the month in which the mints were closed.

Table No. 55 shows the course of the rates of exchange in Calcutta since January, 1898, the figures representing the average for each half month, and the variations are also worked out on the basis of the rate of exchange on the 1st June, 1893, being taken as 100.

Table No. 56 shows from the year 1898, the course of exchange on London, the Bank of England rate of discount, and the Bank of Bengal rate of interest.

Table No. 57 shows, from the year 1898, the price of sovereigns (British and Australian) and the price per tola of uncoined gold (China leaf of 100 touch) in India.

Table No. 58 records the course of the price of bar silver in Bombay, inclusive of import duty, from 1897-98.

Table No. 59 records the course of the rate of exchange between India and China, from 1897-98.

Table No. 60 shows the price of Government Securities in Calcutta; table No. 61 of India Stock in London, and table No. 62 of Enfaced Rupee Paper in London.

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE *

No. 52.—MINIMUM and MAXIMUM PRICE in LONDON of STANDARD

	January	February	March	April	May	June	July	August	September	October	November
	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
1835 . . .	59½	60	60	59½	59½	59½—59¾	59½	59½	59½	59½	59½
1840 . . .	60¼—60½	60½	60¼—60½	60¼—60½	60½—60¾	60½	60½—60¾	60½—60¾	60½—60¾	60½—60¾	60½
1845 . . .	59½	59½—59¾	58¾—59½	58¾	58¾—59½	59—59½	59½—59¾	59½—59¾	59½	59½—59¾	59½—59¾
1850 . . .	59½—59¾	59½—59¾	59½—59¾	59½	59½	59½	59½—59¾	59½	60—60½	60½—60¾	60½—61¼
1855 . . .	61½—61¾	61½—61¾	60¾	60¾	61¼—61¾	61½	61½—61¾	61½	61½	61½	60—61¾
1860 . . .	62—62½	62—62½	61¾—62½	61¾	61¾	61¾—61¾	61½	61¾—61¾	61¾	61¾—61¾	61¼—61¾
1865 . . .	61½—61¾	61¾—61¾	61—61¾	60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—61	61¾—61¾	61¼—61¾
1870 . . .	60½—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—62	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾
1875 . . .	57½—57¾	57¾—57¾	57—57½	57¾—57¾	56¾—57	55½—55¾	55½—55¾	56—56¾	56½—56¾	56¾—57½	56¾—56¾
1880 . . .	52¼—52¾	52—52¾	51¾—52½	51¾—52¼	52¼—52¼	52¼—52¾	52¼—52¾	52¼—52¾	52¼—52¾	51¾—52¾	51¾—51¾
1885 . . .	49¾—50	48¾—49¾	49—49¾	48¾—49¾	48¾—50	49—49¾	49¾—49¾	48¾—49¾	47¾—48¾	47¾—47¾	47¾—47¾
1890 . . .	44½—44¾	43½—44½	43¾—44¾	43¾—48	46—47½	46¾—49	47¾—50¾	50¾—54½	50—54¾	48¾—51½	45—48¾
1894 . . .	30½—31¾	27½—30½	27—27¾	28½—29½	28½—29½	28½—28½	28¾—28½	28½—30½	29¾—30½	28¾—29¾	28¾—29¾
1895 . . .	27¾—27¾	27¼—27¾	27¾—30	29¾—30¾	30¾—30¾	30¾—30¾	30¾—30¾	30¾—30¾	30¾—30¾	30¾—31¾	30¾—30¾
1896 . . .	30½—30¾	30¾—31¾	31¾—31¾	30¾—31¾	30¾—31¾	31¾—31¾	31¾—31¾	30¾—31¾	30—30¾	29¾—30¾	29¾—30¾
1897 . . .	29½—29½	29½—29½	28¾—29¾	28¾—28¾	27¾—28¾	27¾—27¾	26¾—27¾	23¾—26½	23¾—27½	25¾—27½	26¾—27½
1898 . . .	26½—26¾	25¾—26¾	25—26¾	25½—26¾	25¾—26¾	26½—27½	27—27¾	27¾—27¾	27¾—28¾	27¾—28¾	27¾—28¾
1899 . . .	27¼—27¾	27¾—27¾	27¾—27¾	27¾—28¾	28—28¾	27¾—28	27¾—27¾	27¾—27¾	26¾—27¾	26¾—26¾	26¾—27¾
1900 . . .	27—27½	27¾—27¾	27¾—27¾	27¾—27¾	27¾—27¾	27¾—27¾	27¾—28¾	27¾—28¾	28¾—29¾	29¾—30¾	29¾—29¾
1901 . . .	27¾—29¾	27¾—28¾	27¾—28¾	26¾—27¾	27¾—27¾	27¾—27¾	26¾—27¾	26¾—27¾	26¾—27	26¾—26¾	25¾—26¾
1902 . . .	25¾—26¾	25¾—25¾	24¾—25¾	23¾—24¾	23¾—24	23¾—24¾	24¾—24¾	24¾—24¾	23¾—24¾	23¾—23¾	21¾—23¾
1903 . . .	21½—22¾	21¾—22¾	22¾—22¾	22¾—25¾	24¾—25¼	24¾—24¾	24¾—25½	25¾—26¾	26¾—27¾	27¾—28¾	26¾—27¾
1904 . . .	25½—27¾	25¾—27¾	25¾—26¾	24¾—25½	25¾—25¾	25¾—26¾	26¾—27	26¾—27	26—26¾	26¾—26¾	26¾—27¾
1905 . . .	27¾—28¾	27¾—28¾	25¾—27¾	25¾—26¾	26¾—27¾	26¾—27¾	26¾—27¾	27¾—28¾	28—28¾	28¾—28¾	28¾—30¾
1906 . . .	29½—30¼	30¾—30¾	29—30¾	29¾—30¾	30¾—31¾	29¾—31¾	29¾—30¾	29¾—30¾	30¾—31¾	31¾—32¾	32—33¾
1907 . . .	31¾—32¾	31¾—32¾	30¾—32¾	30—30¾	29¾—31¾	30¾—31¾	31—31¾	31¾—32¾	31¾—31¾	27¾—30¾	26¾—28¾
1908 . . .	24¾—27	25¾—26¾	25¾—25¾	24¾—25¾	24—24¾	24¾—25¾	24¾—24¾	23¾—24¾	23¾—24¾	23¾—24	22¾—23¾
1909 . . .	23¾—24¾	23¾—24¾	23¾—23¾	23¾—24¾	24¾—24¾	23¾—24¾	23¾—23¾	23¾—24	23¾—23¾	23¾—23¾	23¾—23¾
1910 . . .	24—24¾	23¾—24¾	23¾—24¾	24—24¾	24¾—24¾	24¾—24¾	24¾—24¾	24¾—24¾	24¾—24¾	24¾—26¾	25¾—26
1911 . . .	24¾—25¾	23¾—24¾	24¾—24¾	24¾—24¾	24¾—24¾	24¾—24¾	23¾—24¾	24—24¾	24¾—24¾	24¾—25¾	25—26¾
1912 . . .	25¾—26¾	26¾—27¾	26¾—27¾	26¾—28¾	27¾—28¾	27¾—28¾	27¾—28¾	27¾—29¾	28¾—29¾	29—29¾	28¾—29¾
1913 . . .	28¾—29¾	27¾—28¾	26¾—27¾	26¾—28¾	27¾—28¾	26¾—27¾	26¾—27¾	27¾—27¾	27¾—28¾	27¾—28¾	26¾—27¾
1914 . . .	26¾—26¾	26¾—26¾	26¾—27	26¾—27¾	25¾—27¾	25¾—26¾	23¾—26¾	23¾—27¾	23¾—25¾	22¾—24¾	22¾—23
1915 . . .	22¾—22¾	22¾—23¾	23¾—24¾	23¾—23¾	23¾—23¾	22¾—23¾	22¾—22¾	22¾—23¾	23¾—23¾	23¾—24¾	24¾—27¾
1916 . . .	26¾—27¾	26¾—27¾	26¾—28¾	29—35¾	32¾—37¾	30—32¾	28¾—31	30¾—32	32¾—32¾	32¾—32¾	32¾—35¾
1917 . . .	36—37¾	37¾—38¾	35¾—37¾	36¾—37¾	37¾—38¾	38—39¾	39¾—41¾	40¾—46	46—55	41¾—48¾	42¾—45¾

* Compiled from Messrs. Pixley and Abell's annual circular, the Prices Current of the Chambers of Commerce, and from special official returns

SILVER per Ounce in each MONTH from January 1835 to December 1917

December	Yearly average	Silver coin in England	Amount of bills drawn in England on the Government of India†	Export of silver from England to the East*	Import of silver into England	Import of silver into British India†	Average bank rate of discount	REMARKS
d.	d.	£	£	£	£	£		
59½	59½	146,665	732,803	2,036,167		1,222,449	Between 4 and 5 p. c.	Extinction of United States National Debt; Bank of United States wound up owing to refusal of Congress to recharter it.
60½—60½	60½	207,900	1,439,525	1,841,335	No statistics of imports of silver obtainable before 1858	1,138,322	5 "	Misunderstanding with France. Treaty of London for settlement of Eastern Question.
59½—59½	59½	647,658	2,516,951	2,939,922		1,507,571	3 "	Railway mania. Sikh war.
61½	60½	129,096	2,935,118	5,052,059		1,770,999	2½ "	Average of consols 96½.
61½	61½	195,510	3,670,028	6,431,733		5,861,862	4½ "	Loan of £16 millions. Fall of Sebastopol.
61½—61½	61½	218,403	4,694	8,478,739	10,394,000	4,219,257	4½ "	Commercial Treaty with France.
61½—61½	61½	501,732	6,789,473	3,598,058	6,980,000	13,465,271	4½ "	Close of American war.
60½—60½	60½	336,798	6,980,122	1,579,473	10,649,000	17,749,825	3 "	Franco-Prussian war. Panics.
56½—56½	56½	594,001	10,841,614	3,714,404	9,506,757	2,309,561	3½ "	Heavy commercial failures. Large export of gold to Germany. Continued decline in price of silver.
51½—52	52½	761,508	15,261,810	6,135,520	6,827,471	3,544,104	2½ "	Consols touched 100½: reported existence of large quantities of gold in South India.
46½—47½	48½	720,918	13,758,909	8,010,925	9,377,601	8,257,507	2½ "	Suspension of the coinage of the Bland dollar recommended by the President of the United States.
47½—49½	47½	1,712,161	15,474,496	8,456,709	10,385,659	10,289,103	4½ "	Serious panics in London and New York. Extension of silver legislation in United States, the Treasury purchase being raised to 54,000,000 ounces annually. Great fluctuations in exchange.
27½—28½	28½	822,492	9,530,234	10,041,162	11,005,507	5,216,618	2½ "	Duty of 5% imposed on silver entering India. War between China and Japan.
29½—30½	29½	1,187,010	16,905,102	6,484,933	10,669,682	5,559,144	2 "	Speculation in South African Gold Mines. Large indemnity from China to Japan. Consols touched 108½. United States currency difficulties.
29½—30	30½	1,329,570	17,664,492	6,897,015	14,329,116	5,728,923	2½ "	Consols touched 114. Defeat of silver party in United States election. Extensive coinage of silver by Russia.
25½—27½	27½	941,886	15,526,547	7,223,397	18,032,091	8,832,930	2½ "	War between Turkey and Greece. Famine and plague in India. Gold standard adopted by Japan.
27½—27½	26½	1,269,180	9,506,077	5,949,285	14,677,799	6,037,039	3½ "	War between Spain and United States. Appointment of Indian Currency Committee. Indian Exchange steady at about 16½.
26½—27½	27½	1,544,400	18,692,377	7,742,829	12,729,989	6,349,926	3½ "	Boer War. 6% Bank rate in December. Consols touched 97½. Gold standard established in India and gold sovereigns declared legal tender at the rate of 15 rupees each.
29½—29½	28½	2,077,020	19,067,022	9,985,642	13,322,300	8,452,495	2½ "	Continuation of Boer War. Large coinage of rupees by the Indian Government. Boxer rebellion in China and military occupation by the allied Powers. Famine in India.
24½—25½	27½	860,508	13,300,277	9,018,419	11,501,678	8,663,623	3½ "	Death of Queen Victoria. Assassination of President McKinley. Continuation of Boer War. Combination of American smelters.
21½—22½	24½	1,099,890	18,539,071	7,565,305	9,764,296	8,489,924	3½ "	End of Boer War. Heavy fall in silver. War indemnity unsettled China trade.
25—26½	24½	538,164	18,499,947	8,051,780	10,310,330	8,818,644	3½ "	Straits Settlements and Siam adopt Gold Standard. Large purchases by the Indian Government. United States of America buy for new Philippine coinage. Mexican Currency Commission.
27½—28½	26½	623,898	23,859,303	10,038,319	11,687,339	14,483,747	3½ "	Russo-Japanese War. Monetary reform in Mexico. Continued buying by Indian Government.
29½—30½	27½	316,206	24,425,558	8,643,405	12,992,014	8,212,730	3 "	Mexican mints closed to free coinage of silver. End of Russo-Japanese War. Internal troubles in Russia. Continued buying by Indian Government.
31½—32½	30½	1,821,798	31,566,973	15,565,334	17,288,063	19,180,050	4½ "	Heavy purchases by Indian Government. Large exports of dollars from Mexico. Resumption of purchases by United States Government. Straits exchange fixed at 2-4 per dollar.
24½—26½	30½	2,039,400	33,432,196	12,752,230	15,983,892	16,009,592	4½ "	Cessation of Indian buying. Sharp fall in silver. Financial crisis in United States of America. Bank rate 7%.
22—23½	24½	1,009,206	15,307,061	10,243,968	10,326,889	9,962,824	3 "	Large gold exports to Paris. General depression of trade. Political unrest in South Eastern Europe.
23½—24½	23½	1,202,256	13,915,426	8,936,715	11,814,889	8,801,874	3½ "	Some improvement in trade. Good crops, especially of cotton in India.
24½—25½	24½	2,606,670	27,416,586	8,648,443	14,100,310	7,378,115	3½ "	Death of King Edward VII. Indian Import duty on silver increased from 5% <i>ad valorem</i> to 4 annas per ounce.
25½—25½	24½	2,264,130	26,463,303	9,865,796	14,293,747	8,475,525	3½ "	Strikes and Labour unrest in England. Rebellion in China. Italian war in Tripoli.
28½—29½	28½	2,610,432	27,058,550	14,345,474	16,778,304	12,378,114	3½ "	Establishment of Provisional Government in China. Indian Government purchased £6,000,000 silver. War between Turkey and Balkan States.
25½—27½	27½	1,693,494	25,759,706	10,739,978	14,495,049	11,113,289	4½ "	China Loan of £25,000,000. Indian Government bought £5,500,000 silver. Failure of Indian Specie Bank. Civil War in Mexico.
22½—23½	25½	6,250,524	31,200,327	5,745,468	11,952,790	7,190,090	4 "	Outbreak of Great European War and consequent disorganization of Money and Stock Markets. Record home coinage of Silver. Bank rate reached 10 per cent. in August.
25½—27½	23½	7,815,437	7,748,111	3,828,168	10,560,161	5,559,844	5 "	
35½—37	31½	8,378,465	20,354,517	4,412,000§	12,395,000§	13,029,764	5½ "	Continuation of Great War. Heavy coinage of silver, both Home and abroad.
42½—43½	40½	4,088,778	32,998,095	(a)	(a)	..	5½ "	Continuation of Great War. The United States declare war against Germany.

* The figures from 1835 to 1850 include exports from England as well as other countries; from 1851 to 1875 from Southampton only; from 1876 shipments via Southampton, Venice, and Marseilles

† The figures represent the value of the imports of silver coin and bullion registered in the calendar year, but those prior to 1901 are for the official year

‡ For the year ended the 30th April from 1835 to 1866 and the 31st March from 1867 onwards

§ Approximate.

(a) No figures available..

PRICES AND EXCHANGE

No. 53.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON :

		IN LONDON		IN INDIA				IN LONDON		IN INDIA	
		Price of standard silver (370 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]			Price of standard silver (370 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]
1865		s. d.		Rs. a.		1880		s. d.		Rs. a.	
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 1½	15·3	16 5	15·02	January	{ 1st	4 4½	18·02		
	{ 2nd	5 1½	15·33	16 5	15·02		{ 2nd	4 4½	17·94		
February	{ 1st	5 1½	15·33	16 5	15·02	February	{ 1st	4 4½	18·		
	{ 2nd	5 1½	15·33	16 5	15·02		{ 2nd	4 4	18·13		
March	{ 1st	5 1	15·36	16 5	15·02	March	{ 1st	4 3½	18·17		
	{ 2nd	5 1	15·45	16 5	15·02		{ 2nd	4 4½	18·11		
April	{ 1st	5 0½	15·55	16 5	15·02	April	{ 1st	4 4½	18·09		
	{ 2nd	5 0½	15·55	16 5	15·02		{ 2nd	4 4½	18·09		
May	{ 1st	5 0½	15·67	16 5	15·02	May	{ 1st	4 3½	18·06		
	{ 2nd	5 0½	15·55	16 5	15·02		{ 2nd	4 4½	18·11		
June	{ 1st	5 0½	15·55	16 5	15·02	June	{ 1st	4 4½	18·02		
	{ 2nd	5 0½	15·58	16 5	15·02		{ 2nd	4 4½	17·83	19 6	17·85
July	{ 1st	5 0½	15·52	16 5	15·02	July	{ 1st	4 4½	17·94		
	{ 2nd	5 0½	15·52	16 5	15·02		{ 2nd	4 4½	17·85		
August	{ 1st	5 0½	15·52	16 5	15·02	August	{ 1st	4 4½	17·91		
	{ 2nd	5 0½	15·49	16 5	15·02		{ 2nd	4 4½	17·96		
September	{ 1st	5 0½	15·52	16 5	15·02	September	{ 1st	4 4½	17·96		
	{ 2nd	5 0½	15·41	16 5	15·02		{ 2nd	4 4½	18·09		
October	{ 1st	5 1½	15·41	16 7	15·14	October	{ 1st	4 4½	17·98		
	{ 2nd	5 1½	15·39	16 7	15·14		{ 2nd	4 3½	18·17		
November	{ 1st	5 1½	15·27	16 7	15·14	November	{ 1st	4 3½	18·20		
	{ 2nd	5 1½	15·33	16 7	15·14		{ 2nd	4 3½	18·24		
December	{ 1st	5 0½	15·31	16 7	15·14	December	{ 1st	4 3½	18·17		
	{ 2nd	5 0½	15·31	16 7	15·14		{ 2nd	4 3½	18·22		
1870						1885					
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 0½	15·58	16 5½	15·05	January	{ 1st	4 1½	18·93	20 2	18·54
	{ 2nd	5 0½	15·58	16 5½	15·05		{ 2nd	4 1½	19·1	20 1	18·48
February	{ 1st	5 0½	15·58	16 5½	15·05	February	{ 1st	4 1½	19·17	20 4	18·65
	{ 2nd	5 0½	15·62	16 5½	15·05		{ 2nd	4 1½	19·19	20 5	18·71
March	{ 1st	5 0½	15·55	16 5½	15·05	March	{ 1st	4 1	19·24	No information	
	{ 2nd	5 0½	15·58	16 10½	15·34		{ 2nd	4 1	19·24	20 10	19
April	{ 1st	5 0½	15·58	16 10½	15·34	April	{ 1st	4 0½	19·29	20 10	19
	{ 2nd	5 0½	15·62	16 10½	15·34		{ 2nd	4 1½	19·05	20 10	19
May	{ 1st	5 0½	15·49	16 13	15·48	May	{ 1st	4 1½	19·05	2 5	18·71
	{ 2nd	5 0½	15·62	16 13	15·48		{ 2nd	4 1½	19·17	2 6	18·77
June	{ 1st	5 0½	15·58	16 13	15·48	June	{ 1st	4 1½	19·17	20 6	18·77
	{ 2nd	5 0½	15·58	16 13	15·48		{ 2nd	4 1½	19·17	20 8	18·89
July	{ 1st	5 0½	15·52	16 13	15·48	July	{ 1st	4 1½	19·15	20 8	18·89
	{ 2nd	5 0½	15·52	16 14½	15·57		{ 2nd	4 1½	19·17	20 8	18·89
August	{ 1st	5 0½	15·55	16 14½	15·57	August	{ 1st	4 1½	19·22	20 8½	18·91
	{ 2nd	5 0½	15·68	17 —	15·66		{ 2nd	4 0½	19·44	20 10	19
September	{ 1st	5 0½	15·58	17 —	15·66	September	{ 1st	3 11½	19·72	20 12	19·12
	{ 2nd	5 0½	15·65	17 —	15·66		{ 2nd	3 11½	19·85	20 13½	19·3
October	{ 1st	5 0½	15·62	17 —	15·66	October	{ 1st	3 11½	19·85	21 1½	19·43
	{ 2nd	5 0½	15·57	17 —	15·66		{ 2nd	3 11	20·06	21 1	19·4
November	{ 1st	5 0½	15·55	17 —	15·66	November	{ 1st	3 11½	19·85	21 1	19·4
	{ 2nd	5 0½	15·57	17 —	15·66		{ 2nd	3 11½	19·88	21 3½	19·55
December	{ 1st	5 0½	15·58	17 —	15·66	December	{ 1st	3 11½	19·96	21 3½	19·55
	{ 2nd	5 0½	15·58	17 —	15·66		{ 2nd	3 10½	20·12	21 6	19·68
1875						1890					
FORTNIGHT						FORTNIGHT					
January	{ 1st	4 9½	16·36	17 6	16	January	{ 1st	3 8½	21·13	22 7½	20·68
	{ 2nd	4 9½	16·4	17 5	15·94		{ 2nd	3 8½	21·13	22 10	20·74
February	{ 1st	4 9½	16·4	17 6	16	February	{ 1st	3 7½	21·57	22 14	20·97
	{ 2nd	4 9½	16·43	17 6	16		{ 2nd	3 8	21·43	22 10	20·74
March	{ 1st	4 9½	16·52	17 6	16	March	{ 1st	3 7½	21·49	23 —	21·08
	{ 2nd	4 9½	16·5	17 13	16·4		{ 2nd	3 7½	21·49	23 1	21·13
April	{ 1st	4 9½	16·43	17 8	16·12	April	{ 1st	3 9	20·95	22 14	20·97
	{ 2nd	4 9½	16·5	17 10	16·23		{ 2nd	3 10½	20·25	22 8	20·62
May	{ 1st	4 9	16·53	17 10	16·23	May	{ 1st	3 11½	19·91	22 —	20·16
	{ 2nd	4 8½	16·59	17 12	16·35		{ 2nd	3 10½	20·25	22 —	20·16
June	{ 1st	4 7½	16·95	17 13	16·4	June	{ 1st	3 11½	19·75	21 9	19·77
	{ 2nd	4 7½	16·91	17 13	16·4		{ 2nd	3 11½	19·75	21 2	19·36
July	{ 1st	4 7½	16·93	17 11	16·29	July	{ 1st	4 2	18·86	21 2	19·36
	{ 2nd	4 8	16·83	17 10	16·23		{ 2nd	4 2½	18·65	20 —	18·33
August	{ 1st	4 8½	16·76	17 10	16·23	August	{ 1st	4 3½	18·36	19 5	17·7
	{ 2nd	4 8½	16·65	17 10	16·23		{ 2nd	4 6½	17·30	18 10	17·07
September	{ 1st	4 8½	16·61	17 9	16·17	September	{ 1st	4 5½	17·68	18 15½	17·39
	{ 2nd	4 8½	16·63	17 9	16·17		{ 2nd	4 2	18·86	19 14	18·21
October	{ 1st	4 9	16·53	17 8	16·12	October	{ 1st	4 1½	19·05	20 4	18·56
	{ 2nd	4 9	16·53	17 8	16·12		{ 2nd	4 0½	19·44	21 2	19·36
November	{ 1st	4 8½	16·5	17 10	16·23	November	{ 1st	3 11½	19·91	21 6	19·59
	{ 2nd	4 8½	16·61	17 10	16·23		{ 2nd	4 0½	19·34	21 2	19·36
December	{ 1st	4 8½	16·65	17 12	16·35	December	{ 1st	4 1	19·24	21 8	19·71
	{ 2nd	4 8½	16·8	..	..		{ 2nd	4 —	19·65	21 4	19·48

* The exact amount is £3-18-6-99, but for convenience £3-18-7 has been adopted. It represents the equivalent of gold $\frac{5}{16}$ fine (the silver standard) derived from the mint price of £3-17-10½ per ounce for gold $\frac{1}{16}$ fine (the gold standard).

NOTE.—On the 26th June 1893 the mints were closed to the coinage of silver for the public and from that date the relative value of gold and silver in India ceased to be derivable from the rupee price of gold.

(a) From January 1888 the figures represent the price of bar gold of 100 touch at or about the close of each fortnight, as given in the "Current Quotations," published by the Chamber of Commerce, Bombay. Previously, the touch was 99½.

PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1917

		IN LONDON		IN INDIA					IN LONDON		IN INDIA		
		Price of standard silver ($\frac{23}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{23}{100}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{23}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{23}{100}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
		s. d.		₹ a.	₹ a.				s. d.		₹ a.	₹ a.	
1894													
FORTNIGHT													
January	{ 1st	2 7 $\frac{3}{4}$	29-70	25 12	89 8	28-65	January	{ 1st	2 5 $\frac{1}{2}$	31-76	25 4	78 15	31-85
	{ 2nd	2 6 $\frac{1}{2}$	30-60	26 4	87 12	29-79		{ 2nd	2 5 $\frac{1}{2}$	31-76	25 6	79 12	31-68
February	{ 1st	2 5 $\frac{3}{4}$	32-10	27 12	88 —	31-4	February	{ 1st	2 5 $\frac{1}{2}$	31-70	25 6	80 8	31-39
	{ 2nd	2 3 $\frac{3}{4}$	34-14	28 2	85 12	32-66		{ 2nd	2 5 $\frac{1}{2}$	31-76	25 9	80 8	31-62
March	{ 1st	2 3 $\frac{3}{4}$	34-76	27 8	80 15	33-84	March	{ 1st	2 4 $\frac{1}{2}$	32-66	25 11	80 —	31-98
	{ 2nd	2 3 $\frac{3}{4}$	33-98	27 9	80 8	34-1		{ 2nd	2 4 $\frac{1}{2}$	33-31	25 9	78 1	32-61
April	{ 1st	2 5	32-52	28 —	84 5	33-07	April	{ 1st	2 4 $\frac{1}{2}$	33-09	25 11	78 1	32-77
	{ 2nd	2 5 $\frac{3}{4}$	32-31	28 11	88 13	32-17		{ 2nd	2 4 $\frac{3}{4}$	33-45	25 13 $\frac{1}{2}$	77 2	33-37
May	{ 1st	2 4 $\frac{3}{4}$	32-94	29 7 $\frac{1}{2}$	92 2	32-85	May	{ 1st	2 4 $\frac{3}{4}$	33-60	26 9	78 1	33-88
	{ 2nd	2 4 $\frac{1}{2}$	33-38	29 3	89 —	31-66		{ 2nd	2 3 $\frac{3}{4}$	34-14	26 10	77 6	34-12
June	{ 1st	2 4 $\frac{3}{4}$	32-94	29 6	92 6	31-67	June	{ 1st	2 3 $\frac{3}{4}$	34-21	26 3	77 7	33-68
	{ 2nd	2 4 $\frac{3}{4}$	32-8	30 8	92 2	32-97		{ 2nd	2 3 $\frac{3}{4}$	34-21	26 1 $\frac{1}{2}$	76 5	34-05
July	{ 1st	2 4 $\frac{1}{2}$	33-16	29 15	90 8	32-94	July	{ 1st	2 3 $\frac{3}{4}$	34-21	25 8	74 5	34-17
	{ 2nd	2 4 $\frac{1}{2}$	32-73	29 12	91 4	32-47		{ 2nd	2 2 $\frac{3}{4}$	35-42	25 7	72 10	34-88
August	{ 1st	2 4 $\frac{1}{2}$	32-59	29 9	90 11	32-42	August	{ 1st	2 1 $\frac{1}{2}$	36-98	24 14	67 10	36-63
	{ 2nd	2 6 $\frac{1}{2}$	31-11	27 10	89 5	30-8		{ 2nd	1 11 $\frac{3}{4}$	39-78	24 8	64 1	38-08
September	{ 1st	2 5 $\frac{3}{4}$	31-70	28 8	88 7	32-09	September	{ 1st	2 1 $\frac{3}{4}$	36-62	24 10	67 14	36-13
	{ 2nd	2 5 $\frac{3}{4}$	32-31	28 12	89 3	32-1		{ 2nd	2 1 $\frac{3}{4}$	36-98	24 15	67 2	42-93
October	{ 1st	2 5 $\frac{3}{4}$	32-45	28 10 $\frac{1}{2}$	88 15	32-09	October	{ 1st	2 3 $\frac{3}{4}$	34-69	24 10	70 4	34-91
	{ 2nd	2 5 $\frac{3}{4}$	32-31	28 9 $\frac{1}{2}$	89 —	31-99		{ 2nd	2 3 $\frac{1}{2}$	34-29	24 10	69 10	35-22
November	{ 1st	2 4 $\frac{1}{2}$	32-59	28 10	89 4	31-94	November	{ 1st	2 2 $\frac{3}{4}$	35-25	24 10	70 —	35-03
	{ 2nd	2 4 $\frac{1}{2}$	33-02	28 13	88 8	32-42		{ 2nd	2 3 $\frac{3}{4}$	34-29	25 1	74 12	33-39
December	{ 1st	2 3 $\frac{1}{2}$	33-91	29 4 $\frac{1}{2}$	88 1	33-11	December	{ 1st	2 2 $\frac{3}{4}$	35-01	25 2	72 6	34-77
	{ 2nd	2 3 $\frac{1}{2}$	34-61	29 9	86 11	33-90		{ 2nd	2 2 $\frac{3}{4}$	35-42	24 15	70 8	35-22
1895													
FORTNIGHT													
January	{ 1st	2 3 $\frac{3}{4}$	34-69	29 15	87 14	33-96	January	{ 1st	2 2 $\frac{3}{4}$	35-25	24 5	69 5	34-93
	{ 2nd	2 3 $\frac{3}{4}$	34-37	30 5	87 14	34-35		{ 2nd	2 2 $\frac{3}{4}$	36-1	24 6	69 5	35-02
February	{ 1st	2 3 $\frac{3}{4}$	34-53	29 10	88 7	33-36	February	{ 1st	2 1 $\frac{3}{4}$	36-53	24 3	68 3	35-32
	{ 2nd	2 3 $\frac{3}{4}$	34-21	29 8	88 5	33-26		{ 2nd	2 1 $\frac{3}{4}$	36-80	24 2 $\frac{1}{2}$	68 2	35-31
March	{ 1st	2 4 $\frac{1}{2}$	33-60	29 5	88 —	33-18	March	{ 1st	2 1 $\frac{3}{4}$	36-80	24 4	67 6	35-87
	{ 2nd	2 6	31-43	29 3	90 —	32-29		{ 2nd	2 1 $\frac{3}{4}$	36-71	24 8	67 6	36-21
April	{ 1st	2 6 $\frac{3}{4}$	31-05	28 10	91 9	31-14	April	{ 1st	2 1 $\frac{3}{4}$	36-44	24 5	67 4	36
	{ 2nd	2 6 $\frac{3}{4}$	31-17	28 11 $\frac{1}{2}$	94 5	30-32		{ 2nd	2 2 $\frac{3}{4}$	35-84	24 7 $\frac{1}{2}$	66 9	36-61
May	{ 1st	2 6 $\frac{3}{4}$	30-67	28 14	94 10	30-39	May	{ 1st	2 2 $\frac{3}{4}$	35-92	24 5 $\frac{1}{2}$	67 —	36-18
	{ 2nd	2 6 $\frac{3}{4}$	30-79	28 11 $\frac{1}{2}$	94 6	30-30		{ 2nd	2 2 $\frac{3}{4}$	35-09	24 6 $\frac{1}{2}$	68 7	35-51
June	{ 1st	2 6 $\frac{3}{4}$	30-92	28 12 $\frac{1}{2}$	94 8	30-33	June	{ 1st	2 2 $\frac{3}{4}$	35-09	24 6	69 —	35-18
	{ 2nd	2 6 $\frac{3}{4}$	30-98	29 2	93 10	30-98		{ 2nd	2 3 $\frac{3}{4}$	34-53	24 7	70 12	34-39
July	{ 1st	2 6 $\frac{3}{4}$	30-85	29 0 $\frac{1}{2}$	93 13	30-32	July	{ 1st	2 3 $\frac{3}{4}$	34-53	24 5	69 12	34-71
	{ 2nd	2 6 $\frac{3}{4}$	31-17	28 14 $\frac{1}{2}$	93 13	30-67		{ 2nd	2 3	34-93	24 4 $\frac{1}{2}$	70 4	34-42
August	{ 1st	2 6 $\frac{3}{4}$	31-05	28 11 $\frac{1}{2}$	93 13	30-49	August	{ 1st	2 3 $\frac{1}{2}$	34-29	24 3	70 8	34-16
	{ 2nd	2 6 $\frac{3}{4}$	30-92	28 11	93 10	30-51		{ 2nd	2 3 $\frac{1}{2}$	34-14	24 3	70 11	34-07
September	{ 1st	2 6 $\frac{3}{4}$	30-92	28 13 $\frac{1}{2}$	90 13	31-63	September	{ 1st	2 4	33-68	24 —	71 3	33-57
	{ 2nd	2 6 $\frac{3}{4}$	30-79	28 6 $\frac{1}{2}$	92 —	30-75		{ 2nd	2 4 $\frac{1}{4}$	33-38	24 2	72 2	33-31
October	{ 1st	2 7 $\frac{1}{8}$	30-3	27 15	92 2	30-20	October	{ 1st	2 3 $\frac{1}{4}$	34-06	24 2	71 1	33-81
	{ 2nd	2 7	30-42	27 12 $\frac{1}{2}$	91 7	30-26		{ 2nd	2 4 $\frac{1}{4}$	33-38	24 1 $\frac{1}{2}$	71 12	33-47
November	{ 1st	2 6 $\frac{3}{4}$	30-67	27 15 $\frac{1}{2}$	91 7	30-44	November	{ 1st	2 3 $\frac{1}{4}$	33-75	24 1 $\frac{1}{2}$	71 2	33-73
	{ 2nd	2 6 $\frac{1}{2}$	30-73	27 14 $\frac{1}{2}$	90 15	30-56		{ 2nd	2 3 $\frac{3}{4}$	34-21	24 —	70 6	33-96
December	{ 1st	2 6 $\frac{3}{4}$	31-24	27 11 $\frac{1}{2}$	88 13	31-08	December	{ 1st	2 3 $\frac{3}{4}$	34-29	23 15	70 4	33-93
	{ 2nd	2 6 $\frac{1}{2}$	30-85	27 6	88 13	30-69		{ 2nd	2 3 $\frac{1}{4}$	34-53	23 14 $\frac{1}{2}$	69 10	34-10
1896													
FORTNIGHT													
January	{ 1st	2 6 $\frac{3}{4}$	30-54	27 3 $\frac{1}{2}$	89 —	30-45	January	{ 1st	2 3 $\frac{1}{2}$	34-29	23 15	68 11	33-87
	{ 2nd	2 6 $\frac{3}{4}$	30-67	27 7 $\frac{1}{4}$	89 10	30-51		{ 2nd	2 3 $\frac{1}{2}$	34-37	23 15	69 5	34-39
February	{ 1st	2 6 $\frac{3}{4}$	30-54	26 15	88 15	30-16	February	{ 1st	2 3 $\frac{1}{2}$	34-37	24 1	69 11	34-38
	{ 2nd	2 7 $\frac{3}{4}$	30-24	26 5 $\frac{1}{2}$	88 5	29-70		{ 2nd	2 3 $\frac{1}{2}$	34-37	24 2	70 3	34-23
March	{ 1st	2 7 $\frac{3}{4}$	30-06	26 6	87 12	29-93	March	{ 1st	2 3 $\frac{1}{2}$	34-29	24 —	70 9	33-87
	{ 2nd	2 7 $\frac{3}{4}$	30-12	26 10	87 6	30-34		{ 2nd	2 3 $\frac{1}{2}$	34-37	24 —	70 4	34-02
April	{ 1st	2 6 $\frac{3}{4}$	30-54	27 1	89 5	30-17	April	{ 1st	2 3 $\frac{1}{2}$	34-37	24 0 $\frac{3}{4}$	70 2	34-15
	{ 2nd	2 7 $\frac{3}{4}$	30-36	27 4 $\frac{1}{2}$	89 5	30-40		{ 2nd	2 4 $\frac{3}{4}$	32-80	24 —	72 2	33-13
May	{ 1st	2 7 $\frac{3}{4}$	30-3	27 13 $\frac{1}{2}$	90 9	30-62	May	{ 1st	2 4 $\frac{1}{2}$	33-53	24 0 $\frac{1}{2}$	72 2	33-18
	{ 2nd	2 7 $\frac{3}{4}$	30-24	27 10	91 1	30-21		{ 2nd	2 4 $\frac{3}{4}$	33-60	24 1	72 10	32-99
June	{ 1st	2 7 $\frac{3}{4}$	30	27 0 $\frac{1}{2}$	90 14	29-62	June	{ 1st	2 3 $\frac{1}{2}$	33-91	24	71 5	33-60
	{ 2nd	2 7 $\frac{3}{4}$	29-93	26 14	90 —	29-74		{ 2nd	2 3 $\frac{1}{2}$	34-06	24 1	70 12	33-80
July	{ 1st	2 7 $\frac{3}{4}$	30-06	27 0 $\frac{1}{2}$	90 13	29-64	July	{ 1st	2 3 $\frac{3}{4}$	34-14	24 1 $\frac{1}{2}$	70 6	34-09
	{ 2nd	2 7 $\frac{3}{4}$	30-06	26 15	91 7	29-34		{ 2nd	2 3 $\frac{3}{4}$	33-98	24 1 $\frac{1}{4}$	71 1	33-74
August	{ 1st	2 7	30-42	27 —	90 8	29-71	August	{ 1st	2 3 $\frac{3}{4}$	33-98	24 2	70 11	33-98
	{ 2nd	2 6 $\frac{1}{2}$	30-73	27 4 $\frac{1}{2}$	88 13	30-45		{ 2nd	2 3 $\frac{3}{4}$	34-76	24 —	69 6	34-46
September	{ 1st	2 6 $\frac{1}{2}$	31-43	27 1	87 4								

PRICES AND EXCHANGE

No. 53.— PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE

		IN LONDON		IN INDIA					IN LONDON		IN INDIA		
		Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 3/4 fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 3/4 fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
1900		s. d.		R. a.	R. a.		1903		s. d.		R. a.	R. a.	
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 3 3/4	34.45	24 —	68 8	34.89	January	{ 1st	1 10	42.86	24 0 1/2	56 9	42.31
	{ 2nd	2 3 3/4	33.98	24 2	69 8	34.55		{ 2nd	1 9 7/8	43.11	24 0 1/2	55 11	42.97
February	{ 1st	2 3 3/4	34.21	24 —	69 9	34.36	February	{ 1st	1 10 1/4	42.38	24 0 1/2	57 7	41.66
	{ 2nd	2 3 3/4	34.29	23 15	69 8	34.30		{ 2nd	1 10 3/8	42.62	24 0 1/2	56 13	42.12
March	{ 1st	2 3 3/4	34.14	23 15	69 8	34.30	March	{ 1st	1 10 3/8	41.68	24 1 1/2	57 14	41.46
	{ 2nd	2 3 3/4	34.29	24 —	69 14	34.2		{ 2nd	1 10 3/4	41.45	24 2 1/2	58 3	41.34
April	{ 1st	2 3 3/4	34.45	24 —	69 13	34.23	April	{ 1st	1 11 1/16	40.88	24 1 1/2	58 14	40.75
	{ 2nd	2 3 3/4	34.37	24 0 1/2	69 14	34.24		{ 2nd	2 0 3/8	38.29	24 2 1/2	63 2	38.11
May	{ 1st	2 3 3/4	34.21	24 2	70 10	34.02	May	{ 1st	2 1 3/8	37.53	24 3	64 3	37.53
	{ 2nd	2 3 3/4	34.21	24 1	70 2	34.17		{ 2nd	2 0 3/8	38.49	24 3 1/2	63 2	38.18
June	{ 1st	2 3 3/4	34.06	24 —	70 2	34.08	June	{ 1st	2 0 1/2	38.89	24 2	61 1	39.34
	{ 2nd	2 4 1/8	33.38	24 —	71 7	33.45		{ 2nd	2 0 1/4	38.89	24 2 1/2	61 13	38.92
July	{ 1st	2 4 1/8	33.31	24 —	72 3	33.11	July	{ 1st	2 0 3/8	38.1	24 2 1/2	63 3	38.07
	{ 2nd	2 4 1/8	33.45	24 0 1/2	71 15	33.23		{ 2nd	2 1 5/16	37.25	24 2 1/2	64 9	37.23
August	{ 1st	2 4 1/8	33.60	24 1	72 2	33.22	August	{ 1st	2 1 1/2	36.98	24 2 1/2	65 15	36.43
	{ 2nd	2 4 1/8	33.16	24 1	72 6	33.11		{ 2nd	2 2 1/8	35.25	24 2 1/2	67 6	35.68
September	{ 1st	2 4 1/8	32.59	24 1	73 9	32.57	September	{ 1st	2 2 3/8	35.75	24 1	67 2	35.69
	{ 2nd	2 5 1/8	32.24	24 1	74 5	32.24		{ 2nd	2 3 3/8	34.14	24 1 1/2	69 3	34.68
October	{ 1st	2 5 3/8	32.38	24 1	73 15	32.41	October	{ 1st	2 4 3/8	33.53	24 1 1/2	72 2	33.26
	{ 2nd	2 5 3/8	31.63	24 1 1/2	75 8	31.78		{ 2nd	2 4	33.68	24 1 1/2	70 4	34.15
November	{ 1st	2 5 5/8	31.90	24 1 1/2	75 8	31.78	November	{ 1st	2 3 1/8	34.76	24 1 1/2	68 9	34.99
	{ 2nd	2 5 1/8	31.76	24 1 1/2	75 2	31.94		{ 2nd	2 2 1/8	35.92	24 1 1/2	68 2	35.27
December	{ 1st	2 5 1/8	31.83	24 0 1/2	74 14	31.96	December	{ 1st	2 1 1/8	36.53	24 1 1/4	64 12	37.03
	{ 2nd	2 5 1/8	31.00	24 —	74 6	32.13		{ 2nd	2 1 1/8	36.36	24 1	64 14	36.86
1901							1904						
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 5 1/8	32.38	24 —	74 2	32.5	January	{ 1st	2 3 5/16	34.53	24 1	69 12	34.35
	{ 2nd	2 3 1/8	33.75	24 0 1/2	71 5	33.56		{ 2nd	2 1 3/8	36.62	24 1	65 15	36.34
February	{ 1st	2 3 1/8	33.75	24 1	71 3	33.66	February	{ 1st	2 3 1/8	34.61	24 1	67 14	35.3
	{ 2nd	2 4 1/8	33.45	24 0 1/2	71 9	33.44		{ 2nd	2 2 7/8	35.09	24 1 1/4	68 7	34.66
March	{ 1st	2 4 1/8	33.60	24 0 1/2	72 —	33.24	March	{ 1st	2 2 3/8	36.1	24 2	67 6	36.75
	{ 2nd	2 3 5/8	33.75	24 1	70 6	34.05		{ 2nd	2 1 1/2	36.98	24 1 1/2	65 6	36.69
April	{ 1st	2 3 3/8	34.76	24 1	70 —	34.23	April	{ 1st	2 0 7/16	38.58	24 1 1/2	64 5	37.49
	{ 2nd	2 3 3/8	34.69	24 0 1/2	70 6	34.01		{ 2nd	2 1 7/16	37.44	24 1 1/2	65 11	36.53
May	{ 1st	2 3 3/8	34.45	24 1 1/2	70 10	33.97	May	{ 1st	2 1 3/8	36.62	24 1 3/4	64 12	37.08
	{ 2nd	2 3 7/8	34.37	24 1 1/2	71 1	33.77		{ 2nd	2 1 3/8	37.16	24 1 3/4	65 2	36.87
June	{ 1st	2 3 7/8	34.37	24 3	70 13	34.01	June	{ 1st	2 1 7/16	37.07	24 2	65 —	36.96
	{ 2nd	2 3 1/8	34.61	24 3	70 10	34.1		{ 2nd	2 2 1/8	36.1	24 1 3/4	66 3	36.27
July	{ 1st	2 2 3/8	35.09	24 3	69 4	34.78	July	{ 1st	2 2 3/8	35.5	24 1 1/2	67 14	35.37
	{ 2nd	2 2 1/8	35.01	24 3	69 3	34.81		{ 2nd	2 2 1/8	35.09	24 1 1/2	69 6	34.69
August	{ 1st	2 2 1/8	35.17	24 3	68 12	35.63	August	{ 1st	2 2 3/8	35.42	24 1 1/2	68 2	35.22
	{ 2nd	2 3	34.93	24 2 1/2	69 1	34.83		{ 2nd	2 2 3/8	34.97	24 1 1/2	67 2	35.74
September	{ 1st	2 3	34.93	24 —	68 12	34.99	September	{ 1st	2 2 3/8	36.01	24 1	66 14	35.83
	{ 2nd	2 2 1/8	35.01	24 —	68 5	35.17		{ 2nd	2 2 1/8	35.33	24 1	67 10	35.43
October	{ 1st	2 2 1/8	35.5	24 2	67 12	35.46	October	{ 1st	2 2 1/8	35.5	24 1	67 10	35.43
	{ 2nd	2 2 1/8	35.5	24 2	67 10	35.53		{ 2nd	2 2 1/8	35.01	24 0 1/2	68 3	35.1
November	{ 1st	2 2 1/8	36.1	24 2	66 8	36.12	November	{ 1st	2 2 1/8	35.01	24 0 1/2	68 14	34.75
	{ 2nd	2 2 1/8	37.16	24 2	65 3	36.85		{ 2nd	2 3 1/8	34.53	24 0 1/2	70 8	33.67
December	{ 1st	2 1 7/8	37.07	24 1 1/2	64 14	36.98	December	{ 1st	2 3 1/8	33.75	24 0 1/2	71 —	33.71
	{ 2nd	2 1 1/8	36.71	24 1 1/2	65 10	36.56		{ 2nd	2 4 1/8	33.09	24 0 3/4	73 2	32.75
1902							1905						
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 1 5/8	36.80	24 0 1/2	65 2	36.75	January	{ 1st	2 3 11/16	34.06	24 0 1/2	71 11	33.46
	{ 2nd	2 1 1/2	36.98	24 —	65 —	36.77		{ 2nd	2 3 1/8	33.75	24 0 3/4	71 11	33.44
February	{ 1st	2 1 1/2	36.98	24 1	65 —	36.86	February	{ 1st	2 4 1/8	33.38	24 0 3/4	70 15	33.76
	{ 2nd	2 1 1/2	37.16	24 1 1/2	64 5	37.32		{ 2nd	2 3 5/8	34.14	24 0 3/4	69 13	34.28
March	{ 1st	2 0 3/8	38.01	24 1 1/2	63 8	37.78	March	{ 1st	2 2 1/8	35.01	24 0 3/4	69 5	34.53
	{ 2nd	2 0 1/8	38.01	24 1 1/2	63 11	37.67		{ 2nd	2 1 3/8	36.53	24 0 3/4	66 14	35.81
April	{ 1st	2 0 3/8	38.49	24 2	63 —	38.13	April	{ 1st	2 2 3/8	35.75	24 1	67 8	35.5
	{ 2nd	1 11 1/8	40.13	24 2 1/2	60 4	39.93		{ 2nd	2 2 3/8	35.75	24 1	66 13	35.86
May	{ 1st	1 11 1/8	39.91	24 2 1/2	61 —	39.44	May	{ 1st	2 2 3/8	35.42	24 1	67 7	33.22
	{ 2nd	1 11 1/8	39.60	24 3	60 15	39.53		{ 2nd	2 2 3/8	35.17	24 1 1/4	69 3	34.68
June	{ 1st	2 0	39.29	24 2 1/2	61 11	39	June	{ 1st	2 3 1/8	34.84	24 1 1/2	69 5	34.62
	{ 2nd	2 0 1/4	38.89	24 2 1/2	62 —	38.80		{ 2nd	2 2 1/8	35.17	24 1 1/2	68 12	34.9
July	{ 1st	2 0 7/8	38.58	24 2	62 9	38.4	July	{ 1st	2 3 5/8	34.53	24 1	69 1	36.69
	{ 2nd	2 0 7/8	38.58	24 2	62 14	38.21		{ 2nd	2 3 5/8	34.53	24 1	69 10	32.17
August	{ 1st	2 0 3/8	38.98	24 2	62 —	38.75	August	{ 1st	2 3 5/8	34.14	24 1	70 —	34.23
	{ 2nd	2 0 3/8	38.98	24 2	61 12	38.91		{ 2nd	2 4	33.68	24 0 1/2	71 3	33.62
September	{ 1st	1 11 1/8	38.65	24 1 1/2	60 14	39.41	September	{ 1st	2 4 1/8	32.8	24 —	72 12	32.85
	{ 2nd	1 11 1/8	39.81	24 1 1/2	60 3	39.86		{ 2nd	2 4 1/8	33.23	24 1	72 14	32.88
October	{ 1st	1 11 1/8	40.34	24 1 1/2	59 7	40.36	October	{ 1st	2 4 1/8	32.66	24 0 1/2	73 9	32.5
	{ 2nd	1 11 1/8	40.56	24 1 1/2	59 10	40.24		{ 2nd	2 4 1/8	32.66	24 0 1/2	72 8	32.1
November	{ 1st	1 10 1/8	41.45	24 1 1/2	57 14	41.46	November	{ 1st	2 5 1/8	32.24	24 0 1/2	73 9	32.5
	{ 2nd	1 9 1/8	44.25	24 1	54 12	43.77		{ 2nd	2 6 5/8	31.11	24 0 1/2	76 —	31.39
December	{ 1st	1 10 1/8	42.38	24 0 1/2	56 —	42.73	December	{ 1st	2 6 5/8	31.11	24 0 1/2	75 13	31.56
	{ 2nd	1 10 1/8	42.50	24 0 1/2	56 10	42.26		{ 2nd	2 5 1/8	31.5	24 1 1/4	75 15	31.55

of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1917—continued

		IN LONDON		IN INDIA				IN LONDON		IN INDIA			
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{239}{240}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{239}{240}$ fine) per 100 tolas (less 5 per cent import duty) *	Relative value of fine silver to gold
		s. d.		R. a.	R. a.				s. d.		R. a.	R. a.	
1906								1909					
FORTNIGHT								FORTNIGHT					
January	{ 1st	2 6 $\frac{1}{2}$	31-17	24 0 $\frac{1}{2}$	77 14	34-07	January	{ 1st	2 0 $\frac{1}{2}$	39-09	24 2 $\frac{1}{2}$	60 11	39-64
	{ 2nd	2 6 $\frac{1}{2}$	31-24	24 0 $\frac{1}{2}$	76 7	31-31		{ 2nd	1 11 $\frac{1}{2}$	39-50	24 2 $\frac{1}{2}$	60 10	39-68
February	{ 1st	2 6 $\frac{1}{2}$	30-79	24 0 $\frac{1}{2}$	75 15	31-51	February	{ 1st	1 11 $\frac{1}{2}$	39-81	24 3 $\frac{1}{2}$	61 3	39-42
	{ 2nd	2 6 $\frac{1}{2}$	30-79	24 0 $\frac{1}{2}$	77 —	31-08		{ 2nd	1 11 $\frac{1}{2}$	40-45	24 3	59 9	40-44
March	{ 1st	2 5 $\frac{1}{2}$	31-56	24 0 $\frac{1}{2}$	75 5	31-78	March	{ 1st	1 11 $\frac{1}{2}$	40-45	24 3	59 11	40-35
	{ 2nd	2 6	31-43	24 2 $\frac{1}{2}$	76 3	31-55		{ 2nd	1 11 $\frac{1}{2}$	40-67	24 3	59 7	40-52
April	{ 1st	2 5 $\frac{1}{2}$	31-7	24 2 $\frac{1}{2}$	77 10	30-99	April	{ 1st	1 11 $\frac{1}{2}$	40-13	24 3	60 8	39-81
	{ 2nd	2 6 $\frac{1}{2}$	30-92	24 5	79 8	30-45		{ 2nd	2 0 $\frac{1}{2}$	38-59	24 2 $\frac{1}{2}$	62 2	38-72
May	{ 1st	2 6 $\frac{1}{2}$	30-73	24 4	78 3	30-88	May	{ 1st	2 0 $\frac{1}{2}$	38-79	24 2 $\frac{1}{2}$	61 15	38-84
	{ 2nd	2 7 $\frac{1}{2}$	30-3	24 3	78 11	30-61		{ 2nd	2 0 $\frac{1}{2}$	38-69	24 3 $\frac{1}{2}$	62 10	38-51
June	{ 1st	2 5 $\frac{1}{2}$	31-83	24 1	75 5	31-82	June	{ 1st	2 0	39-29	24 3	61 7	39-21
	{ 2nd	2 6 $\frac{1}{2}$	31-24	24 2	76 9	31-38		{ 2nd	1 11 $\frac{1}{2}$	39-39	24 2 $\frac{1}{2}$	62 —	38-82
July	{ 1st	2 6 $\frac{1}{2}$	31-11	24 2	76 11	31-33	July	{ 1st	1 11 $\frac{1}{2}$	40-13	24 2 $\frac{1}{2}$	60 3	39-97
	{ 2nd	2 6 $\frac{1}{2}$	31-37	24 1 $\frac{1}{2}$	76 9	31-34		{ 2nd	1 11 $\frac{1}{2}$	40-23	24 3 $\frac{1}{2}$	60 —	40-17
August	{ 1st	2 6 $\frac{1}{2}$	30-79	24 1 $\frac{1}{2}$	77 4	31-06	August	{ 1st	1 11 $\frac{1}{2}$	40-02	24 3	60 9	39-77
	{ 2nd	2 6 $\frac{1}{2}$	30-54	24 1 $\frac{1}{2}$	78 1	30-74		{ 2nd	2 0	39-29	24 2 $\frac{1}{2}$	61 2	39-38
September	{ 1st	2 7 $\frac{1}{2}$	29-99	24 1	79 11	30-07	September	{ 1st	1 11 $\frac{1}{2}$	39-60	24 3	60 10	39-73
	{ 2nd	2 7 $\frac{1}{2}$	29-94	24 1	79 10	30-09		{ 2nd	1 11 $\frac{1}{2}$	39-71	24 1	60 1	39-90
October	{ 1st	2 8 $\frac{1}{2}$	29-24	24 0 $\frac{1}{2}$	82 4	29-09	October	{ 1st	1 11 $\frac{1}{2}$	40-23	24 —	59 6	40-25
	{ 2nd	2 8 $\frac{1}{2}$	29-07	24 —	82 2	29-1		{ 2nd	1 11 $\frac{1}{2}$	40-89	24 —	58 3	41-07
November	{ 1st	2 8 $\frac{1}{2}$	28-63	23 15 $\frac{1}{2}$	83 2	28-71	November	{ 1st	1 11 $\frac{1}{2}$	40-56	24 —	58 7	40-90
	{ 2nd	2 8	29-47	24 —	81 7	29-35		{ 2nd	1 11 $\frac{1}{2}$	39-92	23 15	58 14	40-49
December	{ 1st	2 7 $\frac{1}{2}$	29-76	24 —	79 8	30-06	December	{ 1st	2 0 $\frac{1}{2}$	39-09	23 15 $\frac{1}{2}$	60 10	39-37
	{ 2nd	2 8 $\frac{1}{2}$	29-13	24 —	81 8	29-33		{ 2nd	2 0 $\frac{1}{2}$	38-89	24 —	60 10	39-42
1907								1910					
FORTNIGHT								FORTNIGHT					
January	{ 1st	2 7 $\frac{1}{2}$	29-82	24 1 $\frac{1}{2}$	80 15	29-81	January	{ 1st	2 0 $\frac{1}{2}$	38-98	24 —	60 13	39-30
	{ 2nd	2 7 $\frac{1}{2}$	29-94	24 1	79 10	30-09		{ 2nd	2 0 $\frac{1}{2}$	39-09	24 —	60 10	39-42
February	{ 1st	2 7 $\frac{1}{2}$	29-76	24 2 $\frac{1}{2}$	80 —	30-07	February	{ 1st	2 0	39-29	23 15 $\frac{1}{2}$	60 1	39-74
	{ 2nd	2 8 $\frac{1}{2}$	29-35	24 2	80 1	30-01		{ 2nd	1 11 $\frac{1}{2}$	40-45	23 15 $\frac{1}{2}$	57 8*	41-51
March	{ 1st	2 7 $\frac{1}{2}$	30	24 1	80 6	29-81	March	{ 1st	1 11 $\frac{1}{2}$	39-81	23 15 $\frac{1}{2}$	59 14	39-89
	{ 2nd	2 6 $\frac{1}{2}$	30-73	24 1	78 10	30-48		{ 2nd	2 0 $\frac{1}{2}$	38-99	24 —	61 2	39-10
April	{ 1st	2 6 $\frac{1}{2}$	30-98	24 1	77 8	30-88	April	{ 1st	2 0 $\frac{1}{2}$	38-29	24 2	62 8	38-44
	{ 2nd	2 6 $\frac{1}{2}$	30-98	24 1 $\frac{1}{2}$	78 13	30-44		{ 2nd	2 0 $\frac{1}{2}$	38-01	24 1 $\frac{1}{2}$	62 13	38-20
May	{ 1st	2 6 $\frac{1}{2}$	31-11	24 3	79 5	30-37	May	{ 1st	2 0 $\frac{1}{2}$	37-91	24 1	63 2	37-96
	{ 2nd	2 6 $\frac{1}{2}$	30-88	24 1 $\frac{1}{2}$	78 13	30-44		{ 2nd	2 0 $\frac{1}{2}$	38-29	24 2	62 14	38-21
June	{ 1st	2 6 $\frac{1}{2}$	30-67	24 —	78 8	30-45	June	{ 1st	2 0 $\frac{1}{2}$	38-29	24 4	63 —	38-33
	{ 2nd	2 7	30-42	23 15 $\frac{1}{2}$	78 8	30-43		{ 2nd	2 0 $\frac{1}{2}$	38-20	24 1 $\frac{1}{2}$	62 14	38-16
July	{ 1st	2 7 $\frac{1}{2}$	30-24	24 —	80 —	29-87	July	{ 1st	2 1 $\frac{1}{2}$	37-34	24 2	63 12	37-68
	{ 2nd	2 7 $\frac{1}{2}$	29-76	24 —	82 5	29-03		{ 2nd	2 0 $\frac{1}{2}$	38-29	24 2 $\frac{1}{2}$	62 8	38-49
August	{ 1st	2 7 $\frac{1}{2}$	29-64	24 —	81 9	29-26	August	{ 1st	2 0 $\frac{1}{2}$	38-29	24 4	62 5	38-75
	{ 2nd	2 7 $\frac{1}{2}$	30	24 0 $\frac{1}{2}$	79 9	30-06		{ 2nd	2 0 $\frac{1}{2}$	38-79	24 4	61 3	39-47
September	{ 1st	2 7 $\frac{1}{2}$	30-12	23 15 $\frac{1}{2}$	79 8	30-02	September	{ 1st	2 0 $\frac{1}{2}$	38-39	24 2	62 2	38-67
	{ 2nd	2 7 $\frac{1}{2}$	30-24	24 —	79 3	30-18		{ 2nd	2 0 $\frac{1}{2}$	37-91	24 1 $\frac{1}{2}$	62 15	38-12
October	{ 1st	2 5 $\frac{1}{2}$	32-24	24 —	71 14	33-25	October	{ 1st	2 1 $\frac{1}{2}$	36-80	24 1 $\frac{1}{2}$	65 3	36-81
	{ 2nd	2 3 $\frac{1}{2}$	34-21	24 —	70 2	34-08		{ 2nd	2 1 $\frac{1}{2}$	36-71	24 0 $\frac{1}{2}$	65 1	36-78
November	{ 1st	2 2 $\frac{1}{2}$	35-01	24 2	68 15	34-85	November	{ 1st	2 1 $\frac{1}{2}$	36-53	24 —	65 7	36-52
	{ 2nd	2 2 $\frac{1}{2}$	35-33	24 2 $\frac{1}{2}$	68 13	34-96		{ 2nd	2 1 $\frac{1}{2}$	37-16	24 —	64 6	37-12
December	{ 1st	2 1	37-72	24 4	66 14	36-11	December	{ 1st	2 1 $\frac{1}{2}$	37-34	24 —	63 13	37-45
	{ 2nd	2 0 $\frac{1}{2}$	38-69	24 4	65 11	36-45		{ 2nd	2 0 $\frac{1}{2}$	37-81	24 —	63 —	37-93
1908								1911					
FORTNIGHT								FORTNIGHT					
January	{ 1st	2 1 $\frac{1}{2}$	36-71	24 6	65 11	36-95	January	{ 1st	2 1	37-72	24 —	64 9	37-02
	{ 2nd	2 1 $\frac{1}{2}$	36-98	24 7	67 2	36-25		{ 2nd	2 0 $\frac{1}{2}$	38-69	24 —	61 8	38-86
February	{ 1st	2 2 $\frac{1}{2}$	35-84	24 10	67 14	36-13	February	{ 1st	1 11 $\frac{1}{2}$	39-60	24 —	60 2	39-75
	{ 2nd	2 1 $\frac{1}{2}$	36-98	24 4	66 11	36-21		{ 2nd	2 0 $\frac{1}{2}$	38-89	23 15 $\frac{1}{2}$	61 7	38-85
March	{ 1st	2 1 $\frac{1}{2}$	36-80	24 2	66 13	35-96	March	{ 1st	2 0 $\frac{1}{2}$	38-69	23 15 $\frac{1}{2}$	61 10	38-71
	{ 2nd	2 1 $\frac{1}{2}$	36-89	24 3	66 11	36-12		{ 2nd	2 0 $\frac{1}{2}$	38-89	23 15 $\frac{1}{2}$	61 12	38-65
April	{ 1st	2 1 $\frac{1}{2}$	37-34	24 4 $\frac{1}{4}$	66 5	36-54	April	{ 1st	2 0 $\frac{1}{2}$	38-49	23 15 $\frac{1}{2}$	62 10	38-11
	{ 2nd	2 0 $\frac{1}{2}$	38-79	24 6	64 8	37-63		{ 2nd	2 0 $\frac{1}{2}$	38-39	23 15 $\frac{1}{2}$	62 10	38-14
May	{ 1st	2 0 $\frac{1}{2}$	38-98	24 8	63 9	38-38	May	{ 1st	2 0 $\frac{1}{2}$	38-20	24 0 $\frac{1}{2}$	62 9	38-23
	{ 2nd	2 0 $\frac{1}{2}$	38-59	24 7	63 13	38-14		{ 2nd	2 0 $\frac{1}{2}$	38-39	24 0 $\frac{1}{2}$	62 9	38-23
June	{ 1st	2 0 $\frac{1}{2}$	37-9	24 5 $\frac{1}{2}$	64 3	37-74	June	{ 1st	2 0 $\frac{1}{2}$	38-49	24 0 $\frac{1}{2}$	62 7	

PRICES AND EXCHANGE

No. 53.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1917.—concluded

		IN LONDON		IN INDIA					IN LONDON		IN INDIA		
		Price of standard silver ($\frac{37}{10}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{339}{400}$ fine) per 100 tolas (less import duty 4 as. per ounce)	Relative value of fine silver to gold			Price of standard silver ($\frac{37}{10}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{339}{400}$ fine) per 100 tolas (less import duty 4 as. per ounce.)	Relative value of fine silver to gold
1912		s. d.		Rs. a.	Rs. a.		1915		s. d.		Rs. a.	Rs. a.	
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 1 $\frac{1}{2}$	36-98	23 15	65 4	36-53	January	{ 1st	1 10 $\frac{1}{2}$	41-11	24 9	59 10	41-02
	{ 2nd	2 2 $\frac{1}{2}$	35-17	23 15 $\frac{1}{2}$	67 8	35-36		{ 2nd	1 10 $\frac{1}{2}$	41-68	24 9	58 12	41-63
February	{ 1st	2 3 $\frac{1}{2}$	34-14	24 —	69 5	34-48	February	{ 1st	1 10 $\frac{1}{2}$	41-45	24 10	58 15	41-61
	{ 2nd	2 3	34-93	24 —	63 7	34-92		{ 2nd	1 10 $\frac{1}{2}$	41-22	24 8	59 7	41-05
March	{ 1st	2 2 $\frac{1}{2}$	35-09	23 14 $\frac{1}{2}$	68 5	34-85	March	{ 1st	1 11 $\frac{1}{4}$	40-56	24 8 $\frac{1}{2}$	62 2	39-32
	{ 2nd	2 2 $\frac{1}{2}$	35-33	23 14 $\frac{1}{2}$	70 10	33-71		{ 2nd	1 11 $\frac{1}{4}$	39-71	24 8	61 0	40-00
April	{ 1st	2 2 $\frac{1}{2}$	35-09	23 15	69 —	34-55	April	{ 1st	1 11 $\frac{1}{4}$	40-13	24 8	60 7	40-37
	{ 2nd	2 4 $\frac{3}{8}$	33-45	23 15 $\frac{1}{2}$	70 11	33-77		{ 2nd	1 11 $\frac{1}{4}$	39-50	24 8	61 9	39-63
May	{ 1st	2 4	33-68	23 15 $\frac{1}{2}$	71 2	33-58	May	{ 1st	1 11 $\frac{1}{4}$	39-92	24 10	61 3	40-08
	{ 2nd	2 4 $\frac{1}{8}$	33-60	23 15 $\frac{1}{2}$	71 2	33-54		{ 2nd	1 11 $\frac{1}{4}$	40-45	24 10	60 6	40-62
June	{ 1st	2 4 $\frac{1}{8}$	33-45	23 15 $\frac{1}{2}$	71 4	33-48	June	{ 1st	1 11 $\frac{1}{4}$	40-23	24 9	60 7	40-47
	{ 2nd	2 4 $\frac{1}{8}$	33-45	23 15 $\frac{1}{2}$	71 4	33-48		{ 2nd	1 11	41-00	24 12	58 15	41-82
July	{ 1st	2 3 $\frac{1}{2}$	33-98	23 15 $\frac{1}{2}$	70 7	33-89	July	{ 1st	1 10 $\frac{1}{2}$	41-80	24 10	58 7	41-96
	{ 2nd	2 3 $\frac{1}{2}$	33-98	23 15 $\frac{1}{2}$	70 2	34-06		{ 2nd	1 10 $\frac{1}{2}$	42-26	24 13	58 3	42-46
August	{ 1st	2 4 $\frac{1}{2}$	32-8	24 0 $\frac{1}{2}$	72 —	33-22	August	{ 1st	1 10	42-86	25 5	59 7	42-41
	{ 2nd	2 4 $\frac{1}{2}$	32-66	24 0 $\frac{1}{2}$	72 14	32-82		{ 2nd	1 10	42-86	25 4	58 15	42-66
September	{ 1st	2 5 $\frac{1}{8}$	32-45	23 15 $\frac{1}{2}$	73 9	32-47	September	{ 1st	1 11 $\frac{1}{2}$	40-13	25 2	59 15	41-74
	{ 2nd	2 5 $\frac{1}{8}$	32-03	23 15 $\frac{1}{2}$	74 11	31-94		{ 2nd	1 11 $\frac{1}{2}$	39-92	25 2	60 5	41-48
October	{ 1st	2 5 $\frac{1}{8}$	32-17	23 14 $\frac{1}{2}$	74 3	32-11	October	{ 1st	1 11	41-00	25 3	61 3	40-99
	{ 2nd	2 5	32-52	23 14 $\frac{1}{2}$	73 7	32-42		{ 2nd	1 11 $\frac{1}{2}$	40-89	25 3	61 4	40-95
November	{ 1st	2 4 $\frac{1}{2}$	32-66	23 14 $\frac{1}{2}$	72 9	32-79	November	{ 1st	2 0 $\frac{1}{8}$	38-59	25 4	62 9	40-19
	{ 2nd	2 5 $\frac{1}{2}$	32-24	23 14	73 7	32-38		{ 2nd	2 1 $\frac{3}{8}$	37-44	25 6	69 8	36-36
December	{ 1st	2 5 $\frac{1}{2}$	31-97	23 14 $\frac{1}{2}$	73 9	32-3	December	{ 1st	2 2 $\frac{1}{8}$	35-33	25 11	67 10	37-83
	{ 2nd	2 4 $\frac{1}{2}$	32-59	23 14 $\frac{1}{2}$	72 5	32-9		{ 2nd	2 1 $\frac{3}{8}$	36-44	25 12	67 0	38-27
1913							1916						
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 5 $\frac{1}{8}$	32-45	23 15	71 14	33-17	January	{ 1st	2 2	36-27	25 14	68 8	37-62
	{ 2nd	2 4 $\frac{1}{2}$	33-09	24 —	71 15	33-22		{ 2nd	2 3	34-93	25 13	68 15	37-29
February	{ 1st	2 4 $\frac{1}{8}$	33-16	24 —	73 7	32-54	February	{ 1st	2 3 $\frac{1}{2}$	33-83	25 15	69 0	37-44
	{ 2nd	2 3 $\frac{1}{8}$	34-53	24 0 $\frac{1}{2}$	73 10	32-59		{ 2nd	2 2 $\frac{1}{2}$	35-01	26 5	68 13	38-08
March	{ 1st	2 2 $\frac{3}{8}$	36-01	24 0 $\frac{1}{2}$	71 10	33-41	March	{ 1st	2 2	36-27	26 3 $\frac{1}{2}$	68 15	37-87
	{ 2nd	2 2 $\frac{3}{8}$	35-58	24 0 $\frac{1}{2}$	67 9	35-42		{ 2nd	2 3 $\frac{1}{2}$	33-91	26 6	73 6	35-80
April	{ 1st	2 3 $\frac{1}{8}$	34-53	24 0 $\frac{1}{2}$	68 5	35-03	April	{ 1st	2 5 $\frac{1}{8}$	31-56	26 8	77 0	34-27
	{ 2nd	2 3 $\frac{1}{8}$	33-75	24 0 $\frac{1}{2}$	69 13	34-28		{ 2nd	2 9 $\frac{1}{8}$	30-30	28 0	86 10	32-18
May	{ 1st	2 4 $\frac{1}{8}$	33-53	24 1 $\frac{1}{2}$	71 6	33-62	May	{ 1st	3 0 $\frac{1}{8}$	25-53	28 0	83 8	33-39
	{ 2nd	2 3 $\frac{1}{8}$	34-14	24 2	70 5	34-17		{ 2nd	2 10 $\frac{1}{8}$	27-03	27 0	78 6	34-31
June	{ 1st	2 3 $\frac{1}{8}$	34-61	24 1 $\frac{1}{2}$	69 7	34-53	June	{ 1st	2 7 $\frac{1}{8}$	30-36	27 7	75 8	36-18
	{ 2nd	2 2 $\frac{1}{2}$	35-01	24 1 $\frac{1}{2}$	68 14	35-06		{ 2nd	2 7 $\frac{1}{8}$	30-00	27 6	78 12	34-62
July	{ 1st	2 2 $\frac{1}{2}$	35-01	24 2	68 11	34-98	July	{ 1st	2 6	31-43	27 3	76 3	35-50
	{ 2nd	2 3 $\frac{1}{8}$	34-45	24 1 $\frac{1}{2}$	69 11	34-43		{ 2nd	2 5 $\frac{1}{4}$	32-24	27 1	76 15	35-03
August	{ 1st	2 3 $\frac{1}{8}$	34-53	24 1 $\frac{1}{2}$	69 7	34-58	August	{ 1st	2 7 $\frac{1}{4}$	29-70	27 6	79 2	34-45
	{ 2nd	2 3 $\frac{1}{8}$	34-29	24 1 $\frac{1}{2}$	70 —	34-28		{ 2nd	2 7	30-42	27 6	80 6	33-92
September	{ 1st	2 3 $\frac{1}{8}$	33-98	24 1	70 5	34-08	September	{ 1st	2 8 $\frac{1}{2}$	29-02	27 4	81 0	33-50
	{ 2nd	2 3 $\frac{1}{8}$	33-31	24 0 $\frac{3}{4}$	71 5	33-58		{ 2nd	2 8 $\frac{1}{2}$	28-63	27 4	83 4	32-60
October	{ 1st	2 4 $\frac{1}{8}$	33-38	24 0 $\frac{1}{2}$	71 5	33-56	October	{ 1st	2 8 $\frac{1}{2}$	29-07	27 4	81 15	33-12
	{ 2nd	2 3 $\frac{1}{8}$	34-14	24 —	71 1	33-63		{ 2nd	2 8 $\frac{1}{2}$	29-02	27 6	82 8	33-04
November	{ 1st	2 3 $\frac{1}{8}$	34-29	24 —	71 2	33-60	November	{ 1st	2 9 $\frac{3}{8}$	28-41	28 2	84 6	33-19
	{ 2nd	2 2 $\frac{1}{2}$	35-67	24 1 $\frac{1}{2}$	68 4	35-16		{ 2nd	2 10 $\frac{1}{8}$	27-28	28 6	86 14	32-53
December	{ 1st	2 2 $\frac{1}{8}$	35-42	24 —	67 13	35-24	December	{ 1st	3 0 $\frac{3}{8}$	25-75	28 2	86 12	32-29
	{ 2nd	2 2 $\frac{1}{8}$	35-50	24 0 $\frac{1}{2}$	68 4	35-06		{ 2nd	3 0 $\frac{1}{2}$	25-70	27 8	90 13	30-16
1914							1917						
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 2 $\frac{1}{2}$	35-58	24 0	68 14	34-70	January	{ 1st	3 0	26-19	27 8	90 12	30-18
	{ 2nd	2 2 $\frac{1}{2}$	35-50	24 0	67 8	35-41		{ 2nd	3 0 $\frac{1}{8}$	25-96	27 6	92 8	29-47
February	{ 1st	2 2 $\frac{1}{2}$	35-58	23 15 $\frac{1}{2}$	67 6	35-45	February	{ 1st	3 1 $\frac{1}{4}$	25-32	27 0	92 12	28-99
	{ 2nd	2 2 $\frac{1}{2}$	35-50	23 15 $\frac{1}{2}$	69 2	34-99		{ 2nd	3 1 $\frac{1}{4}$	25-15	27 10	90 4	30-48
March	{ 1st	2 2 $\frac{1}{2}$	35-25	24 0	68 5	34-99	March	{ 1st	3 1 $\frac{1}{4}$	25-15	27 10	85 6	32-22
	{ 2nd	2 2 $\frac{1}{2}$	35-17	24 1 $\frac{1}{2}$	68 6	34-53		{ 2nd	3 0 $\frac{1}{4}$	26-10	27 8	87 11	31-23
April	{ 1st	2 3 $\frac{1}{2}$	35-17	24 1 $\frac{1}{2}$	68 6	34-53	April	{ 1st	3 0 $\frac{1}{4}$	25-79	27 6	87 5	31-22
	{ 2nd	2 3 $\frac{1}{2}$	34-61	24 3	69 1	34-88		{ 2nd	3 1 $\frac{1}{4}$	25-10	27 3	91 4	29-67
May	{ 1st	2 3 $\frac{1}{2}$	33-75	24 1	69 1	34-70	May	{ 1st	3 1	25-49	27 4	94 3	28-81
	{ 2nd	2 2	36-27	24 0 $\frac{1}{2}$	66 13	35-82		{ 2nd	3 1	25-49	27 6	89 4	30-54
June	{ 1st	2 1 $\frac{1}{2}$	36-36	24 1	66 2	36-24	June	{ 1st	3 2 $\frac{1}{4}$	24-34	27 6	88 15	30-63
	{ 2nd	2 1	37-72	24 1	66 4	36-17		{ 2nd	3 3 $\frac{1}{4}$	23-65	27 2	90 12	29-77
July	{ 1st	2 1 $\frac{1}{2}$	37-35	24 1	64 15	36-90	July	{ 1st	3 3 $\frac{1}{4}$	24-03	27 6	96 14	28-14
	{ 2nd	2 0 $\frac{3}{4}$	38-10	24 2	62 10	38-36		{ 2nd	3 4 $\frac{1}{2}$	23-31	28 0	96 13	28-80
August	{ 1st	2 2 $\frac{1}{2}$	35-58	25 10	67 8	37-80	August	{ 1st	3 5 $\frac{1}{4}$	22-96	27 12	96 10	28-60
	{ 2nd	2 2	37-72	25 2	66 14	37-41		{ 2nd	3 8	21-43	28 10	28 7	28-96
September	{ 1st	2 0 $\frac{1}{2}$	37-81	25 7	66 9	37-96	September	{ 1st	4 0	19-65	25 10	99 12	27-58
	{ 2nd	2 0	39-29	25 9	65 4	39-01		{ 2nd	4 4	18-13	27 8	98 15	27-68
October	{ 1st	1 11 $\frac{1}{2}$	40-13	26 10	63 10	41-67	October	{ 1st	3 10 $\frac{1}{4}$	23-43	27 10	96 14	28-40
	{ 2nd	1 10 $\frac{1}{2}$	41-91	26 3	61 6	42-49		{ 2nd	3 7	21-93	28 4	100 10	27-96
November	{ 1st	1 10 $\frac{1}{2}$	42-62	25 10	60 7	42-22	November	{ 1st	3 8 $\frac{1}{2}$	21-13	28 8	100 6	28-28
	{ 2nd	1 10 $\frac{1}{2}$	41-45	25 4	61 3	41-09		{ 2nd	3 6 $\frac{1}{2}$	22-06	29 0	101 4	28-52
December	{ 1st	1 11 $\frac{1}{2}$	40-89	24 9	60 13	40-02	December	{ 1st	3 6 $\frac{1}{2}$	21-99	29 0	101 12	28-38
	{ 2nd	1 10 $\frac{1}{2}$	41-56	24 8	59 10	40-92		{ 2nd	3 7 $\frac{1}{2}$	21-74	28 8	101 14	27-86

PRICES AND EXCHANGE

No. 54. — AVERAGE PRICES of SILVER in LONDON from 1st January 1898, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)

				SILVER IN LONDON						SILVER IN LONDON			
				Price per ounce	Variation (100=price on 1st June 1893)					Price per ounce	Variation (100=price on 1st June 1893)		
				d.						d.			
1898 HALF MONTH						1901 HALF MONTH							
January	.	.	.	{ 1st	26 $\frac{11}{16}$	70.11	January	.	.	.	{ 1st	29 $\frac{87}{100}$	77.74
				{ 2nd	26 $\frac{25}{104}$	69.51					{ 2nd	28 $\frac{113}{106}$	75.87
February	.	.	.	{ 1st	26 $\frac{1}{16}$	69.04	February	.	.	.	{ 1st	28 $\frac{3}{106}$	74.32
				{ 2nd	25 $\frac{13}{102}$	68.14					{ 2nd	28 $\frac{1}{106}$	74.83
March	.	.	.	{ 1st	25 $\frac{4}{106}$	66.85	March	.	.	.	{ 1st	28 $\frac{7}{106}$	74.52
				{ 2nd	25 $\frac{10}{108}$	68.02					{ 2nd	27 $\frac{79}{104}$	73.53
April	.	.	.	{ 1st	25 $\frac{17}{100}$	68.47	April	.	.	.	{ 1st	27 $\frac{9}{100}$	71.82
				{ 2nd	26 $\frac{7}{108}$	68.96					{ 2nd	27 $\frac{101}{108}$	72.81
May	.	.	.	{ 1st	26 $\frac{5}{108}$	69.01	May	.	.	.	{ 1st	27 $\frac{87}{108}$	72.63
				{ 2nd	26 $\frac{11}{108}$	70.24					{ 2nd	27 $\frac{1}{108}$	72.85
June	.	.	.	{ 1st	26 $\frac{4}{108}$	71.37	June	.	.	.	{ 1st	27 $\frac{11}{108}$	72.76
				{ 2nd	27 $\frac{3}{108}$	71.82					{ 2nd	27 $\frac{8}{108}$	72.52
July	.	.	.	{ 1st	27 $\frac{23}{104}$	72.11	July	.	.	.	{ 1st	27 $\frac{1}{102}$	71.57
				{ 2nd	27 $\frac{27}{104}$	72.64					{ 2nd	26 $\frac{53}{104}$	71.29
August	.	.	.	{ 1st	27 $\frac{59}{102}$	72.34	August	.	.	.	{ 1st	26 $\frac{93}{104}$	71.24
				{ 2nd	27 $\frac{1}{102}$	73.21					{ 2nd	26 $\frac{5}{104}$	71.47
September	.	.	.	{ 1st	27 $\frac{18}{108}$	73.83	September	.	.	.	{ 1st	26 $\frac{187}{102}$	71.45
				{ 2nd	28 $\frac{16}{104}$	74.81					{ 2nd	26 $\frac{11}{104}$	71.35
October	.	.	.	{ 1st	27 $\frac{115}{106}$	73.88	October	.	.	.	{ 1st	26 $\frac{142}{106}$	70.77
				{ 2nd	27 $\frac{97}{104}$	73.99					{ 2nd	26 $\frac{59}{112}$	70.27
November	.	.	.	{ 1st	28 $\frac{3}{106}$	74.27	November	.	.	.	{ 1st	26 $\frac{61}{106}$	69.79
				{ 2nd	27 $\frac{11}{104}$	73.66					{ 2nd	25 $\frac{171}{106}$	68.4
December	.	.	.	{ 1st	27 $\frac{105}{108}$	72.86	December	.	.	.	{ 1st	25 $\frac{74}{106}$	67
				{ 2nd	27 $\frac{1}{108}$	72.58					{ 2nd	25 $\frac{58}{106}$	67.74
1899 HALF MONTH						1902 HALF MONTH							
January	.	.	.	{ 1st	27 $\frac{61}{102}$	72.36	January	.	.	.	{ 1st	25 $\frac{53}{104}$	68.42
				{ 2nd	27 $\frac{67}{102}$	72.87					{ 2nd	25 $\frac{16}{104}$	67.71
February	.	.	.	{ 1st	27 $\frac{86}{102}$	72.7	February	.	.	.	{ 1st	25 $\frac{33}{104}$	67.41
				{ 2nd	27 $\frac{85}{102}$	72.7					{ 2nd	25 $\frac{37}{104}$	67.24
March	.	.	.	{ 1st	27 $\frac{90}{102}$	72.75	March	.	.	.	{ 1st	25 $\frac{27}{108}$	66.57
				{ 2nd	27 $\frac{103}{102}$	72.83					{ 2nd	24 $\frac{45}{108}$	65.86
April	.	.	.	{ 1st	27 $\frac{9}{108}$	72.71	April	.	.	.	{ 1st	24 $\frac{105}{108}$	65.55
				{ 2nd	27 $\frac{143}{102}$	73.83					{ 2nd	23 $\frac{139}{108}$	63.33
May	.	.	.	{ 1st	28 $\frac{43}{108}$	74.72	May	.	.	.	{ 1st	23 $\frac{57}{104}$	62.38
				{ 2nd	28 $\frac{1}{108}$	74.39					{ 2nd	23 $\frac{139}{104}$	63.16
June	.	.	.	{ 1st	27 $\frac{25}{108}$	73.66	June	.	.	.	{ 1st	24 $\frac{173}{104}$	63.59
				{ 2nd	27 $\frac{137}{108}$	73.52					{ 2nd	24 $\frac{17}{104}$	64.5
July	.	.	.	{ 1st	27 $\frac{85}{108}$	73.41	July	.	.	.	{ 1st	24 $\frac{5}{104}$	64.59
				{ 2nd	27 $\frac{79}{108}$	73.42					{ 2nd	24 $\frac{13}{104}$	64.64
August	.	.	.	{ 1st	27 $\frac{65}{108}$	73.48	August	.	.	.	{ 1st	24 $\frac{47}{108}$	64.22
				{ 2nd	27 $\frac{85}{108}$	72.89					{ 2nd	24 $\frac{43}{108}$	64.12
September	.	.	.	{ 1st	27 $\frac{9}{108}$	72.17	September	.	.	.	{ 1st	23 $\frac{201}{108}$	63.48
				{ 2nd	27 $\frac{11}{108}$	71.66					{ 2nd	23 $\frac{163}{108}$	63.03
October	.	.	.	{ 1st	26 $\frac{108}{108}$	70.87	October	.	.	.	{ 1st	23 $\frac{31}{104}$	62.21
				{ 2nd	26 $\frac{147}{104}$	70.61					{ 2nd	23 $\frac{67}{108}$	61.78
November	.	.	.	{ 1st	26 $\frac{25}{104}$	71.42	November	.	.	.	{ 1st	23 $\frac{164}{104}$	61.05
				{ 2nd	27 $\frac{1}{104}$	72.02					{ 2nd	22 $\frac{61}{108}$	59.12
December	.	.	.	{ 1st	27 $\frac{69}{108}$	72.4	December	.	.	.	{ 1st	22 $\frac{174}{104}$	58.51
				{ 2nd	27 $\frac{35}{106}$	72.05					{ 2nd	22 $\frac{27}{104}$	59.17
1900 HALF MONTH						1903 HALF MONTH							
January	.	.	.	{ 1st	27 $\frac{1}{104}$	71.85	January	.	.	.	{ 1st	22 $\frac{43}{108}$	58.83
				{ 2nd	27 $\frac{107}{104}$	72.79					{ 2nd	21 $\frac{48}{108}$	57.66
February	.	.	.	{ 1st	27 $\frac{23}{104}$	72.89	February	.	.	.	{ 1st	22 $\frac{1}{108}$	58.36
				{ 2nd	27 $\frac{69}{102}$	72.75					{ 2nd	22 $\frac{3}{108}$	58.77
March	.	.	.	{ 1st	27 $\frac{119}{102}$	72.99	March	.	.	.	{ 1st	22 $\frac{12}{104}$	59.71
				{ 2nd	27 $\frac{113}{102}$	73.16					{ 2nd	22 $\frac{107}{104}$	59.54
April	.	.	.	{ 1st	27 $\frac{13}{102}$	72.6	April	.	.	.	{ 1st	22 $\frac{61}{104}$	60.36
				{ 2nd	27 $\frac{45}{102}$	72.57					{ 2nd	23 $\frac{139}{108}$	63.33
May	.	.	.	{ 1st	27 $\frac{7}{102}$	72.95	May	.	.	.	{ 1st	24 $\frac{139}{108}$	66.03
				{ 2nd	27 $\frac{31}{102}$	73.1					{ 2nd	24 $\frac{55}{108}$	65.86
June	.	.	.	{ 1st	27 $\frac{113}{102}$	73.05	June	.	.	.	{ 1st	24 $\frac{9}{108}$	64.49
				{ 2nd	28 $\frac{208}{108}$	74.24					{ 2nd	24 $\frac{71}{108}$	64.48
July	.	.	.	{ 1st	28 $\frac{71}{108}$	75.15	July	.	.	.	{ 1st	24 $\frac{23}{108}$	64.74
				{ 2nd	28 $\frac{244}{104}$	74.4					{ 2nd	25 $\frac{53}{104}$	66.85
August	.	.	.	{ 1st	28 $\frac{1}{104}$	74.28	August	.	.	.	{ 1st	25 $\frac{67}{106}$	67.23
				{ 2nd	28 $\frac{27}{102}$	74.81					{ 2nd	25 $\frac{89}{112}$	68.33
September	.	.	.	{ 1st	28 $\frac{17}{102}$	76.11	September	.	.	.	{ 1st	26 $\frac{43}{104}$	69.97
				{ 2nd	28 $\frac{135}{102}$	76.72					{ 2nd	26 $\frac{112}{108}$	71.21
October	.	.	.	{ 1st	29 $\frac{9}{108}$	78.06	October	.	.	.	{ 1st	27 $\frac{81}{108}$	73.36
				{ 2nd	29 $\frac{37}{104}$	78.77					{ 2nd	28 $\frac{1}{104}$	74.56
November	.	.	.	{ 1st	29 $\frac{11}{104}$	78.04	November	.	.	.	{ 1st	27 $\frac{37}{108}$	71.99
				{ 2nd	29 $\frac{139}{108}$	78.46					{ 2nd	26 $\frac{25}{106}$	71.42
December	.	.	.	{ 1st	29 $\frac{104}{104}$	78.88	December	.	.	.	{ 1st	25 $\frac{9}{108}$	68.06
				{ 2nd	29 $\frac{41}{106}$	78.38					{ 2nd	25 $\frac{11}{106}$	68.05

PRICES AND EXCHANGE

No. 54.—AVERAGE PRICES of SILVER in LONDON from 1st January 1898, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1904 HALF MONTH					1907 HALF MONTH				
January	1st		26 $\frac{23}{104}$	70.99	January	1st		32 $\frac{5}{33}$	85.02
	2nd		26 $\frac{3}{8}$	69.02		2nd		31 $\frac{25}{93}$	83.43
February	1st		26 $\frac{49}{104}$	69.5	February	1st		31 $\frac{10}{33}$	84.16
	2nd		27 $\frac{21}{104}$	71.84		2nd		31 $\frac{49}{104}$	84.58
March	1st		26 $\frac{23}{104}$	70.14	March	1st		31 $\frac{11}{104}$	84.26
	2nd		25 $\frac{23}{104}$	68.59		2nd		30 $\frac{137}{104}$	81.74
April	1st		24 $\frac{13}{104}$	66.11	April	1st		30 $\frac{2}{4}$	80.02
	2nd		25 $\frac{75}{104}$	66.24		2nd		30 $\frac{38}{104}$	80.27
May	1st		25 $\frac{109}{104}$	67.61	May	1st		30 $\frac{508}{104}$	79.92
	2nd		25 $\frac{508}{104}$	67.79		2nd		30 $\frac{10}{104}$	81.51
June	1st		25 $\frac{109}{104}$	67.51	June	1st		30 $\frac{11}{104}$	81.61
	2nd		25 $\frac{2}{11}$	68.39		2nd		30 $\frac{58}{104}$	82.03
July	1st		26 $\frac{508}{104}$	70.74	July	1st		31 $\frac{2}{104}$	82.27
	2nd		26 $\frac{31}{104}$	71.01		2nd		31 $\frac{75}{104}$	83.84
August	1st		26 $\frac{5}{104}$	71.08	August	1st		31 $\frac{712}{104}$	84.48
	2nd		26 $\frac{43}{104}$	69.89		2nd		31 $\frac{64}{104}$	83.34
September	1st		26 $\frac{13}{104}$	69.23	September	1st		31 $\frac{31}{104}$	83.32
	2nd		26 $\frac{113}{104}$	70.31		2nd		31 $\frac{104}{104}$	82.62
October	1st		26 $\frac{30}{104}$	70.63	October	1st		30 $\frac{7}{104}$	79.98
	2nd		26 $\frac{41}{104}$	71.15		2nd		28 $\frac{7}{104}$	74.26
November	1st		26 $\frac{137}{104}$	71.14	November	1st		27 $\frac{34}{104}$	72.29
	2nd		27 $\frac{102}{104}$	71.76		2nd		26 $\frac{1}{104}$	71.44
December	1st		27 $\frac{133}{104}$	73.24	December	1st		26 $\frac{7}{104}$	69.23
	2nd		28 $\frac{24}{104}$	74.72		2nd		24 $\frac{24}{104}$	64.94
1905 HALF MONTH					1908 HALF MONTH				
January	1st		27 $\frac{13}{104}$	74.01	January	1st		25 $\frac{77}{104}$	68.19
	2nd		27 $\frac{24}{104}$	74.09		2nd		25 $\frac{9}{104}$	67.85
February	1st		28 $\frac{31}{104}$	74.64	February	1st		26 $\frac{9}{104}$	69.02
	2nd		27 $\frac{147}{104}$	73.88		2nd		25 $\frac{11}{104}$	68.18
March	1st		27 $\frac{2}{104}$	72.12	March	1st		25 $\frac{2}{104}$	67.71
	2nd		26 $\frac{3}{104}$	69.86		2nd		25 $\frac{57}{104}$	67.67
April	1st		25 $\frac{7}{104}$	68.54	April	1st		25 $\frac{504}{104}$	67.19
	2nd		26 $\frac{7}{104}$	69.82		2nd		24 $\frac{1}{104}$	65.63
May	1st		26 $\frac{12}{104}$	69.84	May	1st		24 $\frac{3}{104}$	64.07
	2nd		26 $\frac{53}{104}$	71.38		2nd		24 $\frac{101}{104}$	64.85
June	1st		26 $\frac{67}{104}$	70.99	June	1st		24 $\frac{21}{104}$	64.83
	2nd		27 $\frac{1}{104}$	71.56		2nd		25 $\frac{2}{104}$	66.32
July	1st		27 $\frac{109}{104}$	71.81	July	1st		24 $\frac{45}{104}$	65.42
	2nd		27 $\frac{133}{104}$	72.07		2nd		24 $\frac{254}{104}$	64.43
August	1st		27 $\frac{23}{104}$	72.47	August	1st		24 $\frac{3}{104}$	63.66
	2nd		28 $\frac{41}{104}$	74.69		2nd		23 $\frac{73}{104}$	62.78
September	1st		28 $\frac{57}{104}$	75.62	September	1st		23 $\frac{1}{104}$	63.07
	2nd		28 $\frac{101}{104}$	75.69		2nd		23 $\frac{1}{104}$	63.44
October	1st		28 $\frac{138}{104}$	75.27	October	1st		23 $\frac{107}{104}$	63.14
	2nd		28 $\frac{22}{104}$	76.28		2nd		23 $\frac{103}{104}$	62.65
November	1st		29 $\frac{2}{104}$	76.94	November	1st		23 $\frac{2}{104}$	61.11
	2nd		29 $\frac{10}{104}$	79.3		2nd		22 $\frac{1}{104}$	60.49
December	1st		29 $\frac{134}{104}$	78.93	December	1st		22 $\frac{77}{104}$	59.26
	2nd		30 $\frac{1}{104}$	80.04		2nd		22 $\frac{5}{104}$	59.66
1906 HALF MONTH					1909 HALF MONTH				
January	1st		30 $\frac{1}{104}$	79.58	January	1st		23 $\frac{25}{104}$	62.71
	2nd		30 $\frac{43}{104}$	80.06		2nd		23 $\frac{161}{104}$	63.35
February	1st		30 $\frac{23}{104}$	80.31	February	1st		23 $\frac{122}{104}$	63.38
	2nd		30 $\frac{7}{104}$	81.16		2nd		23 $\frac{7}{104}$	62.05
March	1st		29 $\frac{11}{104}$	78.97	March	1st		23 $\frac{11}{104}$	61.53
	2nd		30 $\frac{7}{104}$	79.65		2nd		23 $\frac{10}{104}$	61.54
April	1st		29 $\frac{23}{104}$	78.74	April	1st		23 $\frac{7}{104}$	62.09
	2nd		30 $\frac{2}{104}$	79.98		2nd		23 $\frac{63}{104}$	63.38
May	1st		30 $\frac{25}{104}$	81.58	May	1st		24 $\frac{22}{104}$	64.77
	2nd		31 $\frac{7}{104}$	82.48		2nd		24 $\frac{9}{104}$	64.20
June	1st		30 $\frac{23}{104}$	80.02	June	1st		24 $\frac{21}{104}$	64.31
	2nd		30 $\frac{2}{104}$	79.97		2nd		24 $\frac{1}{104}$	63.74
July	1st		30 $\frac{11}{104}$	79.61	July	1st		23 $\frac{127}{104}$	62.54
	2nd		30 $\frac{24}{104}$	80.02		2nd		23 $\frac{7}{104}$	62.09
August	1st		30 $\frac{7}{104}$	79.93	August	1st		23 $\frac{102}{104}$	62.26
	2nd		30 $\frac{31}{104}$	81.54		2nd		23 $\frac{9}{104}$	62.63
September	1st		31 $\frac{77}{104}$	83.18	September	1st		23 $\frac{2}{104}$	62.99
	2nd		31 $\frac{2}{104}$	83.35		2nd		23 $\frac{47}{104}$	62.79
October	1st		31 $\frac{18}{104}$	84.34	October	1st		23 $\frac{131}{104}$	62.73
	2nd		32 $\frac{2}{104}$	85.91		2nd		23 $\frac{2}{104}$	61.71
November	1st		32 $\frac{43}{104}$	86.96	November	1st		23 $\frac{25}{104}$	61.68
	2nd		32 $\frac{102}{104}$	86.15		2nd		23 $\frac{77}{104}$	61.99
December	1st		31 $\frac{132}{104}$	84.26	December	1st		23 $\frac{117}{104}$	63.18
	2nd		32 $\frac{112}{104}$	85.08		2nd		24 $\frac{31}{104}$	64.14

No. 54.—AVERAGE PRICES of SILVER in LONDON from 1st January 1898, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1910 HALF MONTH					1913 HALF MONTH				
January	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.04	January	.	.	1st 29 $\frac{1}{2}$	77.48
			2nd 24 $\frac{3}{4}$ $\frac{1}{8}$	63.94				2nd 28 $\frac{1}{2}$ $\frac{1}{8}$	76.12
February	.	.	1st 23 $\frac{3}{4}$	62.91	February	.	.	1st 28 $\frac{1}{2}$ $\frac{1}{8}$	75.74
			2nd 23 $\frac{1}{2}$	63.12				2nd 28 $\frac{1}{2}$ $\frac{1}{8}$	74.66
March	.	.	1st 23 $\frac{3}{4}$ $\frac{1}{8}$	62.13	March	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	71.47
			2nd 23 $\frac{3}{4}$ $\frac{1}{8}$	63.36				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	69.82
April	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.19	April	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	71.87
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.42				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	73.38
May	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	65.82	May	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	73.76
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.56				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	73.73
June	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	65.18	June	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	72.91
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.42				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	71.31
July	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	66.35	July	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	71.32
			2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	66.25				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	72.1
August	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.88	August	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	72.27
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	64.55				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	72.53
September	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.65	September	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	73.09
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.5				2nd 28 $\frac{1}{2}$	75.17
October	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	66.49	October	.	.	1st 28 $\frac{1}{2}$	74.85
			2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	68.8				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	74.06
November	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	68.5	November	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	72.94
			2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	67.6				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	71.54
December	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	66.76	December	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	70.97
			2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	66.56				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	70.69
1911 HALF MONTH					1914 HALF MONTH				
January	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	66.82	January	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	70.38
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.05				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	70.35
February	.	.	1st 23 $\frac{3}{4}$	63.46	February	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	70.38
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	64.07				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	70.36
March	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.49	March	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	70.97
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	64.36				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	70.92
April	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.71	April	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	71.27
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.52				2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	71.53
May	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	65.13	May	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	71.66
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.11				2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	69.82
June	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	65.01	June	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	68.86
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	64.67				2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	68.75
July	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.57	July	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	68.38
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	64.12				2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.1
August	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	63.77	August	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	69.53
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	63.82				2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	68.58
September	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.07	September	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	65.23
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	64.18				2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	63.84
October	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.27	October	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	63.18
			2nd 24 $\frac{1}{2}$ $\frac{1}{8}$	65.77				2nd 22 $\frac{3}{4}$ $\frac{1}{8}$	60.8
November	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	67.49	November	.	.	1st 22 $\frac{1}{2}$ $\frac{1}{8}$	59.6
			2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	68.44				2nd 22 $\frac{1}{2}$ $\frac{1}{8}$	60.3
December	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	67.57	December	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	60.03
			2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	66.74				2nd 22 $\frac{3}{4}$ $\frac{1}{8}$	60.45
1912 HALF MONTH					1915 HALF MONTH				
January	.	.	1st 25 $\frac{1}{2}$ $\frac{1}{8}$	67.08	January	.	.	1st 22 $\frac{5}{8}$ $\frac{1}{8}$	60.23
			2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	69.78				2nd 22 $\frac{1}{2}$ $\frac{1}{8}$	60.22
February	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	72.48	February	.	.	1st 22 $\frac{1}{2}$ $\frac{1}{8}$	59.9
			2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	71.51				2nd 22 $\frac{1}{2}$ $\frac{1}{8}$	60.46
March	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	71.31	March	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	62.49
			2nd 26 $\frac{1}{2}$ $\frac{1}{8}$	71.04				2nd 23 $\frac{1}{2}$ $\frac{1}{8}$	63.3
April	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	71.32	April	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	62.3
			2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	73.01				2nd 23 $\frac{1}{2}$ $\frac{1}{8}$	62.9
May	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	74.02	May	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	62.4
			2nd 28 $\frac{1}{2}$	74.55				2nd 23 $\frac{1}{2}$ $\frac{1}{8}$	62.35
June	.	.	1st 28 $\frac{1}{2}$	74.41	June	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	61.9
			2nd 28 $\frac{1}{2}$	75.06				2nd 23 $\frac{1}{2}$ $\frac{1}{8}$	61.5
July	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	74.16	July	.	.	1st 22 $\frac{1}{2}$ $\frac{1}{8}$	60.36
			2nd 27 $\frac{1}{2}$ $\frac{1}{8}$	73.76				2nd 22 $\frac{1}{2}$ $\frac{1}{8}$	59.49
August	.	.	1st 27 $\frac{1}{2}$ $\frac{1}{8}$	73.97	August	.	.	1st 22 $\frac{1}{2}$ $\frac{1}{8}$	59.7
			2nd 28 $\frac{1}{2}$ $\frac{1}{8}$	76.09				2nd 22 $\frac{1}{2}$ $\frac{1}{8}$	60.48
September	.	.	1st 28 $\frac{1}{2}$ $\frac{1}{8}$	76.61	September	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	62.2
			2nd 29 $\frac{1}{2}$ $\frac{1}{8}$	77.52				2nd 23 $\frac{1}{2}$ $\frac{1}{8}$	62.4
October	.	.	1st 29 $\frac{1}{2}$ $\frac{1}{8}$	77.95	October	.	.	1st 23 $\frac{1}{2}$ $\frac{1}{8}$	63.22
			2nd 29 $\frac{1}{2}$ $\frac{1}{8}$	77.19				2nd 23 $\frac{1}{2}$ $\frac{1}{8}$	63.4
November	.	.	1st 28 $\frac{1}{2}$ $\frac{1}{8}$	76.58	November	.	.	1st 24 $\frac{1}{2}$ $\frac{1}{8}$	64.3
			2nd 29 $\frac{1}{2}$ $\frac{1}{8}$	77.07				2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	68.07
December	.	.	1st 29 $\frac{1}{2}$ $\frac{1}{8}$	78.39	December	.	.	1st 26 $\frac{1}{2}$ $\frac{1}{8}$	71.16
			2nd 29 $\frac{1}{2}$ $\frac{1}{8}$	77.17				2nd 25 $\frac{1}{2}$ $\frac{1}{8}$	68.8

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PRICES AND EXCHANGE

No. 54.—AVERAGE PRICES of SILVER in LONDON from 1st January 1898, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—concluded

			SILVER IN LONDON					SILVER IN LONDON			
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)		
1916			d.		1917			d.			
HALF MONTH					HALF MONTH						
January	.	.	1st	26 $\frac{3}{8}$	70·8	January	.	.	1st	36 $\frac{9}{16}$	96·28
			2nd	27 $\frac{3}{8}$	71·6				2nd	36 $\frac{13}{16}$	97·70
February	.	.	1st	27 $\frac{1}{8}$	71·53	February	.	.	1st	37 $\frac{3}{8}$	99·69
			2nd	26 $\frac{4}{8}$	71·35				2nd	37 $\frac{1}{8}$	100·25
March	.	.	1st	26 $\frac{5}{8}$	71·47	March	.	.	1st	37 $\frac{1}{8}$	98·37
			2nd	27 $\frac{5}{8}$	74·12				2nd	36	95·36
April	.	.	1st	29 $\frac{1}{4}$	77·84	April	.	.	1st	36 $\frac{5}{8}$	96·93
			2nd	31 $\frac{1}{4}$	83·62				2nd	37 $\frac{1}{8}$	98·15
May	.	.	1st	36 $\frac{1}{8}$	95·9	May	.	.	1st	37 $\frac{1}{8}$	100·41
			2nd	34 $\frac{5}{8}$	92·2				2nd	37 $\frac{9}{16}$	100·43
June	.	.	1st	31 $\frac{3}{8}$	82·63	June	.	.	1st	38 $\frac{3}{8}$	101·65
			2nd	31 $\frac{3}{8}$	82·16				2nd	39 $\frac{3}{8}$	104·96
July	.	.	1st	30 $\frac{1}{8}$	79·69	July	.	.	1st	39 $\frac{1}{8}$	105·35
			2nd	29 $\frac{2}{8}$	79·37				2nd	40 $\frac{5}{8}$	106·21
August	.	.	1st	31 $\frac{7}{8}$	83·07	August	.	.	1st	41 $\frac{3}{8}$	109·40
			2nd	31 $\frac{3}{8}$	83·81				2nd	44 $\frac{7}{8}$	118·30
September	.	.	1st	32 $\frac{7}{8}$	85·70	September	.	.	1st	48 $\frac{3}{8}$	128·03
			2nd	32 $\frac{1}{8}$	86·78				2nd	52 $\frac{1}{8}$	139·84
October	.	.	1st	32 $\frac{1}{8}$	85·93	October	.	.	1st	46 $\frac{1}{8}$	122·98
			2nd	32 $\frac{1}{8}$	85·73				2nd	43 $\frac{3}{8}$	115·13
November	.	.	1st	33 $\frac{1}{8}$	88·73	November	.	.	1st	44 $\frac{1}{8}$	117·70
			2nd	34 $\frac{5}{8}$	91·98				2nd	42 $\frac{1}{8}$	113·86
December	.	.	1st	36 $\frac{7}{8}$	95·79	December	.	.	1st	42 $\frac{3}{8}$	113·45
			2nd	36 $\frac{1}{8}$	97·30				2nd	43 $\frac{1}{8}$	114·07

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100).

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation - (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
1898			s. d.		1899			s. d.	
HALF MONTH					HALF MONTH				
January	1st	1 3 ³ / ₈	108·29	January	1st	1 4 ² / ₈	110·04		
	2nd	1 4 ⁷ / ₈	109·55		2nd	1 4 ⁴ / ₈	110·12		
February	1st	1 3 ² / ₈	108·59	February	1st	1 4 ¹ / ₈	109·98		
	2nd	1 2 ³ / ₈	109·1		2nd	1 4 ³ / ₈	109·71		
March	1st	1 4 ² / ₈	109·58	March	1st	1 4 ¹ / ₈	109·61		
	2nd	1 3 ¹ / ₈	108·24		2nd	1 4 ³ / ₈	109·49		
April	1st	1 3 ⁵ / ₈	108·62	April	1st	1 3 ¹ / ₈	109·36		
	2nd	1 4 ¹ / ₈	109·66		2nd	1 3 ² / ₈	109·11		
May	1st	1 3 ⁷ / ₈	109·15	May	1st	1 4 ¹ / ₈	109·46		
	2nd	1 4 ² / ₈	109·61		2nd	1 3 ⁵ / ₈	109·14		
June	1st	1 4 ¹ / ₈	109·42	June	1st	1 3 ⁵ / ₈	109·14		
	2nd	1 3 ¹ / ₈	108·35		2nd	1 4	109·4		
July	1st	1 3 ² / ₈	107·28	July	1st	1 4 ¹ / ₈	109·43		
	2nd	1 3 ⁷ / ₈	108·38		2nd	1 3 ⁴ / ₈	109·27		
August	1st	1 3 ¹⁰ / ₈	108·38	August	1st	1 3 ¹⁰ / ₈	109·34		
	2nd	1 3 ¹⁰ / ₈	108·69		2nd	1 4 ¹ / ₈	109·42		
September	1st	1 3 ¹¹ / ₈	109·19	September	1st	1 4 ¹ / ₈	109·64		
	2nd	1 3 ¹¹ / ₈	109·14		2nd	1 4	110·26		
October	1st	1 3 ¹⁰ / ₈	109·17	October	1st	1 4 ² / ₈	110·43		
	2nd	1 3 ¹¹ / ₈	109·3		2nd	1 4 ³ / ₈	110·33		
November	1st	1 3 ¹¹ / ₈	109·12	November	1st	1 4 ³ / ₈	110·45		
	2nd	1 3 ¹¹ / ₈	109·1		2nd	1 4 ² / ₈	110·27		
December	1st	1 3 ¹¹ / ₈	109·36	December	1st	1 4 ⁵ / ₈	110·12		
	2nd	1 4 ⁵ / ₈	109·6		2nd	1 4 ¹ / ₈	110·18		

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1900					1903				
HALF MONTH					HALF MONTH				
January	1st	1	4 ⁵ / ₈	110-47	January	1st	1	4 ²² / ₃₂	109-81
	2nd	1	4 ⁵ / ₈	111-08		2nd	1	4 ⁵ / ₈	110-01
February	1st	1	4 ¹ / ₈	110-57	February	1st	1	4 ¹⁰ / ₁₆₀	110-21
	2nd	1	4 ¹ / ₈	110-2		2nd	1	4 ⁵ / ₈	110-18
March	1st	1	4 ³ / ₈	110-01	March	1st	1	4 ³ / ₈	110-04
	2nd	1	4 ³ / ₈	109-46		2nd	1	4 ³ / ₈	109-45
April	1st	1	3 ²⁵ / ₃₂	109-24	April	1st	1	3 ²⁵ / ₃₂	109-29
	2nd	1	3 ²⁵ / ₃₂	109-21		2nd	1	3 ²⁵ / ₃₂	109-22
May	1st	1	3 ²⁵ / ₃₂	109-17	May	1st	1	3 ²⁵ / ₃₂	109-17
	2nd	1	4 ¹ / ₈	109-42		2nd	1	4 ¹ / ₈	109-47
June	1st	1	3 ²⁵ / ₃₂	109-38	June	1st	1	4 ³ / ₈	109-42
	2nd	1	3 ²⁵ / ₃₂	109-38		2nd	1	4 ³ / ₈	109-47
July	1st	1	3 ²⁵ / ₃₂	109-17	July	1st	1	4 ¹ / ₈	109-4
	2nd	1	3 ²⁵ / ₃₂	108-94		2nd	1	4 ¹ / ₈	109-52
August	1st	1	3 ²⁵ / ₃₂	108-86	August	1st	1	4 ²⁵ / ₃₂	109-62
	2nd	1	3 ²⁵ / ₃₂	109-16		2nd	1	4 ¹¹ / ₁₆	109-58
September	1st	1	3 ²⁵ / ₃₂	109-29	September	1st	1	4 ¹¹ / ₁₆	109-71
	2nd	1	3 ²⁵ / ₃₂	109-19		2nd	1	4 ¹¹ / ₁₆	109-83
October	1st	1	3 ²⁵ / ₃₂	109-19	October	1st	1	4 ¹¹ / ₁₆	109-68
	2nd	1	3 ²⁵ / ₃₂	108-99		2nd	1	4 ¹¹ / ₁₆	109-49
November	1st	1	3 ²⁵ / ₃₂	109-15	November	1st	1	4 ¹¹ / ₁₆	109-88
	2nd	1	3 ²⁵ / ₃₂	109-27		2nd	1	4 ¹¹ / ₁₆	109-89
December	1st	1	4 ¹ / ₈	109-45	December	1st	1	4 ¹¹ / ₁₆	109-88
	2nd	1	4 ¹ / ₈	110-19		2nd	1	4 ¹¹ / ₁₆	110-26
1901					1904				
HALF MONTH					HALF MONTH				
January	1st	1	4 ¹ / ₈	110-1	January	1st	1	4 ³¹ / ₃₂	110-5
	2nd	1	4 ² / ₈	109-92		2nd	1	4 ³¹ / ₃₂	110-43
February	1st	1	4 ¹ / ₈	109-56	February	1st	1	4 ³¹ / ₃₂	110-5
	2nd	1	4 ¹ / ₈	109-59		2nd	1	4 ³¹ / ₃₂	110-45
March	1st	1	3 ¹⁴ / ₃₂	109-18	March	1st	1	4 ³¹ / ₃₂	109-95
	2nd	1	3 ¹⁴ / ₃₂	109-07		2nd	1	4 ³¹ / ₃₂	109-7
April	1st	1	3 ²⁵ / ₃₂	108-95	April	1st	1	4 ¹ / ₈	109-83
	2nd	1	3 ²⁵ / ₃₂	109-22		2nd	1	4 ¹ / ₈	109-75
May	1st	1	3 ²⁵ / ₃₂	109-25	May	1st	1	4 ¹ / ₈	109-83
	2nd	1	3 ²⁵ / ₃₂	109-03		2nd	1	4 ¹ / ₈	109-74
June	1st	1	3 ¹⁵ / ₃₂	108-97	June	1st	1	4	109-4
	2nd	1	3 ¹⁵ / ₃₂	108-96		2nd	1	4	109-4
July	1st	1	3 ²⁵ / ₃₂	108-76	July	1st	1	4	109-4
	2nd	1	3 ²⁵ / ₃₂	108-65		2nd	1	4 ¹ / ₈	109-42
August	1st	1	3 ²⁵ / ₃₂	108-89	August	1st	1	4 ¹ / ₈	109-55
	2nd	1	3 ²⁵ / ₃₂	109-31		2nd	1	4 ¹ / ₈	109-55
September	1st	1	4	109-4	September	1st	1	4 ³¹ / ₃₂	109-42
	2nd	1	4	109-4		2nd	1	4	109-4
October	1st	1	3 ²⁷ / ₃₂	109-38	October	1st	1	4 ⁷ / ₃₂	109-54
	2nd	1	4 ¹ / ₈	109-44		2nd	1	4 ¹ / ₈	109-95
November	1st	1	4 ¹ / ₈	109-45	November	1st	1	4 ³¹ / ₃₂	110-16
	2nd	1	4	109-4		2nd	1	4 ³¹ / ₃₂	110-04
December	1st	1	3 ²⁶ / ₃₂	109-34	December	1st	1	4 ³¹ / ₃₂	110-04
	2nd	1	4 ¹ / ₈	109-54		2nd	1	4 ³¹ / ₃₂	110-04
1902					1905				
HALF MONTH					HALF MONTH				
January	1st	1	4 ⁴¹ / ₆₄	109-77	January	1st	1	4 ³¹ / ₃₂	110-00
	2nd	1	4 ⁴¹ / ₆₄	110-01		2nd	1	4 ⁴¹ / ₆₄	110-02
February	1st	1	4 ¹ / ₈	109-83	February	1st	1	4 ¹ / ₈	109-83
	2nd	1	4 ³⁵ / ₆₄	110-02		2nd	1	4 ¹ / ₈	109-86
March	1st	1	4 ³⁵ / ₆₄	109-82	March	1st	1	4 ¹ / ₈	109-89
	2nd	1	4 ¹ / ₈	109-63		2nd	1	4 ¹ / ₈	109-8
April	1st	1	3 ⁴⁰ / ₆₄	109-19	April	1st	1	4 ¹ / ₈	109-44
	2nd	1	3 ⁴⁰ / ₆₄	109-02		2nd	1	3 ³¹ / ₃₂	109-19
May	1st	1	3 ³⁵ / ₆₄	108-97	May	1st	1	3 ³⁵ / ₆₄	109-19
	2nd	1	3 ¹⁷ / ₃₂	108-79		2nd	1	3 ²¹ / ₃₂	109-25
June	1st	1	3 ³⁵ / ₆₄	108-76	June	1st	1	4 ⁵ / ₃₂	109-49
	2nd	1	3 ³⁵ / ₆₄	108-81		2nd	1	4 ⁵ / ₃₂	109-54
July	1st	1	3 ¹⁶ / ₃₂	108-97	July	1st	1	4 ⁷ / ₃₂	109-61
	2nd	1	3 ²³ / ₃₂	109-14		2nd	1	4 ¹ / ₈	109-61
August	1st	1	3 ¹³ / ₃₂	108-97	August	1st	1	4 ¹¹ / ₁₆	109-76
	2nd	1	3 ³⁶ / ₆₄	108-99		2nd	1	4 ¹ / ₈	109-83
September	1st	1	3 ²¹ / ₃₂	109-02	September	1st	1	4 ¹ / ₈	109-83
	2nd	1	3 ²¹ / ₃₂	109-19		2nd	1	4 ¹ / ₈	109-83
October	1st	1	3 ³⁵ / ₆₄	109-19	October	1st	1	4 ¹⁷ / ₃₂	110-01
	2nd	1	3 ³⁵ / ₆₄	109-19		2nd	1	4 ¹⁷ / ₃₂	109-99
November	1st	1	3 ³⁷ / ₆₄	109-31	November	1st	1	4 ¹ / ₈	109-83
	2nd	1	4 ⁷ / ₃₂	109-41		2nd	1	4 ⁵ / ₃₂	109-81
December	1st	1	4 ¹¹ / ₁₆	109-58	December	1st	1	4 ²⁹ / ₆₄	109-88
	2nd	1	4 ⁷ / ₃₂	109-65		2nd	1	4 ²⁹ / ₆₄	110-18

PRICES AND EXCHANGE

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

		RATE OF EXCHANGE IN CALCUTTA				RATE OF EXCHANGE IN CALCUTTA	
		Rate (on demand bills)	Variation (100=rate on 1st June 1893)			Rate (on demand bills)	Variation (100=rate on 1st June 1893)
		s. d.				s. d.	
1906				1909			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 ⁴ / ₃₂	110.24	January	{ 1st	1 3 ³ / ₃₂	109.19
	{ 2nd	1 4 ² / ₃₂	110.22		{ 2nd	1 3 ³ / ₃₂	109.15
February	{ 1st	1 4 ⁵ / ₁₆	110.27	February	{ 1st	1 3 ¹ / ₁₆	109.97
	{ 2nd	1 4 ⁵ / ₁₆	110.18		{ 2nd	1 3 ¹ / ₁₆	108.97
March	{ 1st	1 4 ² / ₃₂	109.92	March	{ 1st	1 3 ¹ / ₁₆	108.97
	{ 2nd	1 3 ² / ₃₂	109.32		{ 2nd	1 3 ² / ₃₂	108.92
April	{ 1st	1 3 ¹ / ₁₆	109.34	April	{ 1st	1 3 ⁵ / ₁₆	108.86
	{ 2nd	1 4 ² / ₃₂	109.47		{ 2nd	1 3 ⁵ / ₁₆	109.22
May	{ 1st	1 4 ³ / ₃₂	109.7	May	{ 1st	1 3 ⁴ / ₃₂	109.35
	{ 2nd	1 4 ¹ / ₁₆	109.74		{ 2nd	1 3 ³ / ₃₂	109.19
June	{ 1st	1 4 ² / ₃₂	109.47	June	{ 1st	1 3 ³ / ₃₂	109.19
	{ 2nd	1 4 ² / ₃₂	109.47		{ 2nd	1 3 ³ / ₃₂	109.19
July	{ 1st	1 4	109.4	July	{ 1st	1 3 ² / ₃₂	109.01
	{ 2nd	1 4	109.4		{ 2nd	1 3 ² / ₃₂	108.81
August	{ 1st	1 4 ¹ / ₃₂	109.61	August	{ 1st	1 3 ² / ₃₂	108.76
	{ 2nd	1 4 ⁵ / ₁₆	109.84		{ 2nd	1 3 ² / ₃₂	108.74
September	{ 1st	1 4 ² / ₃₂	110.02	September	{ 1st	1 3 ² / ₃₂	108.64
	{ 2nd	1 4 ² / ₃₂	110.01		{ 2nd	1 3 ² / ₃₂	109.23
October	{ 1st	1 4 ¹ / ₁₆	109.91	October	{ 1st	1 4 ¹ / ₁₆	109.7
	{ 2nd	1 4 ² / ₃₂	109.71		{ 2nd	1 4 ² / ₃₂	109.73
November	{ 1st	1 4 ² / ₃₂	109.89	November	{ 1st	1 4 ¹ / ₁₆	109.77
	{ 2nd	1 4 ² / ₃₂	110.31		{ 2nd	1 4 ¹ / ₁₆	110.18
December	{ 1st	1 4 ¹ / ₁₆	110.76	December	{ 1st	1 4 ² / ₃₂	110.26
	{ 2nd	1 4 ¹ / ₁₆	111.2		{ 2nd	1 4 ² / ₃₂	110.23
1907				1910			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 ⁵ / ₁₆	110.76	January	{ 1st	1 4 ⁷ / ₁₆	110.03
	{ 2nd	1 4 ⁵ / ₁₆	110.74		{ 2nd	1 4 ⁷ / ₁₆	109.81
February	{ 1st	1 4 ⁵ / ₁₆	110.67	February	{ 1st	1 4 ¹ / ₁₆	109.77
	{ 2nd	1 4 ⁵ / ₁₆	110.71		{ 2nd	1 4 ¹ / ₁₆	109.96
March	{ 1st	1 4 ⁵ / ₁₆	110.55	March	{ 1st	1 4 ² / ₃₂	110.22
	{ 2nd	1 4 ⁵ / ₁₆	110.56		{ 2nd	1 4 ² / ₃₂	110.18
April	{ 1st	1 4 ² / ₃₂	110.65	April	{ 1st	1 4 ² / ₃₂	110.04
	{ 2nd	1 4 ² / ₃₂	110.47		{ 2nd	1 4 ² / ₃₂	109.96
May	{ 1st	1 4 ¹ / ₁₆	109.96	May	{ 1st	1 4 ¹ / ₁₆	109.45
	{ 2nd	1 4 ¹ / ₁₆	110.09		{ 2nd	1 3 ¹ / ₁₆	109.07
June	{ 1st	1 4 ² / ₃₂	110.19	June	{ 1st	1 3 ² / ₃₂	108.79
	{ 2nd	1 4 ¹ / ₁₆	110.19		{ 2nd	1 3 ² / ₃₂	109.19
July	{ 1st	1 4 ² / ₃₂	110.04	July	{ 1st	1 3 ² / ₃₂	109.25
	{ 2nd	1 4 ¹ / ₁₆	109.74		{ 2nd	1 3 ² / ₃₂	109.38
August	{ 1st	1 4 ² / ₃₂	109.62	August	{ 1st	1 3 ² / ₃₂	109.31
	{ 2nd	1 4 ² / ₃₂	109.55		{ 2nd	1 4 ¹ / ₁₆	109.55
September	{ 1st	1 4 ² / ₃₂	109.42	September	{ 1st	1 4 ² / ₃₂	109.66
	{ 2nd	1 4 ² / ₃₂	109.73		{ 2nd	1 4 ² / ₃₂	109.71
October	{ 1st	1 4 ² / ₃₂	109.55	October	{ 1st	1 4 ¹ / ₁₆	110.02
	{ 2nd	1 4 ² / ₃₂	109.53		{ 2nd	1 4 ¹ / ₁₆	110.14
November	{ 1st	1 3 ² / ₃₂	109.28	November	{ 1st	1 4 ² / ₃₂	110.04
	{ 2nd	1 3 ² / ₃₂	108.45		{ 2nd	1 4 ² / ₃₂	110.04
December	{ 1st	1 3 ² / ₃₂	108.85	December	{ 1st	1 4 ² / ₃₂	110.04
	{ 2nd	1 3 ² / ₃₂	109.02		{ 2nd	1 4 ² / ₃₂	110.08
1908				1911			
HALF MONTH				HALF MONTH			
January	{ 1st	1 3 ² / ₃₂	109.21	January	{ 1st	1 4 ¹ / ₁₆	110.26
	{ 2nd	1 3 ² / ₃₂	109.05		{ 2nd	1 4 ³ / ₁₆	110.21
February	{ 1st	1 3 ¹ / ₁₆	108.97	February	{ 1st	1 4 ³ / ₁₆	110.02
	{ 2nd	1 3 ¹ / ₁₆	109.98		{ 2nd	1 4 ³ / ₁₆	110.04
March	{ 1st	1 3 ¹ / ₁₆	108.91	March	{ 1st	1 4 ¹ / ₁₆	110.97
	{ 2nd	1 3 ¹ / ₁₆	108.66		{ 2nd	1 4 ¹ / ₁₆	109.99
April	{ 1st	1 3 ¹ / ₁₆	108.55	April	{ 1st	1 4 ¹ / ₁₆	110.04
	{ 2nd	1 3 ¹ / ₁₆	108.55		{ 2nd	1 4 ¹ / ₁₆	110.02
May	{ 1st	1 3 ¹ / ₁₆	108.55	May	{ 1st	1 4 ¹ / ₁₆	109.76
	{ 2nd	1 3 ¹ / ₁₆	108.55		{ 2nd	1 3 ¹ / ₁₆	109.35
June	{ 1st	1 3 ¹ / ₁₆	108.6	June	{ 1st	1 3 ¹ / ₁₆	109.51
	{ 2nd	1 3 ¹ / ₁₆	108.76		{ 2nd	1 4 ¹ / ₁₆	109.63
July	{ 1st	1 3 ¹ / ₁₆	108.53	July	{ 1st	1 4 ¹ / ₁₆	109.74
	{ 2nd	1 3 ¹ / ₁₆	108.53		{ 2nd	1 4 ¹ / ₁₆	109.61
August	{ 1st	1 3 ¹ / ₁₆	108.65	August	{ 1st	1 4 ¹ / ₁₆	109.61
	{ 2nd	1 3 ¹ / ₁₆	108.08		{ 2nd	1 4 ¹ / ₁₆	109.8
September	{ 1st	1 3 ¹ / ₁₆	108.21	September	{ 1st	1 4 ¹ / ₁₆	109.89
	{ 2nd	1 3 ¹ / ₁₆	108.93		{ 2nd	1 4 ¹ / ₁₆	110.04
October	{ 1st	1 3 ¹ / ₁₆	108.76	October	{ 1st	1 4 ¹ / ₁₆	109.92
	{ 2nd	1 3 ¹ / ₁₆	108.76		{ 2nd	1 4 ¹ / ₁₆	109.83
November	{ 1st	1 3 ¹ / ₁₆	108.76	November	{ 1st	1 4 ¹ / ₁₆	109.83
	{ 2nd	1 3 ¹ / ₁₆	108.87		{ 2nd	1 4 ¹ / ₁₆	109.83
December	{ 1st	1 3 ¹ / ₁₆	109.16	December	{ 1st	1 4 ¹ / ₁₆	110.02
	{ 2nd	1 3 ¹ / ₁₆			{ 2nd	1 4 ¹ / ₁₆	

PRICES AND EXCHANGE

No. 55.—RATES of EXCHANGE in CALCUTTA from 1st January 1898. and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—concluded

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1912					1915				
HALF MONTH					HALF MONTH				
January	.	.	1st 1 4 ⁰⁷ / ₁₆₀	110-12	January	.	.	1st 1 3 ⁷ / ₈	108-55
			2nd 1 4 ⁸ / ₈	110-26				2nd 1 3 ⁷ / ₈	108-55
February	.	.	1st 1 4 ¹ / ₈	110-26	February	.	.	1st 1 3 ¹⁹ / ₃₂	109-04
			2nd 1 4 ¹ / ₈	110-26				2nd 1 4 ¹⁹ / ₃₂	109-67
March	.	.	1st 1 4 ⁸ / ₈	110-26	March	.	.	1st 1 3 ³ / ₈	109-38
			2nd 1 4 ⁹ / ₁₆	110-03				2nd 1 3 ¹ / ₈	109-2
April	.	.	1st 1 4 ¹⁷ / ₁₆	109-73	April	.	.	1st 1 3 ⁷ / ₁₆	108-99
			2nd 1 4 ¹⁷ / ₁₆	109-83				2nd 1 3 ¹ / ₈	109-3
May	.	.	1st 1 4 ³ / ₄	109-72	May	.	.	1st 1 3 ⁹ / ₁₆	109-12
			2nd 1 4 ¹ / ₂	109-61				2nd 1 3 ⁹ / ₁₆	108-95
June	.	.	1st 1 4 ³ / ₈	109-64	June	.	.	1st 1 3 ¹ / ₈	108-56
			2nd 1 4 ⁵ / ₈	109-76				2nd 1 3 ⁷ / ₈	108-55
July	.	.	1st 1 4 ¹ / ₂	109-61	July	.	.	1st 1 3 ⁷ / ₈	108-55
			2nd 1 4 ³ / ₈	109-61				2nd 1 3 ⁷ / ₈	108-55
August	.	.	1st 1 4 ³ / ₈	109-61	August	.	.	1st 1 3 ⁷ / ₈	108-55
			2nd 1 4 ¹ / ₂	109-61				2nd 1 3 ¹⁹ / ₃₂	108-85
September	.	.	1st 1 4 ³ / ₈	109-61	September	.	.	1st 1 4 ¹ / ₁₆	109-45
			2nd 1 4 ⁵ / ₈	109-77				2nd 1 4 ⁵ / ₈	109-56
October	.	.	1st 1 4 ¹ / ₂	109-86	October	.	.	1st 1 4 ⁵ / ₈	109-56
			2nd 1 4 ¹ / ₂	110-02				2nd 1 4 ¹ / ₁₆	109-7
November	.	.	1st 1 4 ⁵ / ₈	109-85	November	.	.	1st 1 4 ¹ / ₁₆	109-64
			2nd 1 4 ⁵ / ₈	110-93				2nd 1 4 ¹ / ₁₆	109-54
December	.	.	1st 1 4 ⁵ / ₈	110-21	December	.	.	1st 1 4 ¹ / ₁₆	109-61
			2nd 1 4 ¹ / ₈	110-26				2nd 1 4 ⁵ / ₈	109-75
1913					1916				
HALF MONTH					HALF MONTH				
January	.	.	1st 1 4 ³ / ₈	110-14	January	.	.	1st 1 4 ¹ / ₁₆	109-98
			2nd 1 4 ⁴ / ₈	110-12				2nd 1 4 ³ / ₁₆	110-42
February	.	.	1st 1 4 ³ / ₈	109-85	February	.	.	1st 1 4 ³ / ₈	110-48
			2nd 1 4 ⁹ / ₁₆	109-75				2nd 1 4 ³ / ₈	110-48
March	.	.	1st 1 4 ¹ / ₂	109-61	March	.	.	1st 1 4 ³ / ₈	110-48
			2nd 1 4	109-4				2nd 1 4 ⁵ / ₈	110-3
April	.	.	1st 1 4 ¹ / ₁₆	109-58	April	.	.	1st 1 4 ¹ / ₁₆	109-83
			2nd 1 4 ² / ₁₆	109-81				2nd 1 4 ³ / ₁₆	109-87
May	.	.	1st 1 4 ¹ / ₈	109-83	May	.	.	1st 1 4 ³ / ₁₆	110-2
			2nd 1 4 ³ / ₈	109-77				2nd 1 4 ³ / ₁₆	110-35
June	.	.	1st 1 4 ³ / ₈	102-42	June	.	.	1st 1 4 ³ / ₈	110-04
			2nd 1 3 ⁹ / ₁₆	109-07				2nd 1 4 ¹ / ₁₆	110-23
July	.	.	1st 1 3 ⁹ / ₁₆	109-12	July	.	.	1st 1 4 ¹ / ₁₆	110-27
			2nd 1 3 ³ / ₈	109-17				2nd 1 4 ³ / ₁₆	110-02
August	.	.	1st 1 4 ³ / ₈	109-46	August	.	.	1st 1 4 ³ / ₈	110-07
			2nd 1 4 ⁵ / ₈	109-67				2nd 1 4 ³ / ₈	110-17
September	.	.	1st 1 4 ¹ / ₂	110-03	September	.	.	1st 1 4 ³ / ₈	110-32
			2nd 1 4 ¹ / ₂	110-27				2nd 1 4 ¹ / ₁₆	110-38
October	.	.	1st 1 4 ¹ / ₂	110-26	October	.	.	1st 1 4 ³ / ₈	110-48
			2nd 1 4 ⁴ / ₈	110-24				2nd 1 4 ³ / ₈	110-48
November	.	.	1st 1 4 ³ / ₈	110-12	November	.	.	1st 1 4 ³ / ₈	110-64
			2nd 1 4 ¹ / ₁₆	110-06				2nd 1 4 ³ / ₈	110-68
December	.	.	1st 1 4 ³ / ₈	110-09	December	.	.	1st 1 4 ³ / ₈	110-71
			2nd 1 4 ⁵ / ₈	110-2				2nd 1 4 ³ / ₈	111-32
1914					1917				
HALF MONTH					HALF MONTH				
January	.	.	1st 1 4 ³ / ₈	110-04	January	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 4 ³ / ₈	110-04				2nd 1 4 ¹ / ₁₆	112-21
February	.	.	1st 1 4 ⁷ / ₁₆	110-19	February	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 4 ⁷ / ₁₆	109-88				2nd 1 4 ³ / ₈	111-32
March	.	.	1st 1 4 ³ / ₈	109-61	March	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 4 ³ / ₈	109-73				2nd 1 4 ³ / ₈	111-32
April	.	.	1st 1 4 ³ / ₈	109-72	April	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 4 ³ / ₈	109-76				2nd 1 4 ³ / ₈	111-32
May	.	.	1st 1 3 ¹ / ₁₆	109-38	May	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 3 ³ / ₁₆	109-19				2nd 1 4 ³ / ₈	111-32
June	.	.	1st 1 3 ¹ / ₁₆	109-22	June	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 3 ³ / ₁₆	109-28				2nd 1 4 ³ / ₈	111-32
July	.	.	1st 1 3 ³ / ₁₆	109-19	July	.	.	1st 1 4 ³ / ₈	111-32
			2nd 1 3 ¹ / ₁₆	109-1				2nd 1 4 ³ / ₈	111-32
August	.	.	1st 1 3 ¹ / ₁₆	108-51	August	.	.	1st 1 4 ³ / ₈	112-39
			2nd 1 3 ⁸ / ₁₆	108-55				2nd 1 4 ¹ / ₁₆	116-45
September	.	.	1st 1 3 ⁸ / ₁₆	108-55	September	.	.	1st 1 5 ³ / ₈	116-45
			2nd 1 3 ⁸ / ₁₆	108-55				2nd 1 5 ³ / ₈	116-45
October	.	.	1st 1 3 ⁸ / ₁₆	108-55	October	.	.	1st 1 5 ³ / ₈	116-45
			2nd 1 3 ⁸ / ₁₆	108-55				2nd 1 5 ³ / ₈	116-45
November	.	.	1st 1 3 ¹ / ₁₆	108-7	November	.	.	1st 1 4 ³ / ₈	115-83
			2nd 1 3 ⁸ / ₁₆	108-55				2nd 1 5 ³ / ₈	116-45
December	.	.	1st 1 3 ⁸ / ₁₆	108-57	December	.	.	1st 1 5 ³ / ₈	116-45
			2nd 1 3 ⁸ / ₁₆	108-55				2nd 1 5 ³ / ₈	116-45

PRICES AND EXCHANGE

No. 56.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1898 to December 1917

	BANK OF BENGAL RATES†					BANK OF BENGAL RATES†			
	Exchange on London at four months' sight	Bank of England rate of discount	Demand loans on Government paper	Deposit of goods		*Exchange on London at four months' sight	Bank of England rate* of discount	Demand loans on Government paper	Deposit of goods
1898	d.				1903	d.			
January . . .	16 $\frac{1}{16}$		9, 10, & 11	10, 11, & 12	January . . .	16 $\frac{3}{16}$	4	5, 6, & 7	6, 7, & 8
February . . .	16 $\frac{3}{16}$	3	11 & 12	12 & 13	February . . .	16 $\frac{3}{16}$	4	7 & 8	8 & 9
March . . .	15 $\frac{3}{16}$	3	12	13	March . . .	16 $\frac{3}{16}$	4	8 & 7	9 & 8
April . . .	16 $\frac{4}{16}$	3	11 & 12	12 & 13	April . . .	16 $\frac{3}{16}$	4	7, 6, & 5	8, 7, & 6
May . . .	16 $\frac{1}{16}$	4 $\frac{1}{2}$	11	12	May . . .	16 $\frac{3}{16}$	3 $\frac{1}{2}$	5 & 6	6 & 7
June . . .	15 $\frac{1}{16}$	3 $\frac{1}{2}$	8, 9, 10, & 11	10, 11, & 12	June . . .	16 $\frac{3}{16}$	3	6 & 5	7 & 6
July . . .	15 $\frac{3}{16}$	2 $\frac{1}{2}$	4, 5, 6, 7, & 8	5, 6, 7, 8, & 9	July . . .	16 $\frac{3}{16}$	3	5 & 4	6 & 5
August . . .	16	2 $\frac{1}{2}$	4	5	August . . .	16 $\frac{3}{16}$	3	4 & 3	5 & 4
September . . .	16	2	4 & 5	5 & 6	September . . .	16 $\frac{3}{16}$	4	3	4
October . . .	16	3	5	6	October . . .	16 $\frac{3}{16}$	4	3	4
November . . .	16 $\frac{1}{16}$	4	5	6	November . . .	16 $\frac{3}{16}$	4	3	4
December . . .	16 $\frac{1}{16}$	4	5 & 6	6 & 7	December . . .	16 $\frac{3}{16}$	4	3, 4, 5, & 6	4, 5, 6, & 7
Average exchange	16	4			Average exchange	16 $\frac{1}{16}$			
1899					1904	d.			
January . . .	16 $\frac{5}{16}$	3 $\frac{1}{2}$	6 & 7	7 & 8	January . . .	16 $\frac{2}{16}$	4	6 & 7	7 & 8
February . . .	16 $\frac{1}{16}$	3	7	8	February . . .	16 $\frac{2}{16}$	4	7	8
March . . .	16 $\frac{1}{16}$	3	7	8	March . . .	16 $\frac{1}{16}$	4	7 & 6	8 & 7
April . . .	16 $\frac{1}{16}$	3	7 & 6	8 & 7	April . . .	16 $\frac{2}{16}$	3	6 & 5	7 & 6
May . . .	16	3	6 & 5	7 & 6	May . . .	16 $\frac{2}{16}$	3	5 & 4	6 & 5
June . . .	16 $\frac{1}{16}$	3	5	6	June . . .	16 $\frac{2}{16}$	3	4 & 3	5 & 4
July . . .	16 $\frac{1}{16}$	3 $\frac{1}{2}$	5 & 4	6 & 5	July . . .	16 $\frac{2}{16}$	3	3	4
August . . .	16 $\frac{1}{16}$	3 $\frac{1}{2}$	4	5	August . . .	16 $\frac{2}{16}$	3	3	4
September . . .	16 $\frac{2}{16}$	3 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7	September . . .	16 $\frac{2}{16}$	3	3	4
October . . .	16 $\frac{2}{16}$	5	6, 7, 8, & 7	7, 8, 9, & 8	October . . .	16 $\frac{2}{16}$	3	3, 4, & 5	4, 5, & 6
November . . .	16 $\frac{2}{16}$	6	7 & 6	8 & 7	November . . .	16 $\frac{2}{16}$	3	5 & 6	6 & 7
December . . .	16 $\frac{1}{16}$	6	6 & 7	7 & 8	December . . .	16 $\frac{2}{16}$	3	6	7
Average exchange	16 $\frac{1}{16}$				Average exchange	16 $\frac{1}{16}$			
1900					1905				
January . . .	16 $\frac{1}{16}$	4	7 & 8	8 & 9	January . . .	16 $\frac{2}{16}$	3	6	7
February . . .	16 $\frac{3}{16}$	4	8	9	February . . .	16 $\frac{2}{16}$	3	6 & 7	7 & 8
March . . .	16 $\frac{1}{16}$	4	8, 7, & 6	9, 8, & 7	March . . .	16 $\frac{2}{16}$	2 $\frac{1}{2}$	7, 8, & 7	8, 9, & 8
April . . .	16 $\frac{1}{16}$	4	6	7	April . . .	16 $\frac{2}{16}$	2 $\frac{1}{2}$	7, 6, 5, & 4	8, 7, 6, & 5
May . . .	16 $\frac{1}{16}$	3 $\frac{1}{2}$	6 & 5	7 & 6	May . . .	16 $\frac{1}{16}$	2 $\frac{1}{2}$	4	5
June . . .	16 $\frac{1}{16}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{16}$	2 $\frac{1}{2}$	4	5
July . . .	16	4	4 & 3	5 & 4	July . . .	16 $\frac{1}{16}$	2 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{1}{16}$	4	3 & 4	4 & 5	August . . .	16 $\frac{2}{16}$	2 $\frac{1}{2}$	3 & 4	4 & 5
September . . .	16 $\frac{1}{16}$	4	4 & 5	5 & 6	September . . .	16 $\frac{2}{16}$	4	4 & 5	5 & 6
October . . .	16	4	5 & 4	6 & 5	October . . .	16 $\frac{2}{16}$	4	5	6
November . . .	16 $\frac{1}{16}$	4	4	5	November . . .	16 $\frac{2}{16}$	4	5 & 6	6 & 7
December . . .	16 $\frac{2}{16}$	4	4, 5, 6, & 7	5, 6, 7, & 8	December . . .	16 $\frac{2}{16}$	4	6 & 7	7 & 8
Average exchange	16 $\frac{2}{16}$				Average exchange	16 $\frac{1}{16}$			
1901					1906				
January . . .	16 $\frac{5}{16}$	5	7	8	January . . .	16 $\frac{2}{16}$	4	7 & 8	8 & 0
February . . .	16 $\frac{1}{16}$	4	7 & 8	8 & 9	February . . .	16 $\frac{2}{16}$	4	9	10
March . . .	16 $\frac{1}{16}$	4	8 & 7	9 & 8	March . . .	16 $\frac{2}{16}$	4	9, 8, & 7	10, 9, & 8
April . . .	16 $\frac{1}{16}$	4	7, 6, & 7	8, 7, & 8	April . . .	16 $\frac{2}{16}$	3 $\frac{1}{2}$	7, 6, & 5	8, 7, & 6
May . . .	16 $\frac{1}{16}$	4	7	8	May . . .	16 $\frac{2}{16}$	4	5, 6, 7, & 6	6, 7, 8, & 7
June . . .	16 $\frac{1}{16}$	3	7, 6, 5, & 4	8, 7, 6, & 5	June . . .	16 $\frac{2}{16}$	3 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5
July . . .	15 $\frac{3}{16}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{16}$	3 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{2}{16}$	3	3 & 4	4 & 5	August . . .	16 $\frac{1}{16}$	3 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
September . . .	16 $\frac{2}{16}$	3	4 & 5	5 & 6	September . . .	16 $\frac{2}{16}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8
October . . .	16 $\frac{2}{16}$	4	5 & 4	6 & 5	October . . .	16 $\frac{1}{16}$	6	7 & 6	8 & 7
November . . .	16 $\frac{2}{16}$	4	4	5	November . . .	16 $\frac{2}{16}$	6	6, 7, & 8	7, 8, & 9
December . . .	16 $\frac{2}{16}$	4	4 & 5	5 & 6	December . . .	16 $\frac{2}{16}$	6	8 & 9	9 & 10
Average exchange	16 $\frac{7}{16}$				Average exchange	16 $\frac{1}{16}$			
1902					1907				
January . . .	16 $\frac{2}{16}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{1}{16}$	5	9	10
February . . .	16 $\frac{2}{16}$	3	7 & 8	8 & 9	February . . .	16 $\frac{1}{16}$	5	9	10
March . . .	16 $\frac{2}{16}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{16}$	5	9	10
April . . .	16	3	7 & 6	8 & 7	April . . .	16 $\frac{1}{16}$	4	9, 8, & 7	10, 9, & 8
May . . .	16	3	5	6	May . . .	16 $\frac{1}{16}$	4	7, 6, & 5	8, 7, & 6
June . . .	16	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{16}$	4	5	6
July . . .	16 $\frac{1}{16}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{16}$	4	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{1}{16}$	3	3	4	August . . .	16 $\frac{1}{16}$	4 $\frac{1}{2}$	3	4
September . . .	16 $\frac{1}{16}$	3	3	4	September . . .	16 $\frac{1}{16}$	4 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
October . . .	16 $\frac{1}{16}$	4	3 & 4	4 & 5	October . . .	16 $\frac{2}{16}$	4 $\frac{1}{2}$	5	6
November . . .	16 $\frac{2}{16}$	4	4	5	November . . .	16 $\frac{2}{16}$	7	5, & 6	6, & 7
December . . .	16 $\frac{2}{16}$	4	4 & 5	5 & 6	December . . .	16 $\frac{2}{16}$	7	6	7
Average exchange	16 $\frac{1}{16}$				Average exchange	16 $\frac{1}{16}$			

* At the close of the month

† Where more than one figure is entered, it will be assumed that these are the rates ruling in different dates of the month

PRICES AND EXCHANGE

No. 56.—EXCHANGE on LONDON, and, BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1898 to December 1917—continued

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES†	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1908					1913				
January . . .	16 $\frac{7}{8}$	6	7, 8, & 9	8, 9, & 10	January . . .	16 $\frac{7}{8}$	5	7 & 8	8 & 9
February . . .	16 $\frac{3}{4}$	4	9	10	February . . .	16 $\frac{3}{4}$	5	8 & 7	9 & 8
March . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	9, 8, & 7	10, 9, & 8	March . . .	16 $\frac{1}{2}$	5	7	8
April . . .	16 $\frac{1}{4}$	3	7	8	April . . .	16 $\frac{1}{4}$	4 $\frac{1}{2}$	6, & 7	8 & 7
May . . .	16 $\frac{1}{8}$	3	7 & 6	8, & 7	May . . .	16 $\frac{1}{8}$	4 $\frac{1}{2}$	6	7
June . . .	16 $\frac{1}{16}$	2 $\frac{1}{2}$	6, & 5	7, & 6	June . . .	16 $\frac{1}{16}$	4 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5
July . . .	16 $\frac{1}{32}$	2 $\frac{1}{2}$	5, 4, & 3	6, 5, & 4	July . . .	16 $\frac{1}{32}$	4 $\frac{1}{2}$	6 & 3	5 & 4
August . . .	16 $\frac{1}{64}$	2 $\frac{1}{2}$	3	4	August . . .	16 $\frac{1}{64}$	4 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
September . . .	16 $\frac{1}{128}$	2 $\frac{1}{2}$	3, & 4	4, & 5	September . . .	16 $\frac{1}{128}$	4 $\frac{1}{2}$	5 & 6	6 & 7
October . . .	16 $\frac{1}{256}$	2 $\frac{1}{2}$	4	5	October . . .	16 $\frac{1}{256}$	5	6	7
November . . .	16 $\frac{1}{512}$	2 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7	November . . .	16 $\frac{1}{512}$	5	6 & 7	7 & 8
December . . .	16 $\frac{1}{1024}$	2 $\frac{1}{2}$	6	7	December . . .	16 $\frac{1}{1024}$	5	7	8
Average exchange	16 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1909	d.				1914	d.			
January . . .	16 $\frac{3}{4}$	3	6, 7, & 8	7, 8, & 9	January . . .	16 $\frac{1}{2}$	4	7	8
February . . .	16 $\frac{3}{8}$	3	8	9	February . . .	16 $\frac{3}{8}$	3	7	8
March . . .	16 $\frac{3}{16}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{4}$	3	7 & 6	8 & 7
April . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	7 & 6	8 & 7	April . . .	16 $\frac{1}{8}$	3	6	5
May . . .	16 $\frac{1}{16}$	2 $\frac{1}{2}$	6 & 5	7 & 6	May . . .	16 $\frac{1}{16}$	3	5	6
June . . .	16 $\frac{1}{32}$	2 $\frac{1}{2}$	5 & 4	6 & 5	June . . .	16 $\frac{1}{32}$	3	5 & 4	6 & 5
July . . .	16 $\frac{1}{64}$	2 $\frac{1}{2}$	3	4	July . . .	16 $\frac{1}{64}$	3	4 & 3	5 & 4
August . . .	16 $\frac{1}{128}$	2 $\frac{1}{2}$	3	4	August . . .	16 $\frac{1}{128}$	5	3 & 5	4 & 6
September . . .	16 $\frac{1}{256}$	2 $\frac{1}{2}$	3 & 4	4 & 5	September . . .	16 $\frac{1}{256}$	5	5	6
October . . .	16 $\frac{1}{512}$	5	4	5	October . . .	16 $\frac{1}{512}$	5	5	6
November . . .	16 $\frac{1}{1024}$	5	4 & 5	5 & 6	November . . .	16 $\frac{1}{1024}$	5	5 & 6	6 & 7
December . . .	16 $\frac{1}{2048}$	4 $\frac{1}{2}$	5 & 6	6 & 7	December . . .	16 $\frac{1}{2048}$	5	6	7
Average exchange	16 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1910					1915				
January . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	6	7	January . . .	16 $\frac{5}{8}$	5	6	7
February . . .	16 $\frac{3}{4}$	3	6	7	February . . .	16 $\frac{3}{4}$	5	6	7
March . . .	16 $\frac{1}{2}$	4	6 & 7	7 & 8	March . . .	16 $\frac{1}{2}$	5	6	7
April . . .	16 $\frac{1}{4}$	4	7	8	April . . .	16 $\frac{1}{4}$	5	6	7
May . . .	16 $\frac{3}{8}$	4	7 & 6	8 & 7	May . . .	16 $\frac{3}{8}$	5	6	7
June . . .	16 $\frac{1}{2}$	3	6, 5 & 4	7, 6 & 5	June . . .	16 $\frac{1}{2}$	5	6 & 5	7 & 6
July . . .	16 $\frac{1}{4}$	3	3	4	July . . .	16 $\frac{1}{4}$	5	5	6
August . . .	16 $\frac{1}{8}$	3	3	4	August . . .	16 $\frac{1}{8}$	5	5	6
September . . .	16 $\frac{1}{16}$	4	3 & 4	4 & 5	September . . .	16 $\frac{1}{16}$	5	5 & 6	6 & 7
October . . .	16 $\frac{1}{32}$	5	4 & 5	5 & 6	October . . .	16 $\frac{1}{32}$	5	6	7
November . . .	16 $\frac{1}{64}$	5	6	7	November . . .	16 $\frac{1}{64}$	5	6	7
December . . .	16 $\frac{1}{128}$	4 $\frac{1}{2}$	7	8	December . . .	16 $\frac{1}{128}$	5	6	7
Average exchange	16 $\frac{5}{8}$				Average exchange	16 $\frac{5}{8}$			
1911					1916				
January . . .	16 $\frac{1}{2}$	4	7	8	January . . .	16 $\frac{9}{16}$	5	7 & 8	8 & 9
February . . .	16 $\frac{1}{4}$	3 $\frac{1}{2}$	7 & 8	8 & 9	February . . .	16 $\frac{1}{2}$	5	8	9
March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8	March . . .	16 $\frac{3}{8}$	5	8	9
April . . .	16 $\frac{1}{2}$	3	7	8	April . . .	16 $\frac{1}{2}$	5	8 & 7	9 & 8
May . . .	16 $\frac{3}{4}$	3	7 & 6	8 & 7	May . . .	16 $\frac{3}{4}$	5	7	8
June . . .	16 $\frac{1}{2}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{2}$	5	6 & 5	7 & 6
July . . .	16 $\frac{3}{4}$	3	4	5	July . . .	16 $\frac{3}{4}$	6	5	6
August . . .	16 $\frac{1}{2}$	3	4 & 3	5 & 4	August . . .	16 $\frac{1}{2}$	6	5	6
September . . .	16 $\frac{3}{4}$	4	4 & 5	5 & 6	September . . .	16 $\frac{3}{4}$	6	5 & 6	6 & 7
October . . .	16 $\frac{1}{2}$	4	5	6	October . . .	16 $\frac{1}{2}$	6	6 & 7	7 & 8
November . . .	16 $\frac{3}{4}$	4	5	6	November . . .	16 $\frac{3}{4}$	6	7 & 8	8 & 9
December . . .	16 $\frac{1}{2}$	4	5	6	December . . .	16 $\frac{1}{2}$	6	8	9
Average exchange	16 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1912					1917				
January . . .	16 $\frac{1}{2}$	4	5, 6, 7, & 8	6, 7, 8, & 9	January . . .	16 $\frac{1}{2}$	5 $\frac{1}{2}$	8	9
February . . .	16 $\frac{3}{4}$	4	8	9	February . . .	16 $\frac{1}{4}$	5 $\frac{1}{2}$	8 & 7	9 & 8
March . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	8, 7, & 6	9, 8, & 7	March . . .	16 $\frac{1}{2}$	5 $\frac{1}{2}$	7 & 6	8 & 7
April . . .	16 $\frac{3}{4}$	3 $\frac{1}{2}$	6	7	April . . .	16 $\frac{3}{4}$	5	6	7
May . . .	16 $\frac{1}{2}$	3	6 & 5	7 & 6	May . . .	16 $\frac{1}{2}$	5	6	7
June . . .	16 $\frac{3}{4}$	3	5 & 4	6 & 5	June . . .	16 $\frac{3}{4}$	5	6	7
July . . .	16 $\frac{1}{2}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{2}$	5	6	7
August . . .	16 $\frac{3}{4}$	4	3	4	August . . .	17 $\frac{1}{32}$	5	6	7
September . . .	16 $\frac{1}{2}$	4	3 & 4	4 & 5	September . . .	17 $\frac{1}{16}$	5	6 & 5	7 & 6
October . . .	16 $\frac{3}{4}$	5	4 & 5	5 & 6	October . . .	17 $\frac{1}{8}$	5	5	6
November . . .	16 $\frac{1}{2}$	5	5, 6, & 7	6, 7, & 8	November . . .	17 $\frac{1}{4}$	5	5	6
December . . .	16 $\frac{3}{4}$	5	7	8	December . . .	17 $\frac{1}{2}$	5	5	6
Average exchange	16 $\frac{1}{2}$				Average exchange	17 $\frac{1}{16}$			

* At the close of the month

† Where more than one figure is entered it will be assumed that these are the rates ruling in different dates of the month

‡ Nominal Banks only buying ready bill against cover.

PRICES AND EXCHANGE

No. 57.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1898 to DECEMBER 1917

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	₹ a.	₹ a.			₹ a.	₹ a.	
1898				1903			
January	15 3	15 2	25 8	January	15 —	15 —	24 3
February	15 4	15 4	25 9	February	15 —	15 —	25 —
March	15 5	15 5	24 14	March	15 —	15 —	24 4
April	15 3	15 3	24 —	April	15 —	15 —	24 1
May	15 4½	15 4½	24 8	May	15 —	15 —	24 3½
June	15 6	15 6	24 12	June	15 —	15 —	24 2½
July	15 4½	15 4½	24 15½	July	15 —	15 —	25 —
August	15 3½	15 3½	24 12½	August	15 —	15 —	24 14
September	15 4½	15 4½	24 7	September	15 —	15 —	25 —
October	15 4	15 4	24 6	October	15 —	15 —	24 15
November	15 3	15 3	24 4	November	15 —	15 —	24 10½
December	15 2	15 2	24 2	December	15 —	15 —	24 6
1899				1904			
January	15 0½	15 0½	24 2	January	15 —	15 —	24 3
February	15 1	15 1	24 2	February	15 —	15 —	25 —
March	15 1½	15 1½	24 10	March	15 —	15 —	24 4
April	15 4½	15 4½	24 6	April	15 —	15 —	24 3
May	15 2½	15 2½	24 5	May	15 —	15 —	24 1½
June	15 0½	15 0½	24 4	June	15 —	15 —	24 4
July	15 1½	15 1½	24 5½	July	15 —	15 —	24 3½
August	15 0½	15 0½	24 4½	August	15 —	15 —	24 3½
September	15 1½	15 1½	24 3	September	15 —	15 —	24 3
October	15 1	15 1	24 1	October	15 —	15 —	24 3½
November	15 1	15 1	24 5	November	15 —	15 —	24 2½
December	15 0½	15 0½	24 8	December	15 —	15 —	23 15½
1900				1905			
January	15 —	15 —	24 4	January	15 —	15 —	24 4½
February	15 —	15 —	24 5	February	15 —	15 —	24 11
March	15 —	15 —	24 13½	March	15 —	15 —	24 5½
April	15 —	15 —	24 4	April	15 —	15 —	24 4
May	15 —	15 —	24 8	May	15 —	15 —	24 2
June	15 —	15 —	24 4	June	15 —	15 —	24 2½
July	15 —	15 —	25 1	July	15 —	15 —	24 1
August	15 —	15 —	24 10½	August	15 —	15 —	24 2
September	15 —	15 —	24 14	September	15 —	15 —	24 0½
October	15 —	15 —	24 14	October	15 —	15 —	24 0½
November	15 —	15 —	24 11	November	15 —	15 —	24 0½
December	15 —	15 —	24 8	December	15 —	15 —	24 3½
1901				1906			
January	15 —	15 —	24 4	January	15 —	15 —	25 1
February	15 —	15 —	24 8	February	15 —	15 —	24 9
March	15 —	15 —	24 6	March	15 2½	15 —	24 2½
April	15 —	15 —	24 —	April	15 2½	15 0½	24 3½
May	15 —	15 —	24 2	May	15 3	15 0½	24 2½
June	15 —	15 —	24 2	June	15 4	15 0½	24 4½
July	15 —	15 —	24 3	July	15 3	15 —	24 5
August	15 —	15 —	24 6	August	15 3	15 0½	24 4
September	15 —	15 —	24 3	September	15 3	15 0½	24 3
October	15 —	15 —	24 3½	October	15 2	15 0½	24 3
November	15 —	15 —	24 1	November	15 2	15 0½	24 2½
December	15 —	15 —	24 —	December	15 1½	15 —	24 1½
1902				1907			
January	15 —	15 —	24 1	January	15 1½	15 —	24 4
February	15 —	15 —	24 4	February	15 2	15 —	24 11
March	15 —	15 —	24 3	March	15 —	15 —	24 5
April	15 —	15 —	24 2	April	15 0½	15 —	24 3½
May	15 —	15 —	24 —	May	15 0½	15 —	24 9
June	15 —	15 —	24 2	June	15 0½	15 —	24 11
July	15 —	15 —	24 2	July	15 0½	15 —	24 4½
August	15 —	15 —	24 4½	August	15 0½	15 —	24 5
September	15 —	15 —	24 15	September	15 0½	15 —	24 4½
October	15 —	15 —	24 5	October	15 0½	15 —	24 8½
November	15 —	15 —	24 4	November	15 0½	15 —	24 5½
December	15 —	15 —	24 2	December	15 0½	15 —	24 4½

PRICES AND EXCHANGE

No. 57.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1898 to DECEMBER 1917—continued

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	R a.	R a.			R a.	R a.	
1908				1913			
January	15 0 $\frac{1}{4}$	15 —	24 7	January	15 5	15 —	24 7
February	15 0 $\frac{1}{4}$	15 —	24 9 $\frac{1}{2}$	February	15 5	15 —	24 14 $\frac{1}{2}$
March	15 0 $\frac{1}{4}$	15 —	24 7 $\frac{1}{2}$	March	15 5	15 —	24 9
April	15 0 $\frac{1}{4}$	15 —	24 4 $\frac{1}{2}$	April	15 4 $\frac{1}{2}$	15 —	24 4 $\frac{1}{2}$
May	15 0 $\frac{1}{4}$	15 —	24 4 $\frac{1}{2}$	May	15 5	15 —	24 7 $\frac{1}{2}$
June	15 0 $\frac{1}{4}$	15 —	24 3 $\frac{1}{2}$	June	15 5	15 —	24 6
July	15 0 $\frac{1}{4}$	15 —	24 3	July	15 5	15 —	24 3
August	15 0 $\frac{1}{4}$	15 —	24 7 $\frac{1}{2}$	August	15 5	15 —	24 —
September	15 0 $\frac{1}{4}$	15 —	24 4	September	15 5	15 —	24 8
October	15 0 $\frac{1}{4}$	15 —	24 5	October	15 6	15 —	24 7
November	15 1	15 0 $\frac{1}{2}$	24 6	November	15 7	15 —	24 10
December	15 1	15 —	24 4	December	15 6	15 —	24 9
1909				1914			
January	15 1	15 —	24 3 $\frac{1}{2}$	January	15 6	15 0 $\frac{1}{4}$	24 3 $\frac{1}{2}$
February	15 1 $\frac{1}{2}$	15 0 $\frac{1}{4}$	24 5	February	15 5	15 0	24 8
March	15 4 $\frac{1}{2}$	15 1 $\frac{1}{2}$	23 2 $\frac{1}{2}$	March	15 6	15 0	24 4 $\frac{1}{2}$
April	15 1 $\frac{1}{2}$	15 0 $\frac{1}{4}$	24 2	April	15 6	15 0	24 6
May	15 1 $\frac{1}{2}$	15 0 $\frac{1}{4}$	24 2	May	15 6	15 0	24 4 $\frac{1}{2}$
June	15 2	15 1	24 2 $\frac{1}{2}$	June	15 6	15 0	24 2
July	15 2	15 1 $\frac{1}{2}$	24 3	July	15 6	15 0	24 2 $\frac{1}{2}$
August	15 2 $\frac{1}{2}$	15 1 $\frac{1}{2}$	24 2 $\frac{1}{2}$	August	15 10	15 6	25 10
September	15 2 $\frac{1}{2}$	15 1 $\frac{1}{2}$	24 12	September	15 10	15 5	25 6
October	15 2 $\frac{1}{2}$	15 1	24 6	October	15 12	15 6 $\frac{1}{2}$	25 11
November	15 1	15 0 $\frac{1}{2}$	24 3 $\frac{1}{2}$	November	15 10	15 4	24 14
December	15 1 $\frac{1}{2}$	15 1	24 1	December	15 10	15 1 $\frac{1}{2}$	24 5 $\frac{1}{2}$
1910				1915			
January	15 0 $\frac{1}{2}$	15 —	24 1 $\frac{1}{2}$	January	15 10	15 1	24 2 $\frac{1}{2}$
February	15 0 $\frac{1}{2}$	15 —	24 1	February	15 10	15 1 $\frac{1}{2}$	24 2
March	15 0 $\frac{1}{2}$	15 —	24 —	March	15 10	15 1 $\frac{1}{2}$	24 7 $\frac{1}{2}$
April	15 0 $\frac{1}{2}$	15 —	24 —	April	15 10	15 1	24 15
May	15 0 $\frac{1}{2}$	15 —	24 0 $\frac{1}{2}$	May	15 10	15 1 $\frac{1}{2}$	24 15
June	15 0 $\frac{1}{2}$	15 —	24 4 $\frac{1}{2}$	June	15 10	15 2 $\frac{1}{2}$	24 13 $\frac{1}{2}$
July	15 0 $\frac{1}{2}$	15 —	24 3 $\frac{1}{2}$	July	15 11	15 3	25 4
August	15 0 $\frac{1}{2}$	15 —	24 1 $\frac{1}{2}$	August	15 10	15 2 $\frac{1}{2}$	23 8
September	15 0 $\frac{1}{2}$	15 —	24 2 $\frac{1}{2}$	September	15 10	15 2	25 0 $\frac{1}{2}$
October	15 0 $\frac{1}{2}$	15 —	24 2	October	15 10	15 2 $\frac{1}{2}$	25 8
November	15 0 $\frac{1}{2}$	15 —	24 1	November	15 11	15 3 $\frac{1}{2}$	26 7
December	15 0 $\frac{1}{2}$	15 —	24 —	December	15 11	15 4 $\frac{1}{2}$	26 9
1911				1916			
January	15 0 $\frac{1}{2}$	15 —	23 14 $\frac{1}{2}$	January	15 12	15 6	26 9
February	15 0 $\frac{1}{2}$	15 —	23 15 $\frac{1}{2}$	February	16 2	15 10	27 3
March	15 0 $\frac{1}{2}$	15 —	23 15 $\frac{1}{2}$	March	16 8	15 10 $\frac{1}{2}$	26 2
April	15 0 $\frac{1}{2}$	15 —	24 —	April	17 0	16 7 $\frac{1}{2}$	27 10
May	15 0 $\frac{1}{2}$	15 —	24 1	May	16 8	15 11 $\frac{1}{2}$	26 5
June	15 0 $\frac{1}{2}$	15 —	24 9	June	16 8	16 0 $\frac{1}{2}$	26 7
July	15 0 $\frac{1}{2}$	15 —	24 5	July	16 8	15 15 $\frac{1}{2}$	25 4
August	15 0 $\frac{1}{2}$	15 —	24 1	August	16 12	16 3 $\frac{1}{2}$	26 8
September	15 0 $\frac{1}{2}$	15 —	24 5	September	16 12	16 4 $\frac{1}{2}$	26 3
October	15 4	15 0 $\frac{1}{2}$	24 2 $\frac{1}{2}$	October	17 0	16 4 $\frac{1}{2}$	26 4
November	15 0 $\frac{1}{2}$	15 —	24 1	November	17 6	16 9 $\frac{1}{2}$	26 13
December	15 0 $\frac{1}{2}$	15 —	24 1	December	17 4	16 2	26 4
1912				1917			
January	15 0 $\frac{1}{2}$	15 —	24 —	January	17 0	16 0 $\frac{1}{2}$	25 0
February	15 0 $\frac{1}{2}$	15 —	25 6	February	17 0	16 0 $\frac{1}{2}$	25 13 $\frac{1}{2}$
March	15 0 $\frac{1}{2}$	15 —	25 4	March	17 0	15 15 $\frac{1}{2}$	25 15
April	15 0 $\frac{1}{2}$	15 —	24 —	April	17 0	15 9 $\frac{1}{2}$	26 7
May	15 4	15 —	24 2 $\frac{1}{2}$	May	17 8	15 9	26 2
June	15 4 $\frac{1}{2}$	15 —	24 5	June	17 8	15 3 $\frac{1}{2}$	26 1 $\frac{1}{2}$
July	15 4 $\frac{1}{2}$	15 0 $\frac{1}{2}$	24 4 $\frac{1}{2}$	July	17 8	15 11 $\frac{1}{2}$	26 13
August	15 4 $\frac{1}{2}$	15 0 $\frac{1}{2}$	24 8	August	17 8	16 2	26 14
September	15 4 $\frac{1}{2}$	15 —	24 9 $\frac{1}{2}$	September	17 8	16 0 $\frac{1}{2}$	27 8
October	15 4 $\frac{1}{2}$	15 —	24 3 $\frac{1}{2}$	October	17 8	16 3	27 15
November	15 5	15 —	24 1 $\frac{1}{2}$	November	18 0	17 1 $\frac{1}{2}$	28 12
December	15 4 $\frac{1}{2}$	15 —	24 13	December	18 0	17 1 $\frac{1}{2}$	28 14

PRICES AND EXCHANGE

No. 58.—PRICE (including import duty) of BAR SILVER in BOMBAY, in rupees and annas per 100 tolas, for each month from 1897-98 to 1916-17

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1897-98 . . .	81 7 $\frac{3}{4}$	81 3 $\frac{2}{3}$	80 11 $\frac{1}{2}$	78 1 $\frac{1}{2}$	70 9 $\frac{1}{2}$	72 1 $\frac{1}{2}$	73 7 $\frac{1}{2}$	74 0 $\frac{1}{2}$	76 9	72 3 $\frac{1}{2}$	71 13 $\frac{1}{2}$	71 3
1898-99 . . .	70 6 $\frac{1}{2}$	70 6 $\frac{1}{2}$	73 9 $\frac{1}{2}$	73 7 $\frac{1}{2}$	73 10 $\frac{1}{2}$	75 2 $\frac{1}{2}$	74 15 $\frac{1}{2}$	74 8 $\frac{1}{2}$	73 13 $\frac{1}{2}$	72 8 $\frac{1}{2}$	73 2 $\frac{1}{2}$	73 15 $\frac{1}{2}$
1899-1900 . . .	73 15 $\frac{1}{2}$	75 11 $\frac{1}{2}$	74 15 $\frac{1}{2}$	74 4 $\frac{1}{2}$	74 2 $\frac{1}{2}$	72 10 $\frac{1}{2}$	70 15 $\frac{1}{2}$	72 4 $\frac{1}{2}$	72 2 $\frac{1}{2}$	72 4 $\frac{1}{2}$	73 1	73 3 $\frac{1}{2}$
1900-01 . . .	73 4 $\frac{1}{2}$	73 12 $\frac{1}{2}$	73 15 $\frac{1}{2}$	75 9 $\frac{1}{2}$	75 10 $\frac{1}{2}$	77 1 $\frac{1}{2}$	78 6 $\frac{1}{2}$	79 0 $\frac{1}{2}$	78 11 $\frac{1}{2}$	76 6 $\frac{1}{2}$	75 2 $\frac{1}{2}$	75 4 $\frac{1}{2}$
1901-02 . . .	73 11 $\frac{1}{2}$	74 0 $\frac{1}{2}$	74 4 $\frac{1}{2}$	72 12 $\frac{1}{2}$	72 7 $\frac{1}{2}$	72 6 $\frac{1}{2}$	71 1 $\frac{1}{2}$	69 14 $\frac{1}{2}$	68 2 $\frac{1}{2}$	68 8 $\frac{1}{2}$	68 1 $\frac{1}{2}$	67 1 $\frac{1}{2}$
1902-03 . . .	65 11 $\frac{1}{2}$	64 3 $\frac{1}{2}$	65 2 $\frac{1}{2}$	66 0 $\frac{1}{2}$	65 4	63 14 $\frac{1}{2}$	62 8 $\frac{1}{2}$	60 8 $\frac{1}{2}$	58 15 $\frac{1}{2}$	58 13 $\frac{1}{2}$	59 2 $\frac{1}{2}$	60 4 $\frac{1}{2}$
1903-04 . . .	63 4 $\frac{1}{2}$	67 8 $\frac{1}{2}$	65 3 $\frac{1}{2}$	65 10 $\frac{1}{2}$	69 1 $\frac{1}{2}$	71 4 $\frac{1}{2}$	74 3 $\frac{1}{2}$	72 5 $\frac{1}{2}$	68 4 $\frac{1}{2}$	70 7 $\frac{1}{2}$	70 13 $\frac{1}{2}$	70 10 $\frac{1}{2}$
1904-05 . . .	68 2 $\frac{1}{2}$	68 2	68 9 $\frac{1}{2}$	71 12 $\frac{1}{2}$	71 8 $\frac{1}{2}$	70 11 $\frac{1}{2}$	71 1 $\frac{1}{2}$	72 9 $\frac{1}{2}$	74 11 $\frac{1}{2}$	75 8 $\frac{1}{2}$	74 9	72 1
1905-06 . . .	69 15 $\frac{1}{2}$	71 7 $\frac{1}{2}$	72 6	72 5 $\frac{1}{2}$	74 1 $\frac{1}{2}$	76 2 $\frac{1}{2}$	77 1 $\frac{1}{2}$	77 15 $\frac{1}{2}$	79 8 $\frac{1}{2}$	80 13 $\frac{1}{2}$	80 2 $\frac{1}{2}$	79 10 $\frac{1}{2}$
1906-07 . . .	81 13 $\frac{1}{2}$	83 6 $\frac{1}{2}$	80 10 $\frac{1}{2}$	80 7 $\frac{1}{2}$	81 4 $\frac{1}{2}$	82 7 $\frac{1}{2}$	85 5 $\frac{1}{2}$	86 11 $\frac{1}{2}$	84 3 $\frac{1}{2}$	84 12 $\frac{1}{2}$	83 14 $\frac{1}{2}$	83 14 $\frac{1}{2}$
1907-08 . . .	81 2 $\frac{1}{2}$	83 2 $\frac{1}{2}$	82 8 $\frac{1}{2}$	84 4 $\frac{1}{2}$	85 4 $\frac{1}{2}$	83 8 $\frac{1}{2}$	77 9 $\frac{1}{2}$	72 12 $\frac{1}{2}$	70 7 $\frac{1}{2}$	69 14 $\frac{1}{2}$	71 4 $\frac{1}{2}$	70 1 $\frac{1}{2}$
1908-09 . . .	68 10 $\frac{1}{2}$	66 12 $\frac{1}{2}$	67 6 $\frac{1}{2}$	66 10 $\frac{1}{2}$	64 4 $\frac{1}{2}$	64 4 $\frac{1}{2}$	64 1 $\frac{1}{2}$	61 10 $\frac{1}{2}$	59 13 $\frac{1}{2}$	63 12 $\frac{1}{2}$	63 7 $\frac{1}{2}$	62 8 $\frac{1}{2}$
1909-10 . . .	63 9 $\frac{1}{2}$	65 7 $\frac{1}{2}$	65 5 $\frac{1}{2}$	63 5 $\frac{1}{2}$	63 4 $\frac{1}{2}$	63 0 $\frac{1}{2}$	62 6 $\frac{1}{2}$	61 6 $\frac{1}{2}$	63 0 $\frac{1}{2}$	63 12 $\frac{1}{2}$	63 7 $\frac{1}{2}$	68 10 $\frac{1}{2}$
1910-11 . . .	71 7 $\frac{1}{2}$	72 7 $\frac{1}{2}$	72 5 $\frac{1}{2}$	72 8 $\frac{1}{2}$	70 15 $\frac{1}{2}$	71 11 $\frac{1}{2}$	74 2 $\frac{1}{2}$	74 6 $\frac{1}{2}$	72 15 $\frac{1}{2}$	72 7 $\frac{1}{2}$	70 2 $\frac{1}{2}$	70 13 $\frac{1}{2}$
1911-12 . . .	71 13 $\frac{1}{2}$	71 13 $\frac{1}{2}$	71 11 $\frac{1}{2}$	71 3 $\frac{1}{2}$	70 9 $\frac{1}{2}$	70 13 $\frac{1}{2}$	71 5 $\frac{1}{2}$	73 5 $\frac{1}{2}$	73 5 $\frac{1}{2}$	75 1 $\frac{1}{2}$	77 13 $\frac{1}{2}$	78 9 $\frac{1}{2}$
1912-13 . . .	79 8 $\frac{1}{2}$	79 8 $\frac{1}{2}$	80 15 $\frac{1}{2}$	80 3 $\frac{1}{2}$	81 1 $\frac{1}{2}$	83 2 $\frac{1}{2}$	83 8 $\frac{1}{2}$	82 4 $\frac{1}{2}$	82 11 $\frac{1}{2}$	81 11 $\frac{1}{2}$	82 9 $\frac{1}{2}$	80 1
1913-14 . . .	77 6 $\frac{1}{2}$	79 13 $\frac{1}{2}$	78 12 $\frac{1}{2}$	78 4 $\frac{1}{2}$	79 3 $\frac{1}{2}$	80 1 $\frac{1}{2}$	80 7 $\frac{1}{2}$	79 4 $\frac{1}{2}$	77 5 $\frac{1}{2}$	77 12 $\frac{1}{2}$	77 6 $\frac{1}{2}$	78 4 $\frac{1}{2}$
1914-15 . . .	78 2 $\frac{1}{2}$	77 11 $\frac{1}{2}$	75 9 $\frac{1}{2}$	74 0 $\frac{1}{2}$	76 15 $\frac{1}{2}$	75 5 $\frac{1}{2}$	72 10 $\frac{1}{2}$	71 5 $\frac{1}{2}$	70 0 $\frac{1}{2}$	68 9 $\frac{1}{2}$	68 8 $\frac{1}{2}$	70 4 $\frac{1}{2}$
1915-16 . . .	70 12 $\frac{1}{2}$	70 5 $\frac{1}{2}$	69 8 $\frac{1}{2}$	67 14 $\frac{1}{2}$	68 1 $\frac{1}{2}$	69 7	70 5 $\frac{1}{2}$	73 5	76 12 $\frac{1}{2}$	77 12 $\frac{1}{2}$	78 12 $\frac{1}{2}$	79 6 $\frac{1}{2}$
1916-17 . . .	86 13 $\frac{1}{2}$	93 5 $\frac{1}{2}$	86 13 $\frac{1}{2}$	85 12 $\frac{1}{2}$	87 12 $\frac{1}{2}$	91 2 $\frac{1}{2}$	91 10 $\frac{1}{2}$	94 2 $\frac{1}{2}$	97 10 $\frac{1}{2}$	101 11 $\frac{1}{2}$	101 3 $\frac{1}{2}$	97 9 $\frac{1}{2}$

No. 59.—RATE of EXCHANGE between BOMBAY and HONGKONG in rupees per 100 dollars, for each month from 1897-98 to 1916-17

	April	May	June	July	August	September	October	November	December	January	February	March
	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
1897-98 . . .	162 $\frac{2}{3}$	164 $\frac{2}{3}$	164 $\frac{1}{2}$	157 $\frac{1}{2}$	143 $\frac{1}{2}$	141 $\frac{2}{3}$	149 $\frac{2}{3}$	151 $\frac{1}{2}$	157	147 $\frac{1}{2}$	143 $\frac{5}{6}$	141 $\frac{1}{2}$
1898-99 . . .	140 $\frac{1}{2}$	140 $\frac{1}{2}$	144 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{2}{3}$	148 $\frac{1}{2}$	148 $\frac{1}{2}$	148 $\frac{2}{3}$	148 $\frac{1}{2}$	148 $\frac{1}{2}$	148 $\frac{2}{3}$	149 $\frac{2}{3}$
1899-1900 . . .	150 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	151	150 $\frac{1}{2}$	147 $\frac{2}{3}$	144 $\frac{1}{2}$	146 $\frac{2}{3}$	147 $\frac{2}{3}$	146 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$
1900-01 . . .	147 $\frac{1}{2}$	148	148 $\frac{1}{2}$	151	152 $\frac{1}{2}$	154 $\frac{1}{2}$	156 $\frac{1}{2}$	157 $\frac{2}{3}$	158 $\frac{1}{2}$	156 $\frac{1}{2}$	152 $\frac{1}{2}$	151 $\frac{1}{2}$
1901-02 . . .	149 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	148 $\frac{1}{2}$	146 $\frac{1}{2}$	146 $\frac{1}{2}$	145 $\frac{1}{2}$	143 $\frac{1}{2}$	141 $\frac{2}{3}$	141 $\frac{1}{2}$	140 $\frac{1}{2}$	138 $\frac{2}{3}$
1902-03 . . .	134 $\frac{1}{2}$	129 $\frac{1}{2}$	130 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	130 $\frac{1}{2}$	128 $\frac{1}{2}$	123 $\frac{1}{2}$	119 $\frac{1}{2}$	118 $\frac{2}{3}$	118 $\frac{1}{2}$	119 $\frac{1}{2}$
1903-04 . . .	123 $\frac{1}{2}$	127 $\frac{1}{2}$	126 $\frac{1}{2}$	129 $\frac{1}{2}$	136 $\frac{1}{2}$	140 $\frac{1}{2}$	140 $\frac{1}{2}$	135 $\frac{1}{2}$	129 $\frac{1}{2}$	134 $\frac{1}{2}$	139 $\frac{1}{2}$	137 $\frac{1}{2}$
1904-05 . . .	132 $\frac{1}{2}$	134 $\frac{1}{2}$	136 $\frac{1}{2}$	138 $\frac{1}{2}$	136 $\frac{1}{2}$	136 $\frac{1}{2}$	137 $\frac{1}{2}$	139 $\frac{1}{2}$	142 $\frac{1}{2}$	146 $\frac{1}{2}$	144 $\frac{1}{2}$	139 $\frac{1}{2}$
1905-06 . . .	139	141 $\frac{1}{2}$	141 $\frac{1}{2}$	141 $\frac{1}{2}$	143 $\frac{1}{2}$	145 $\frac{1}{2}$	146 $\frac{1}{2}$	153 $\frac{1}{2}$	153 $\frac{1}{2}$	155 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$
1906-07 . . .	155 $\frac{1}{2}$	158 $\frac{1}{2}$	158 $\frac{1}{2}$	159 $\frac{1}{2}$	159 $\frac{2}{3}$	164 $\frac{1}{2}$	168 $\frac{1}{2}$	170 $\frac{2}{3}$	167 $\frac{1}{2}$	167 $\frac{1}{2}$	166 $\frac{1}{2}$	162 $\frac{1}{2}$
1907-08 . . .	156 $\frac{1}{2}$	163 $\frac{1}{2}$	164	165 $\frac{1}{2}$	167 $\frac{1}{2}$	166 $\frac{1}{2}$	159 $\frac{1}{2}$	153 $\frac{1}{2}$	147 $\frac{1}{2}$	144 $\frac{1}{2}$	143 $\frac{2}{3}$	142 $\frac{1}{2}$
1908-09 . . .	140 $\frac{1}{2}$	134 $\frac{1}{2}$	137 $\frac{1}{2}$	142 $\frac{1}{2}$	132 $\frac{1}{2}$	139 $\frac{1}{2}$	134	130 $\frac{1}{2}$	127 $\frac{1}{2}$	132 $\frac{1}{2}$	127	131 $\frac{1}{2}$
1909-10 . . .	132 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{2}{3}$	131 $\frac{1}{2}$	130 $\frac{1}{2}$	132 $\frac{1}{2}$	134 $\frac{1}{2}$	132 $\frac{1}{2}$	130 $\frac{1}{2}$
1910-11 . . .	133 $\frac{1}{2}$	138 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	134 $\frac{1}{2}$	135 $\frac{1}{2}$	139 $\frac{1}{2}$	140 $\frac{1}{2}$	137 $\frac{1}{2}$	136 $\frac{1}{2}$	133 $\frac{1}{2}$	143 $\frac{1}{2}$
1911-12 . . .	135 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	139	139 $\frac{1}{2}$	141 $\frac{1}{2}$	146 $\frac{1}{2}$	143 $\frac{1}{2}$
1912-13 . . .	147 $\frac{1}{2}$	151 $\frac{1}{2}$	152 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	153 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$	153 $\frac{1}{2}$	147 $\frac{1}{2}$
1913-14 . . .	149 $\frac{1}{2}$	151 $\frac{1}{2}$	150 $\frac{1}{2}$	149 $\frac{1}{2}$	150 $\frac{1}{2}$	151 $\frac{1}{2}$	150 $\frac{1}{2}$	148 $\frac{1}{2}$	146 $\frac{1}{2}$	144 $\frac{1}{2}$	143 $\frac{1}{2}$	140 $\frac{1}{2}$
1914-15 . . .	146 $\frac{1}{2}$	146 $\frac{1}{2}$	144	139 $\frac{1}{2}$	138 $\frac{1}{2}$	138 $\frac{1}{2}$	136 $\frac{1}{2}$	134 $\frac{1}{2}$	140 $\frac{1}{2}$	138 $\frac{1}{2}$	137 $\frac{1}{2}$	140 $\frac{1}{2}$
1915-16 . . .	141 $\frac{1}{2}$	141 $\frac{1}{2}$	139 $\frac{1}{2}$	135 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	138 $\frac{1}{2}$	141 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$	149 $\frac{1}{2}$
1916-17 . . .	157 $\frac{1}{2}$	168 $\frac{1}{2}$	157 $\frac{1}{2}$	155 $\frac{1}{2}$	160 $\frac{1}{2}$	164 $\frac{1}{2}$	165 $\frac{1}{2}$	171 $\frac{1}{2}$	177 $\frac{1}{2}$	174 $\frac{1}{2}$	176 $\frac{1}{2}$	173 $\frac{1}{2}$

NOTE.—The figures represent the monthly average of daily quotations

No. 60.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1897-98 to 1916-17

	3 PER CENT 1896-97		3½ PER CENT GUARANTEED			3 PER CENT 1896-97		3½ PER CENT GUARANTEED	
	R	a.	R	a.		R	a.	R	a.
1897-98	Discount		Discount		1903-04	Discount		Discount	
April	3	—	1	9	April	13	2	1	—
May	2	13	3	9	May	13	—	1	2
June	3	1	3	0	June	13	—	1	3
July	4	12	—	10	July	13	1	1	9
August	6	3	1	11	August	13	—	1	4
September	7	10	3	14	September	13	1	1	—
October	7	10	2	10	October	13	3	1	—
November	7	9	2	—	November	13	5	1	—
December	7	15	2	8	December	13	10	2	—
January	9	14	4	12	January	14	1	4	—
February	10	—	3	8	February	14	11	4	—
March	10	—	4	4	March	14	12	2	—
1898-99					1904-05				
April	11	8	6	4	April	14	12	1	15
May	11	15	6	1	May	14	5	1	12
June	12	—	5	2	June	14	2	2	—
July	12	11	4	11	July	13	13	1	10
August	13	—	4	13	August	13	4	—	12
September	13	—	5	10	September	13	4	1	4
October	13	—	5	12	October	13	4	2	5
November	13	9	6	6	November	13	10	2	10
December	14	—	6	2	December	13	12	1	15
January	13	1	3	9	January	13	12	2	—
February	8	7	—	8	February	13	11	1	6
March	5	1	1	1	March	13	2	1	1
1899-1900					1905-06				
April	5	2	1	—	April	12	7	1	—
May	4	11	1	7	May	12	4	1	3
June	5	—	—	15	June	12	4	1	7
July	5	—	—	12	July	12	7	1	7
August	5	5	—	3	August	11	11	—	9
September	6	5	3	7	September	11	11	—	12
October	9	13	5	15	October	11	14	1	7
November	9	5	4	8	November	12	1	1	10
December	8	13	3	12	December	12	9	1	15
January	10	8	4	12	January	13	1	1	15
February	11	5	4	11	February	12	15	1	5
March	11	13	4	10	March	13	—	—	13
1900-01					1906-07				
April	11	13	3	11	April	13	2	—	10
May	11	9	4	3	May	13	4	1	9
June	11	12	4	2	June	13	5	1	3
July	12	4	5	8	July	13	9	2	1
August	12	9	5	6	August	13	14	2	13
September	12	2	4	2	September	14	9	2	14
October	11	13	2	13	October	14	12	3	3
November	11	8	2	11	November	15	15	3	10
December	12	10	3	15	December	15	15	4	14
January	13	7	4	12	January	16	—	3	12
February	13	12	5	—	February	16	8	3	13
March	13	11	4	12	March	17	15	2	9
1901-02					1907-08				
April	13	8	4	5	April	17	12	2	7
May	14	2	5	2	May	17	11	2	—
June	14	10	5	—	June	18	12	3	14
July	15	8	4	6	July	18	12	3	12
August	15	8	3	—	August	18	8	3	4
September	15	8	3	4	September	18	7	2	2
October	15	12	4	3	October	18	7	3	1
November	16	2	4	10	November	18	7	4	—
December	16	8	4	6	December	18	8	3	10
January	16	13	4	3	January	22	2	4	2
February	16	12	3	7	February	21	6	3	15
March	16	15	3	12	March	21	8	4	8
1902-03					1908-09				
April	17	—	2	9	April	21	7	3	6
May	15	10	—	15	May	20	10	4	2
June	15	5	1	14	June	20	8	4	1
July	15	8	2	8	July	20	1	4	2
August	15	7	2	3	August	19	8	4	5
September	14	1	1	8	September	19	8	4	9
October	14	—	1	11	October	19	8	4	12
November	14	4	2	8	November	19	—	5	6
December	14	15	2	9	December	19	—	5	3
January	15	4	2	10	January	19	—	5	9
February	15	1	2	3	February	19	—	6	3
March	14	9	1	6	March	19	—	6	9

PRICES AND EXCHANGE

No. 60.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1897-98 to 1916-17—continued

	3 PER CENT 1896-97	3½ PER CENT GUARANTEED		3 PER CENT 1896-97	3½ PER CENT GUARANTEED
	R a. Discount	R a. Discount		R a. Discount	R a. Discount
1909-10			1913-14		
April	19 —	6 2	April	18 —	4 3
May	19 —	5 9	May	18 —	3 12
June	19 —	5 12	June	18 —	3 14
July	19 —	5 11	July	18 —	3 12
August	18 12	5 5	August	17 15	3 12
September	18 —	5 2	September	17 11	4 10
October	18 —	5 6	October	17 12	4 10
November	18 8	6 4	November	17 12	4 13
December	20 —	6 15	December	17 12	4 8
January	19 4	6 6	January	17 12	4 10
February	19 —	6 2	February	17 11	4 2
March	19 —	6 4	March	17 —	4 4
1910-11			1914-15		
April	19 —	5 11	April	17 —	4 4
May	18 11	4 14	May	17 —	4 1
June	18 8	4 12	June	17 —	4 3
July	18 3	4 1	July	17 —	4 2
August	18 3	4 —	August	19 11	6 13
September	18 14	5 2	September	20 7	7 —
October	19 8	6 —	October	20 —	7 —
November	19 8	6 6	November	20 —	7 12
December	19 3	5 3	December	20 —	7 6
January	18 8	4 14	January	20 —	6 6
February	18 4	4 6	February	20 —	6 13
March	18 —	3 14	March	20 —	7 13
1911-12			1915-16		
April	18 2	4 —	April	20 —	6 11
May	18 1	3 13	May	20 —	6 7
June	18 —	3 8	June	20 1	6 8
July	18 —	3 14	July	21 10	10 —
August	18 —	3 11	August	22 —	11 —
September	18 1	4 6	September	22 13	11 12
October	18 6	5 1	October	25 —	12 15
November	18 5	4 7	November	25 1	13 13
December	18 —	3 8	December	30 11	18 11
January	18 —	4 7	January	31 10	19 4
February	18 —	4 2	February	28 5	15 14
March	18 —	3 15	March	30 9	18 6
1912-13			1916-17		
April	17 14	3 3	April	30 11	18 8
May	17 2	3 2	May	32 —	19 —
June	17 —	3 15	June	32 —	19 4
July	17 —	3 14	July	34 2	22 2
August	17 —	3 12	August	35 —	23 —
September	17 —	4 1	September	35 —	21 1
October	17 5	4 4	October	35 —	22 2
November	18 —	4 7	November	35 —	23 7
December	18 —	4 11	December	35 —	23 8
January	18 —	4 15	January	35 —	23 12
February	18 —	4 13	February	39 5	29 6
March	18 —	4 13	March	39 15	29 15

PRICES AND EXCHANGE

No. 61.—AVERAGE PRICES (in sterling) in LONDON of INDIA STOCK

	January	February	March	April	May	June	July	August	September	October	November	December	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
3½ per cent															
1898	116½	116½	114½	113½	113½	113½	114	113½	113½	113	114½	116	115½	113½	114½
1899	116½	116½	115½	115½	115½	114½	113½	113	112½	112	112	108½	115½	112½	113½
1900	110½	109½	109½	110½	110½	108½	107	107½	109	109½	100½	108½	110½	107½	109½
1901	107½	108½	108	107½	108	108½	107½	108½	108½	107½	107½	107	108½	106½	107½
1902	108	108	108	108½	109½	110	109½	108½	106½	106½	107	106½	108½	107½	108½
1903	107½	107½	108½	106½	107½	107½	108½	107½	105½	104½	104½	104	107½	105½	106½
1904	103½	104	103	103½	106	105½	104½	104½	104½	105½	105½	104½	105½	103½	104½
1905	106	107½	107½	106½	105½	105½	105	105½	105½	103½	104½	105½	106½	105½	105½
1906	105½	106½	105½	105½	104½	103½	102½	104½	103½	103½	103½	103½	105½	103½	104½
1907	103½	102½	101½	101½	99½	98	97½	97½	98½	99½	98½	100½	100½	98½	99½
1908	100½	101½	101½	100½	99½	100½	99½	99½	99½	99	99½	98½	100½	99	99½
1909	98½	97½	96½	98½	99½	98½	98	97½	97½	97½	97½	97½	98½	97½	97½
1910	97½	96½	95½	95½	96	95½	95½	94½	93½	93½	94	94½	95½	94½	95½
1911	95	96½	96½	96½	96	94½	93½	93½	93½	93½	94	93½	95½	93½	94½
1912	94	94½	93½	93½	92½	92½	91	92½	92	90½	91½	91½	93½	91½	92½
1913	90½	90½	89½	90½	89½	88	87½	89½	89½	88	87½	86	89½	88½	88½
1914	89½	91	88½	88½	88½	88½	87½	(a)	(a)	(a)	(a)	(a)	90½	87	88½
1915	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	70½	70½	68½	67½	64½	69½	67½	68½
3 per cent															
1898	108½	108½	106½	105½	106½	107	107	106½	106½	105½	106½	106½	107½	105½	106½
1899	107½	108½	108	107½	107½	107½	108½	108½	108½	106½	106½	109½	108½	106½	107½
1900	103½	103½	103½	103½	102½	101½	98	96½	98½	99½	101½	101½	102½	99½	101½
1901	100½	101½	101½	100½	101	100½	99	99	99	98½	98½	98½	100½	98½	99½
1902	99½	100½	101	101½	101½	101½	101½	100½	99½	99½	100	100½	101½	99½	100½
1903	100½	100½	99½	99	99½	98½	98½	97½	96½	96½	97	97	99½	97½	98½
1904	95½	95	94½	95½	96½	96½	95½	93½	94½	95½	94½	95½	96½	94½	95½
1905	96	97½	98½	97½	97½	97½	97	97½	97½	95½	95½	97½	97½	96½	97½
1906	96½	97½	96½	96½	95½	94½	93½	94½	93½	91½	92½	92½	95½	93½	94½
1907	92½	92½	90½	90½	88½	86½	86	85½	85½	85½	85½	86½	88½	87	87
1908	88½	92	92½	91½	90	91½	89½	88½	88½	88	87½	86	90½	88½	89½
1909	85½	85½	85½	88½	89	86½	86½	85½	84½	84	84½	84½	86½	85½	85½
1910	84	83½	82½	82½	83½	82½	82½	81½	80½	80½	81½	82	82½	81½	82½
1911	82½	83½	83½	83½	83	81½	80½	80½	79½	79½	80½	80	82½	80½	81½
1912	79½	80½	80	80½	79½	79	77½	78½	78½	77	78½	78½	79½	78½	78½
1913	77½	76½	75½	76½	76½	75½	75½	76½	75½	75½	74½	73½	76½	75½	75½
1914	76½	78	75½	75½	75	74½	74½	(a)	(a)	(a)	(a)	(a)	77½	73½	75½
1915	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	60½	59½	58½	57½	56½	59½	57½	58½
2½ per cent															
1898	95½	94½	93½	91½	92	92	90½	90	89½	87½	88½	89½	92½	89½	91½
1899	91½	93½	93½	93½	93½	93½	92½	92½	91½	89½	90½	87½	93½	90½	91½
1900	88½	89½	89½	90	89½	89	87	86	85½	86	87	86½	88½	86½	87½
1901	86½	87½	87½	86½	86½	86½	85½	86	86	85½	85½	84½	87½	85½	86½
1902	85	85½	85½	86½	88½	89½	89½	88½	87½	86½	86½	86	88	86½	87½
1903	86	86	85½	84½	84½	84	84½	83½	81½	80½	80½	80½	84½	82½	83½
1904	80½	80	79½	80½	83	83½	81½	80	80½	80½	80	80	81½	79½	80½
1905	80½	82½	84½	83½	82½	82½	82½	82	81½	80½	80½	81	82½	81½	82½
1906	80½	81½	81½	81½	80½	79½	77½	78½	77½	76½	77½	77½	80½	78½	79½
1907	78½	78½	77	76	75	72½	72½	71½	71½	72	72	73	75½	73½	74½
1908	74½	78½	78½	78½	76½	76	75	74½	74	..	..	..	77½	75½	76½

NOTE.—For prices of the 10½ per cent, 5 per cent, and 4 per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)

(a) Quotations not available

(b) Later quotations not available

* Average for 5 months

† " " 9 months

‡ " " 7 months

No. 62.—AVERAGE PRICES (in sterling) in LONDON of ENFACED RUPEE PAPER

	January	Feb- ruary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
4 per cent															
1893 . . .	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63	66 $\frac{1}{2}$	69 $\frac{1}{2}$	67	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$
1894 . . .	63 $\frac{1}{2}$	58 $\frac{1}{10}$	59 $\frac{1}{2}$	58 $\frac{1}{2}$	54 $\frac{1}{2}$	56 $\frac{1}{2}$	55 $\frac{1}{2}$	57 $\frac{1}{2}$	58 $\frac{1}{2}$	converted into 3 $\frac{1}{2}$ per cent			59 $\frac{1}{2}$	56 $\frac{1}{2}$	57 $\frac{1}{2}$
3 $\frac{1}{2}$ per cent															
1895 . . .	54 $\frac{3}{4}$	55 $\frac{3}{4}$	56 $\frac{1}{2}$	58 $\frac{1}{2}$	58 $\frac{3}{4}$	58 $\frac{1}{2}$	59 $\frac{5}{8}$	59 $\frac{1}{2}$	60 $\frac{1}{2}$	62 $\frac{1}{10}$	60 $\frac{1}{2}$	60 $\frac{1}{2}$	59 $\frac{1}{2}$	57 $\frac{5}{8}$	58
1896 . . .	61 $\frac{7}{8}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{10}$	63 $\frac{2}{10}$	64 $\frac{1}{2}$	64 $\frac{1}{10}$	64 $\frac{1}{2}$	63 $\frac{5}{10}$	61 $\frac{1}{2}$	63	62 $\frac{3}{2}$	64 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{7}{8}$
1897 . . .	62 $\frac{1}{20}$	62 $\frac{3}{2}$	62 $\frac{1}{8}$	63 $\frac{4}{8}$	62 $\frac{5}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{8}$	63 $\frac{19}{20}$	63 $\frac{9}{2}$	63 $\frac{3}{2}$	62 $\frac{29}{2}$	61 $\frac{1}{2}$	63 $\frac{7}{10}$	62 $\frac{7}{2}$	62 $\frac{3}{2}$
1898 . . .	63 $\frac{1}{2}$	63 $\frac{5}{10}$	63 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{7}{2}$	62 $\frac{1}{10}$	62 $\frac{1}{20}$	62 $\frac{1}{10}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	61 $\frac{8}{8}$	62 $\frac{9}{2}$	63 $\frac{1}{2}$	62 $\frac{3}{10}$	62 $\frac{1}{2}$
1899 . . .	64 $\frac{1}{2}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{2}{2}$	67 $\frac{2}{2}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{9}{25}$	64 $\frac{1}{2}$	63 $\frac{1}{10}$	64 $\frac{1}{2}$	63 $\frac{9}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{9}{10}$
1900 . . .	63 $\frac{15}{20}$	64 $\frac{3}{10}$	63 $\frac{1}{20}$	64 $\frac{1}{1}$	63 $\frac{1}{2}$	63 $\frac{2}{2}$	62 $\frac{2}{20}$	62 $\frac{2}{20}$	63 $\frac{2}{20}$	64 $\frac{1}{2}$	64 $\frac{1}{10}$	64 $\frac{9}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{2}$	63 $\frac{1}{2}$
1901 . . .	63 $\frac{5}{11}$	63 $\frac{1}{2}$	63 $\frac{6}{13}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{4}{9}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{2}$	63 $\frac{3}{2}$	63 $\frac{1}{2}$
1902 . . .	64 $\frac{6}{25}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{20}$	65 $\frac{5}{13}$	65 $\frac{5}{23}$	64 $\frac{2}{9}$	65 $\frac{1}{24}$	65 $\frac{1}{2}$	66 $\frac{1}{7}$	65 $\frac{2}{10}$	65 $\frac{5}{23}$	65 $\frac{5}{10}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$
1903 . . .	65 $\frac{7}{25}$	65 $\frac{1}{2}$	65 $\frac{2}{2}$	65 $\frac{19}{23}$	65 $\frac{1}{10}$	65 $\frac{1}{2}$	65 $\frac{1}{9}$	65 $\frac{4}{8}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{2}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{10}$
1904 . . .	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{5}{13}$	65 $\frac{1}{2}$	65 $\frac{5}{13}$	65 $\frac{6}{13}$	66 $\frac{1}{10}$	65 $\frac{1}{20}$	65 $\frac{1}{20}$	65 $\frac{9}{20}$	65 $\frac{3}{2}$	65 $\frac{1}{2}$	65 $\frac{5}{2}$	65 $\frac{4}{10}$
1905 . . .	65 $\frac{3}{4}$	66 $\frac{1}{7}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{19}{24}$	65 $\frac{7}{10}$	65 $\frac{1}{10}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{10}$	65 $\frac{1}{10}$	66 $\frac{7}{2}$	65 $\frac{1}{10}$	66 $\frac{1}{2}$
1906 . . .	66	66 $\frac{7}{24}$	66 $\frac{1}{2}$	66 $\frac{3}{11}$	65 $\frac{1}{9}$	65 $\frac{1}{20}$	65 $\frac{1}{10}$	65 $\frac{5}{20}$	65 $\frac{7}{25}$	64 $\frac{1}{8}$	64 $\frac{1}{20}$	64 $\frac{5}{2}$	65 $\frac{3}{2}$	65 $\frac{7}{2}$	65 $\frac{7}{10}$
1907 . . .	64 $\frac{5}{8}$	65 $\frac{1}{2}$	65	66	65 $\frac{1}{2}$	65 $\frac{2}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{7}{8}$	63	63 $\frac{2}{2}$	65	64 $\frac{3}{2}$	64 $\frac{3}{2}$
1908 . . .	63 $\frac{5}{8}$	63 $\frac{7}{10}$	63 $\frac{1}{2}$	63 $\frac{15}{23}$	63 $\frac{3}{13}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{5}{24}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{3}{8}$	63 $\frac{2}{3}$	63 $\frac{7}{10}$	63 $\frac{1}{2}$	63 $\frac{3}{2}$
1909 . . .	62 $\frac{7}{8}$	62 $\frac{3}{8}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{3}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{3}{2}$	62 $\frac{7}{10}$	62 $\frac{1}{2}$
1910 . . .	62 $\frac{9}{10}$	62 $\frac{1}{2}$	62 $\frac{2}{2}$	63 $\frac{1}{13}$	63 $\frac{6}{23}$	63 $\frac{7}{20}$	63 $\frac{1}{1}$	63 $\frac{2}{2}$	63 $\frac{3}{2}$	63	62 $\frac{1}{20}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{7}{2}$
1911 . . .	63 $\frac{1}{3}$	64 $\frac{7}{8}$	64 $\frac{1}{2}$	64 $\frac{1}{4}$	64 $\frac{3}{8}$	64 $\frac{9}{23}$	64 $\frac{3}{13}$	64 $\frac{3}{13}$	63 $\frac{2}{20}$	63 $\frac{7}{8}$	63 $\frac{1}{20}$	64 $\frac{1}{24}$	64 $\frac{5}{10}$	64	64 $\frac{5}{23}$
1912 . . .	64 $\frac{7}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{9}{2}$	64 $\frac{1}{20}$	64 $\frac{5}{2}$	64 $\frac{7}{2}$	64 $\frac{1}{10}$	63 $\frac{2}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{7}{10}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$
1913 . . .	63 $\frac{1}{2}$	63 $\frac{3}{2}$	63 $\frac{3}{2}$	63 $\frac{2}{2}$	64 $\frac{1}{2}$	63 $\frac{2}{2}$	63 $\frac{1}{2}$	64 $\frac{3}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{2}$
1914 . . .	63 $\frac{7}{8}$	64 $\frac{7}{10}$	61 $\frac{1}{2}$	63 $\frac{5}{10}$	63 $\frac{1}{2}$	63 $\frac{3}{2}$	63 $\frac{7}{10}$	(a)	(a)	(a)	(a)	(a)	64 $\frac{1}{2}$	63 $\frac{7}{2}$	63 $\frac{9}{2}$

NOTE.—For the 5 $\frac{1}{2}$ per cent and 4 $\frac{1}{2}$ per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part I, and the 1st issue of the Statistics of British India, Part IV (a).
(a) Later quotations not available

MILITARY SERVICES

[FOR TABLE, SEE PAGE 110.]

The table on Military Services shows the detailed items of military receipts and expenditure of the Government of India, both in England and in India, for the last five years. The statistics do not take into account the expenditure on military operations, which is treated as extraordinary expenditure and met from the excess of ordinary revenues over ordinary outlay.

Military receipts on an average amount to £1½ million. They represent about 1·4 per cent of the total revenue of the Government of India. They are derived from army, marine, and military works, and are distributed between India and England in the proportion of 4 to 1. Army receipts are derived from dairy farms, the sale proceeds of surplus stores, unserviceable animals, carts, etc., the capitation rate payable by the Imperial Government in respect of Indian troops lent for service in the colonies, contributions and subscriptions towards the Indian Military Service Family Pensions, and contributions by the Imperial Government in respect of cost of transport of troops and military charges for Aden. Marine receipts are derived from dockyard services and supplies, hire of vessels, and sale-proceeds of vessels and stores. Receipts on account of military works are derived mainly from rent of buildings, etc.

The gross military expenditure averages about £23 millions, and is 27 per cent of the total expenditure of the Government of India. The amount spent in India is over R26 crores (over £17 millions) and that in England over £5 millions, the ratio being 78 and 22 per cent, respectively. The charges are shown under the heads of (1) effective, (2) non-effective, (3) marine, (4) military works, and (5) special defence works, the proportions

Effective	78·3 per cent.
Non-effective : . .	14·0 "
Marine	2·5 "
Military works . .	4·6 "
Special Defence works	0·1 "

being as stated in the margin. The effective expenditure represents the cost of maintaining the standing army, and averages about R27 crores (£18 millions). One of the most important items of army charges in England is the payment made to the Home Government to cover the cost of recruiting and training,

and of other services connected with the maintenance of the British establishment in India. The chief items of effective charges are stated in the margin. The other items of

	R(crores.)
Regimental pay, allowances and charges (including volunteers)	12
Supply and Transport (including farms)	3
Ordnance Establishment, Supplies and Services	1
Stores for India (supplied from England)	1·4

effective charges are—administration, accounts, veterinary services, army clothing, remount establishments, medical services and stores, ecclesiastical, education, compensation for dearness of food and forage, hutting, conveyance, cantonments and miscellaneous.

The non-effective expenditure comprises charges for rewards and pensions. The total averages about R4,79 lakhs, R3,65 lakhs (£2·4 millions) or 76 per cent being spent in England and R1,14 lakhs or 24 per cent in India. The non-effective charges in England consist mainly of pay and pensions of non-effective and retired officers of the Indian Service and payments to the War Office for retired pay, etc., of British forces for service in India.

The expenditure on marine charges has been R87 lakhs, namely, R45 lakhs or 52 per cent in India and R42 lakhs (£277,000) or 48 per cent in England. The chief items of marine charges are the maintenance of the "Royal Indian Marine," the contribution made by the Government of India towards the expenses of His Majesty's ships employed in the Indian seas, and stores.

The expenditure on military works in recent years has averaged R1·58 crores. Military works consist of new buildings and repairs for accommodation of troops, general cantonment works, and defence and other works.

The net expenditure of the Government of India on Military Services, both in India and in England, in the last five years has averaged about £21·5 millions or R32·3 crores annually. The figure for 1916-17 is £25·4 millions.

MILITARY SERVICES*

No. 63.—MILITARY RECEIPTS and EXPENDITURE in INDIA and ENGLAND in each year, 1912-13 to 1916-17

	1912-13	1913-14	1914-15	1915-16	1916-17
RECEIPTS—					
<i>In India—</i>					
Army R	1,33,60,617	1,27,84,798	4,12,24,641	90,00,890	1,17,70,562
Marine "	13,15,039	13,43,125	29,71,715	33,48,942	54,75,072
Military works "	10,82,428	11,49,059	12,05,734	11,78,015	14,31,014
TOTAL RECEIPTS IN INDIA	1,57,58,084	1,52,76,982	1,54,02,090	1,35,27,847	1,86,76,648
<i>In England—</i>					
Army £	337,095	351,186	347,882	339,884	330,814
TOTAL RECEIPTS IN ENGLAND	337,095	351,186	347,882	339,884	330,814
TOTAL RECEIPTS	1,387,634	1,369,652	1,374,688	939,943	1,115,518
EXPENDITURE—					
<i>In India—</i>					
Effective—					
Administration R	69,75,270	71,56,430	64,64,083	50,70,067	57,48,817
Military accounts "	29,15,887	30,13,241	28,28,910	25,20,017	26,20,842
Regimental pay, allowances and charges (including Volunteers) "	12,20,93,251	12,23,80,051	10,88,36,245	7,99,57,421	7,72,27,057
Supply and Transport (including farms) "	3,36,92,689	3,42,78,307	3,12,17,805	2,47,25,419	2,91,17,776
Veterinary services "	5,00,023	5,62,617	3,75,784	1,74,025	1,72,784
Army clothing department, Supplies and Services "	15,68,321	19,26,690	20,59,547	21,53,604	42,37,239
Remount establishments, Supplies, and Services "	49,28,434	46,52,456	52,12,080	45,99,756	44,62,466
Medical services "	56,96,320	57,50,474	53,53,407	28,06,736	30,12,527
Medical stores "	5,06,157	5,51,826	3,34,215	4,02,279	6,19,833
Ordnance establishments, Supplies, and Services "	98,54,097	95,87,161	1,01,46,288	89,30,346	1,18,71,030
Ecclesiastical "	4,30,154	4,27,183	4,08,819	3,75,208	3,96,759
Education "	12,41,097	13,47,675	10,04,196	5,66,320	5,65,931
Compensation for dearness of Food and Forage "	37,56,698	32,81,040	52,56,955	35,84,000	34,00,920
Miscellaneous services "	31,25,192	28,42,035	3,48,63,084	10,11,32,874	11,31,78,446
Indian Munitions Board "					55,019
Hutting "	6,98,816	2,10,975	1,86,651	2,61,600	2,56,912
Conveyance by road, river, and sea "	15,95,814	8,47,034	7,98,532	5,91,653	9,65,231
Conveyance by rail "	38,62,887	42,48,200	48,67,594	58,83,294	1,09,80,704
Cantonments "	14,75,915	24,27,498	14,47,274	14,06,228	17,37,917
TOTAL	20,69,17,022	20,84,30,893	22,16,61,469	24,55,30,847	27,06,28,210
UNADJUSTED EXPENDITURE	-6,79,193	1,29,023	39,308	-12,49,349	-1,75,481
TOTAL EFFECTIVE	20,62,37,829	20,85,59,916	22,17,00,777	24,42,81,498	27,04,52,729
Non-effective—					
Rewards for Military Services	1,45,271	1,17,180	99,691	1,68,136	1,32,596
Pensions—					
Military Pensions to Europeans	10,99,339	12,06,748	10,85,503	10,52,723	10,45,442
" " " to Indians	80,62,408	81,69,460	83,53,067	91,51,805	1,02,60,933
Family Pensions and Compassionate allowances to Europeans	3,51,013	3,50,222	3,33,158	3,47,900	4,13,969
Departmental Pensions	10,84,760	11,13,819	11,30,462	10,58,684	9,92,267
TOTAL PENSIONS	1,05,98,020	1,08,40,249	1,09,07,190	1,16,20,912	1,27,12,611
TOTAL NON-EFFECTIVE	1,07,43,291	1,09,57,429	1,10,06,881	1,17,29,048	1,28,45,207
TOTAL ARMY CHARGES IN INDIA	21,69,81,120	21,95,17,345	23,27,07,658	25,60,10,546	28,32,97,936
Marine	38,36,942	38,35,541	36,89,687	72,07,696	40,85,438
Military works	1,28,09,508	1,35,84,108	1,44,05,500	1,22,41,584	2,28,32,443
Special Defence works	88,287	1,07,225	65,149	83,941	2,10,806
TOTAL EXPENDITURE IN INDIA	23,37,15,857	23,70,44,219	25,08,67,994	27,55,43,767	31,04,26,623
<i>In England—</i>					
Effective—					
Stores for India £	751,516	782,188	756,363	696,870	1,747,121
Regimental Pay, Allowances, and Charges (including Volunteers) "	1,443,811	1,431,045	1,312,872	1,107,914	1,145,336
Conveyance by road, river, and sea "	270,686	303,162	108,757	565,413	283,646
Other effective services "	123,417	122,481	122,754	37,640	15,409
TOTAL EFFECTIVE	2,589,430	2,638,876	2,300,746	2,407,837	3,191,512
Non-effective services (Pensions, etc.)	2,521,688	2,515,873	2,521,969	2,417,994	2,101,962
TOTAL ARMY CHARGES IN ENGLAND	5,111,118	5,154,749	4,822,715	4,825,831	5,373,474
Marine	224,132	257,142	217,391	265,000	421,318
Military works	33,412	41,690	35,704	34,760	72,375
Special Defence works	3,381	9,236	9,260	7,918	4,482
TOTAL EXPENDITURE IN ENGLAND	5,372,043	5,462,817	5,085,070	5,133,509	5,871,649
GROSS EXPENDITURE	20,953,100	21,265,765	21,809,603	23,503,093	26,566,757
NET EXPENDITURE	19,565,466	19,896,113	20,434,915	22,563,150	25,451,239

*Compiled from the Finance and Revenue Accounts of the Government of India

BANKS

[FOR TABLES, SEE PAGES 114 TO 117.]

Banks in India may be classified into (1) the Presidency Banks, *i.e.*, the Bank of Bengal, the Bank of Bombay, and the Bank of Madras; (2) the Exchange Banks, whose head offices are located outside India, (these Exchange Banks may be sub-divided into 2 classes, *viz.*, those which do a considerable portion of their business in India, such as the National Bank of India (1863), the Chartered Bank of India, Australia, and China (1853), and several others; and those banks which are merely agencies of large banking corporations doing business all over Asia, such as the International Banking Corporation, the Russo-Asiatic Bank, the Yokohama Specie Bank, and others); (3) the Indian Joint-Stock Banks registered under the Indian Companies Act, whose head offices are located in India; and (4) private and unincorporated bankers or money-lenders. Statistics relating to this last class (private and unincorporated bankers) are not generally available.

The total amounts of capital, reserve, deposits, and balances of the different classes of banks on 31st December, 1916, are compared in the table below with those on the corresponding date ten years ago :—

Class of Banks	CAPITAL AND RESERVE			DEPOSITS			CASH BALANCES		
	1906 R (lakhs)	1916 R (lakhs)	Increase per cent	1906 R (lakhs)	1916 R (lakhs)	Increase per cent	1906 R (lakhs)	1916 R (lakhs)	Increase per cent
Presidency Banks	6,40	7,36	15	30,53	49,91	63	10,95	17,27	58
Exchange Banks*	36,43	56,90	56	18,09	38,04	110	5,11	10,14	98
Indian Joint-Stock Banks above R5 lakhs	1,90	4,61	1,43	11,55	24,71	114	1,50	6,03	302

The Presidency Banks.—The Bank of Bengal was opened in 1806, and obtained its charter in 1809. Its capital was then £500,000, of which the State contributed £100,000. The capital was from time to time increased, and now stands at £2,200,000, of which £220,000 belong to Government. Up to 1854 the Secretary was, with one exception, a member of the Civil Service. Thus constituted, the Bank of Bengal has well answered its object. It has proved a useful auxiliary to the State and to the mercantile community, and in seasons of difficulty has often afforded substantial assistance and valuable support to the Exchequer. The Presidency Bank of Madras was incorporated by Act, IX of 1843, superseding an already existing State Bank. It also has proved, though on a much smaller scale, a useful institution. The Bank of Bombay was first constituted by Act, III of 1840, but it came to a disastrous ending. As is now matter of history, it suffered severe losses in the wild and excited speculation which followed on the American War, and the rise in the price of cotton; and in 1868 it was voluntarily wound up. The new Bank of Bombay, Limited, rose upon its ruins, being constituted by Articles of Association under the Indian Companies Act of 1866. A Commission was appointed by the Government of India to enquire into the causes of failure of the Bombay Bank, and in 1869 this Commission furnished an elaborate report of the results of the investigation.†

Table 64 shows that at the end of 1916 the paid-up capital of the three Presidency Banks was the same as in the pre-war year 1913. The reserve and rest in the same period decreased, while deposits and cash balances increased. Total capital and reserves decreased from R7,48 lakhs to R7,36 lakhs or by 2 per cent; private deposits increased from R36,48 lakhs to R44,71 lakhs or by 23 per cent; and cash balances from R15,38 lakhs to R17,27 lakhs or by 12 per cent. Detailed returns for each of the three Presidency Banks will be found in tables 68, 69 and 70. The following table shows from the pre-war year the public and private deposits, and the cash balances of the Bank of Bengal, the Bank of Bombay, and the Bank of Madras :—

31st December	BANK OF BENGAL			BANK OF BOMBAY			BANK OF MADRAS		
	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances
	Govern- ment (Public)	Private		Govern- ment (Public)	Private		Govern- ment (Public)	Private	
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
1913 (pre-war year)	3,01	18,25	8,41	2,01	10,18	4,78	87	8,06	2,19
1914	2,87	21,61	11,70	1,83	10,82	6,47	91	7,62	2,67
1915	2,65	19,79	7,85	1,36	10,79	4,24	87	8,03	2,56
1916	2,74	21,44	7,73	1,42	13,67	6,68	1,04	9,60	2,87

As compared with the pre-war year, private deposits increased by 17 per cent in the case of the Bank of Bengal, 19 per cent in the case of the Bank of Madras, and 34 per cent in the case of the Bank of Bombay. Cash balances showed an increase of 40 per cent in the case of the Bank of Bombay and 31 per cent in the case of the Bank of Madras, but a decrease of 8 per cent in the case of the Bank of Bengal.

In 1916 the deposits of the Presidency Banks were R49,91 lakhs or £33 millions, as compared with R38,04 lakhs or £25 millions in the case of ten Exchange Banks, and R25,72 lakhs or £17 millions in the case of forty-eight Indian Joint-Stock Banks. In 1916, therefore, the ratio per cent of the total deposits of the three classes of banks was 44, 33, and 23, respectively. To some extent, it should be noted, the Presidency Banks are bankers' banks. A portion, therefore, of the balances of Exchange Banks on deposit with the Presidency Banks is looked on as cash by the depositing banks. On the average of the five years ending 1916, the cash balances in India of Exchange Banks (in their own branches and with the Presidency Banks) amounted, to 48 per cent of the

* In the case of Exchange Banks deposits and cash balances in India only have been taken into account in this statement.

† Supplement to the *Gazette of India*, 25th December 1875, page 1058. Cf. the *Gazette of India*, 1st January 1876, page 14.

total cash balances of the Presidency Banks. The proportion of Government deposits to the capital, reserve, and Government and private deposits in the three Presidency Banks at the end of 1914, 1915, and 1916, as compared with the proportion at the end of the pre-war year, was as follows :—

31st December	Capital	Reserves	Government Deposits	Other Deposits	PROPORTION PER CENT OF GOVERNMENT DEPOSITS (COLUMN 3) TO	
					Total of columns 1 to 4	Column 4
	1	2	3	4	5	6
	R (1,000)	R (1,000)	R (1,000)	R (1,000)	per cent	per cent
1913 (pre-war year)	3,75,00	3,73,07	5,88,66	36,48,50	11.8	16.1
1914	3,75,00	3,89,17	5,61,52	40,04,08	10.5	14.0
1915	3,75,00	3,72,50	4,88,67	38,61,19	9.6	12.7
1916	3,75,00	3,60,99	5,20,58	44,70,87	9.1	11.6

The Exchange Banks.—Next in point of importance come the Exchange Banks which play an important part in the financing of Indian trade. These are all banks with Head Offices out of India. Several of these banks were founded 60 years ago. Of the ten banks, five do a considerable portion of their business in India e.g., the Chartered Bank of India, Australia, and China, the National Bank, etc., while others are merely agencies of large banking concerns doing business all over Asia, e.g., the Hongkong and Shanghai Banking Corporation, the International Banking Corporation, the Yokohama Specie Bank, etc. The Delhi and London Bank, it may be noted, has recently been amalgamated with the Alliance Bank of Simla. The business of these banks may be divided into (a) exchange business, and (b) ordinary banking business.

The aggregate paid-up capital and reserves of the ten Exchange Banks amounted to £38 millions, while the deposits in India were £25 millions, and cash balances in India approximately £7 millions. As compared with the pre-war year, the capital and reserves of these banks remained practically the same, but their deposits and cash balances increased by 23 per cent and 72 per cent, respectively, as will be seen from the following table :—

	Capital and reserves £ (1,000)	Deposits in India £ (1,000)	Cash balances in India £ (1,000)
1913	37,825	20,690	3,922
1914	36,972	20,098	5,596
1915	36,793	22,364	5,068
1916*	37,931	25,359	6,760

Indian Joint-Stock Banks.—The third class of Banks comprise the Joint-Stock Banks registered under the Indian Companies Act and have their head offices in India. These are chiefly scattered throughout the north-west of India, especially in the Punjab and the United Provinces. With the exception of the Allahabad Bank (established in 1865) and the Alliance Bank of Simla (established in 1874), most of these banks are of comparatively recent date or have recently been reconstructed. In the tables in this volume these banks are sub-divided into two classes, namely, (a) those with paid-up capital and reserve of R5 lakhs and over, and (b) those with capital and reserve between one lakh and less than R5 lakhs. The bank failures of 1913, 1914, 1915, and 1916, were confined to Indian Joint-Stock banks, and the total paid up capital of the banks that failed amounted to 45 per cent of the total paid up capital of Indian Joint-Stock banks.

Indian Joint-Stock Banks are dealt with in table 66. There are 68 Indian Joint-Stock Banks with 160 branches. Of these, 48 banks (with 149 branches) have a capital of over R one lakh. The aggregate capital and reserves of these 48 banks amounted to R5,24 lakhs, the deposits to R25,72 lakhs, and cash balances to R6,20 lakhs. The banks, as already noted, are divided into (a) banks with a capital of R5 lakhs and above, and (b) banks with a capital between one lakh and less than five lakhs of rupees. The figures in 1916 were :—

	Class I (20 banks)	Class II (28 banks)
	R (lakhs)	R (lakhs)
Capital and Reserves	4,61	63
Deposits	24,71	1,01
Cash balances	6,03	17

As compared† with the pre-war year, the capital and reserves of banks in group I increased by 27 per cent, the deposits by 9 per cent, and the cash balances by 50 per cent, as shown below :—

	Capital and reserves R (lakhs)	Deposits R (lakhs)	Cash balances R (lakhs)
1913	3,64	22,59	4,00
1914	3,93	17,11	3,53
1915	4,38	17,87	3,99
1916	4,61	24,71	6,03

Banks in group II, it may be noted, increased their capital and reserves by 25 per cent, but their deposits and cash balances decreased by 33 per cent each.

Other Banks.—In addition to these banks are the Post Office Savings Banks with over a million and a half depositors and over R16½ crores or £11 million sterling on deposit. The deposits are treated as unfunded debt, and no reserve is, of course, kept against these deposits. The detailed statistics relating to these banks will be found in table 72 on page 119. There are also co-operative credit banks which are not at present of much importance in the banking system, as the capital and reserves in 1915-16, were only R2½ crores, and the deposits (including loans held by the banks) R7¾ crores.

* Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd.
† The comparison is between the figures as reported in each year and does not refer to the same number of banks

There are many private and unincorporated bankers or money-lenders. Statistics for this class are not available.

The business of banks in India is confined to two of the three chief functions of banks. The banks lend or discount and also hold deposits. The third function of banks—the issuing of bank notes—was withdrawn in 1862 when Government withdrew from banks the right to issue notes.

Proportion per cent of cash to liabilities on deposits.—As will be seen from table 67 cash balances at the end of 1916 were 35 per cent of the liabilities on deposits in the case of the Presidency Banks, 25 per cent in the case of Exchange Banks doing a considerable portion of their business in India, and 35 per cent in the case of those Banks doing business all over Asia. The percentage for Indian Joint-Stock Banks is 24 in the case of banks with capital and reserve over Rs 5 lakhs, and 17 in the case of banks with capital and reserve between one lakh and less than five lakhs of rupees. It will be noticed that in December, 1914, four months after the outbreak of war, the cash balances were above normal, and the percentage held by Indian Joint-Stock Banks was higher than in pre-war years. Since the bank failures of 1913, the increase in the proportion per cent of cash to liabilities on deposits in banks (except in the Presidency Banks where the proportion is almost the same) is especially noticeable.

Bank failures.—With few exceptions the failures were confined to the pigmy banks. From 43 in 1914 the number of failures fell to 13 in 1916, five of which were in the Bombay Presidency.

Year	Number of banks liquidated	CAPITAL		
		Autho- rised	Subscribed	Paid-up
		R (1,000)	R(1,000)	R(1,000)
1913 (two months)	12	2,74,00	1,64,56	35,13
1914	48	7,10,50	2,45,61	1,09,12
1915	11	56,50	7,91	4,60
1916	13	2,30,90	20,90	4,23

The paid-up capital of the banks which failed in 1916 was Rs 4,23,000, the subscribed capital Rs 20,90,000, and the authorised capital Rs 2,30,90,000.

Bank rates.—The Presidency Bank rates during 1916 reached a maximum of 8 per cent in January in all the three Banks and again in November in the case of the Banks of Bengal and Bombay and in December in the case of the Bank of Madras. The difference between the maximum and minimum rates in the last four years was as follows :—

	1913	1914	1915	1916
Bank of Bengal	5	4	1	3
Bank of Bombay	4	3	1	4
Bank of Madras	2	3	2	2

The maximum and minimum rates during the last four years were as follows :—

	1913 (Pre-war year)		1914		1915		1916	
	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum	Maxi- mum	Mini- mum
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
Bank of Bengal	8	3	7	3	6	5	8	5
Bank of Bombay	7	3	6	3	6	5	8	4
Bank of Madras	7	5	7	4	7	5	8	6

Clearing House returns.—The returns of the cheques cleared from the Clearing Houses in the five chief ports during 1916 show a remarkable rise. The clearings reached in fact, a record figure, except in Rangoon.

Cheques cleared from Clearing Houses.

	Pre-war year (1913)	1915	1916
	R (lakhs)	R (lakhs)	R (lakhs)
Calcutta	3,33,02	3,22,67	4,80,17
Bombay	2,19,30	1,66,88	2,40,51
Madras	23,56	19,22	24,95
Karachi	12,49	13,66	15,03
Rangoon	61,98	40,69	48,53
TOTAL	6,50,35	5,63,12	8,09,19

There was, in 1916, an increase in the total of 44 per cent, as against the previous year, and of 24 per cent, as against the pre-war year. These figures are of more than ordinary interest since they indicate the growth of transactions which result from the daily transfer throughout the year of a huge amount of credit from one party to another. It need hardly be said that behind each of these cheques is the right to demand legal tender from the bank on which it is drawn, and this means that prudent bankers have to make an allowance for cash demands involved in this creation of credit.

BANKS*

No. 64.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCE OF THE THREE PRESIDENCY BANKS ON 31st DECEMBER from 1870 to 1916

	Paid-up Capital	Reserve and Rest	TOTAL	DEPOSITS			Cash Balances
				Public	Private	TOTAL	
	R(10,00)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	3,36,25	25,57	3,61,82	5,43,05	6,39,61	11,82,66	9,96,87
1880	3,50,00	55,27	4,05,27	2,91,15	8,49,28	11,40,43	7,41,45
1890	3,50,00	97,54	4,47,54	3,59,25	14,76,35	18,35,60	12,96,75
1900	3,60,00	1,99,61	5,59,61	2,80,53	12,88,27	15,68,80	5,04,49
1905	3,60,00	2,63,37	6,23,37	3,11,91	22,26,37	25 38,28	8,23,01
1906	3,60,00	2,79,89	6,39,89	3,07,85	27,45,08	30,52,93	10,95,07
1907	3,60,00	2,94,93	6,54,83	3,35,78	28,11,26	31,47,04	9,47,51
1908	3,60,00	3,09,22	6,69,22	3,25,79	28,61,53	31,87,32	10,38,72
1909	3,60,00	3,18,22	6,78,22	3,19,76	32,65,03	35,84,79	11,65,56
1910	3,60,00	3,31,03	6,91,03	4,23,63	32,34,38	36,58,01	11,35,12
1911	3,60,00	3,40,39	7,00,39	4,38,30	34,19,99	38,58,29	13,58,20
1912	3,75,00	3,63,61	7,38,61	4,27,01	35,84,47	40,11,48	11,77,38
1913	3,75,00	3,73,07	7,48,07	5,88,66	36,48,50	42,37,16	15,37,75
1914	3,75,00	3,89,17	7,64,17	5,61,52	40,04,08	45,65,60	20,83,92
1915	3,75,00	3,72,50	7,47,50	4,88,67	38,61,19	43,49,86	14,65,24
1916	3,75,00	3,60,99	7,35,99	5,20,58	44,70,87	49,91,45	17,27,25

No. 65.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE EXCHANGE BANKS ON 31st DECEMBER from 1870 to 1916

	Number of Banks	CAPITAL AND RESERVE			DEPOSITS		CASH BALANCES	
		Paid-up Capital	Reserve and Rest	TOTAL	Out of India	In India	Out of India	In India
		£(1,000)	£(1,000)	£(1,000)	£(1,000)	R(1,000)	£(1,000)	R(1,000)
1870	3	2,004	180	2,184	2,688	52,31	2,611	61,13
1880	4	2,532	541	3,073	7,305	3,39,88	2,046	1,80,09
1890	5	6,384	1,699	8,083	30,734	7,53,60	5,810	3,50,43
1900	8	11,803	3,971	15,774	54,263	10,50,35	11,945	2,39,58
1905	10	15,204	7,219	22,423	94,536	17,04,45	21,504	3,78,13
1906	10	15,866	8,421	24,287	104,457	18,08,73	18,436	5,10,59
1907	10	16,671	9,320	25,991	94,778	19,17,01	14,860	5,60,20
1908	10	16,692	9,149	25,841	103,289	19,51,52	16,665	3,78,63
1909	10	18,952	11,211	30,163	116,024	20,27,42	18,121	4,15,86
1910	11	21,734	12,610	34,344	134,166	24,79,17	17,810	4,38,51
1911	12	22,600	13,001	35,601	157,764	28,16,90	22,136	4,56,91
1912	12	23,657	13,980	37,637	172,028	29,53,62	23,082	6,14,82
1913	12	23,640	14,185	37,825	181,138	31,03,54	25,688	5,88,24
1914	11(a)	22,815	14,157	36,972	164,970	30,14,76	40,694	8,39,37
1915	11	22,681	14,112	36,793	179,948	33,54,56	45,111	7,60,13
1916	10(b)	22,836	15,095	37,931	208,232	38,03,88	41,367	10,14,01

* Compiled from figures supplied by the Banks and local authorities

(a) Excluding the Deutsche-Asiatische Bank which went into liquidation after the outbreak of war

(b) Excluding the Delhi and London Bank which has been amalgamated with the Alliance Bank of Simla, Ltd.
(which is an Indian Joint-Stock Bank and included in table 66)

No. 66.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF PRINCIPAL INDIAN JOINT-STOCK BANKS ON 31st DECEMBER from 1870 to 1916

A—Banks with capital and reserve of R5 lakhs and over

	Number of reporting Banks	Paid-up Capital	Reserve and Rest	TOTAL	Deposits	Cash Balances
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	2	9,83	1,82	11,65	13,95	5,07
1880	3	18,00	3,11	21,11	63,37	16,63
1890	5	33,50	17,59	51,09	2,70,78	55,79
1900	9	82,12	45,60	1,27,72	8,07,52	1,19,04
1905	9	84,57	77,82	1,62,39	11,98,92	1,73,50
1906	10	1,33,94	56,36	1,90,30	11,55,49	1,49,51
1907	20	2,29,61	63,27	2,92,88	14,00,29	1,94,39
1908	14	2,39,72	69,11	3,08,83	16,26,09	2,45,10
1909	15	2,66,07	87,97	3,54,04	20,49,10	2,79,14
1910	16	2,75,66	1,00,55	3,76,21	25,65,85	2,80,25
1911	18	2,85,60	1,26,54	4,12,14	25,29,11	3,62,05
1912	18	2,91,64	1,34,58	4,26,22	27,25,98	4,00,11
1913	18	2,31,33	1,32,94	3,64,27	22,59,19	4,00,17
1914	17	2,51,40	1,41,88	3,93,28	17,10,58	3,53,18
1915	20	2,81,39	1,56,65	4,38,04	17,87,27	3,99,41
1916	20	2,87,36	1,73,66	4,61,02	24,71,05	6,03,49

B—Banks with capital and reserve between R1 lakh and less than R5 lakhs

1913	23	39,14	11,35	50,49	1,51,15	24,95
1914	25	42,22	13,02	55,24	1,26,54	27,99
1915	25	45,38	9,73	55,11	91,37	20,01
1916	28	51,77	11,50	63,27	1,01,23	16,76

No. 67.—PROPORTION PER CENT OF CASH TO LIABILITIES ON DEPOSITS OF THE SEVERAL CLASSES OF BANKS ON 31st DECEMBER from 1907 to 1916

	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
I. Presidency Banks	30	33	33	31	35	29	36	46	34	35
II. Exchange Banks—*										
(1) Banks doing a considerable portion of their business in India	25	17	20	16	16	20	19	28	19	25
(2) Banks which are merely agencies of large banking corporations doing business all over Asia	44	27	23	21	16	24	17	26	41	35
III. Indian Joint-Stock Banks—										
(a) Banks having capital and reserve of R 5,00,000 and over	14	15	14	11	14	15	18	21	22	24
(b) Banks having capital and reserve between R1,00,000 and less than R 5,00,000	..	..	..	..	..	..	16	22	22	17

* The percentages for the Exchange Banks have been calculated on their deposits and cash balances in India only

BANKS

(116)

No. 68.—NUMBER OF BANKS LIQUIDATED, WITH THEIR AUTHORISED, SUBSCRIBED, AND PAID-UP CAPITAL, AND DEPOSITS, IN EACH PROVINCE IN BRITISH INDIA IN 1916

	Number of Banks liquidated	CAPITAL			
		Authorised	Subscribed	Paid up	Deposits
		₹ (1,000)	₹ (1,000)	₹ (1,000)	
Punjab	2	30,00	1,82	19	..
Delhi	1	1,00	23	20	..
Bombay	5	1,84,50	17,45	3,22	..
United Provinces	4	15,20	1,20	56	..
Madras	1	20	20	6	..
TOTAL	13	2,30,90	20,90	4,23	..

No. 69.—CAPITAL, RESERVE, DEPOSITS, CASH, INVESTMENTS, AND DIVIDEND OF THE BANK OF BENGAL ON 31st DECEMBER from 1880 to 1916

	Paid-up Capital	Reserve and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Govern- ment (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total			
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	Per cent
1880	2,00	25	2,25	2,02	(a)	(a)	(a)	5,02	4,84	1,53	8½
1885	2,00	43	2,43	1,48				3,83	3,12	1,16	9½
1890	2,00	48	2,48	2,26				6,66	6,39	2,06	9½
1895	2,00	71	2,71	1,84				6,77	4,22	1,32	10
1900	2,00	1,06	3,06	1,55				5,82	2,44	1,36	11
1905	2,00	1,43	3,43	1,67				12,04	3,97	1,81	12
1906	2,00	1,53	3,53	1,60				15,05	5,28	1,49	12
1907	2,00	1,60	3,60	1,87				15,73	4,60	2,79	12
1908	2,00	1,65	3,65	1,78				15,81	5,07	3,49	13
1909	2,00	1,68	3,68	1,49				17,28	6,08	4,11	14
1910	2,00	1,75	3,75	1,98				16,09	5,14	3,68	14
1911	2,00	1,80	3,80	2,71				16,77	7,29	3,21	14
1912	2,00	1,85	3,85	2,34				17,11	6,65	3,10	14
1913	2,00	1,91	3,91	3,01				18,25	8,41	3,10	14
1914	2,00	2,00	4,00	2,87				21,61	11,70	6,21	16
1915	2,00	2,04	4,04	2,65	7,19	88	11,72	19,75	7,85	7,93	16
1916	2,00	2,13	4,13	2,74	7,28	93	13,23	21,44	7,73	7,69	16

(a) Details not available

No. 70.—CAPITAL, RESERVE, DEPOSITS, CASH, INVESTMENTS, AND DIVIDEND OF THE
BANK OF BOMBAY ON 31st DECEMBER from 1880 to 1916

	Paid-up Capital	Reserve	Government deposits	Other deposits (a)	Cash Balance	Invest- ments	Dividend for the year
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	1,00	22	39	2,65	1,60	79	7½
1885	1,00	25	53	2,76	2,18	33	7½
1890	1,00	33	83	6,19	5,73	78	10
1895	1,00	51	76	3,58	2,28	1,05	11
1900	1,00	70	88	4,33	1,29	89	11
1905	1,00	87	93	6,76	2,59	1,58	12
1906	1,00	92	1,01	8,32	3,54	1,77	12
1907	1,00	96	1,12	8,21	3,24	1,64	13
1908	1,00	1,01	95	8,33	3,77	1,49	13
1909	1,00	1,03	1,21	10,35	4,15	1,63	13
1910	1,00	1,05	1,52	10,58	4,36	1,49	14
1911	1,00	1,06	1,08	11,17	4,63	2,08	14
1912	1,00	1,06	1,17	11,29	3,15	2,10	14
1913	1,00	1,06	2,01	10,18	4,78	2,29	14
1914	1,00	1,10	1,83	10,82	6,47	2,01	14½
1915	1,00	1,00	1,36	10,79	4,24	2,77	15
1916	1,00	90	1,42	13,67	6,68	3,13	15

(a) Details of deposits not available.

No. 71.—CAPITAL, RESERVE, DEPOSITS, CASH, INVESTMENTS, AND DIVIDEND OF THE
BANK OF MADRAS ON 31st DECEMBER from 1880 to 1916

	Paid-up Capital	Reserve and Rest	Total	DEPOSITS				Cash Balance	Invest- ments	Dividend for the year
				Government (Public)	PRIVATE					
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Fixed	Savings Bank	Current	R (lakhs)	R (lakhs)	Per cent
1880	50	7	57	49	(a)	(a)	(a)	80	98	7
1885	50	9	59	28				1,09	65	10½
1890	50	16	66	49				1,90	83	10
1895	50	18	68	72				2,76	1,19	8
1900	60	24	84	37				2,73	1,31	10
1905	60	33	93	51				3,46	1,67	10
1906	60	34	94	46				4,07	2,12	10
1907	60	39	99	35				4,16	1,62	10
1908	60	43	1,03	52				4,47	1,54	11
1909	60	47	1,07	49				5,00	1,42	12
1910	60	51	1,11	72				5,67	1,84	12
1911	60	54	1,14	59				6,25	1,66	12
1912	75	72	1,47	75				7,43	1,96	12
1913	75	76	1,51	87				8,06	2,19	12
1914	75	79	1,54	91				7,62	2,67	12
1915	75	68	1,43	87	3,38	20	4,45	8,03	2,56	12
1916	75	58	1,33	1,04	3,99	24	5,37	9,60	2,87	12

(a) Details not available

POST OFFICE SAVINGS BANKS

[FOR TABLE, SEE PAGE 119]

Until 1882-83 the savings bank business conducted under Government control was carried on in the three cities of Calcutta, Madras and Bombay by the Presidency Banks, and elsewhere by the Government treasuries. So long as this system was maintained, the business grew but slowly. The highest balances in the district treasuries never exceeded R75 lakhs (in 1884-85), and in the Presidency Banks the highest balances (in 1882-83) amounted only to R2,36 lakhs. In 1886-87 the Savings Banks in the district treasuries were closed. The Presidency savings banks were maintained until 1895-96, although the deposits in them gradually declined in consequence of the preference given to the post office by the public, and now the whole of the savings bank business of Government is a branch of the postal administration. The establishment of savings banks in the post offices was followed by a rapid change. In the first year of their existence the balances were only R27 lakhs, but the public soon indicated their preference for business with the post office. By 1886-87 when the savings banks in the district treasuries were closed, the balances in the post offices amounted to R4 crores. During the succeeding years there was a considerable increase, although the Government took steps to prevent it from being inconveniently rapid. For this purpose in 1889-90 the maximum sum receivable was reduced from R3,000 to R2,000, and in 1894-95 the rate of interest was reduced from $3\frac{3}{4}$ per cent to $3\frac{1}{8}$ per cent in correspondence with the reduction in the rate of interest on Government securities. In 1893-94 the balances amounted to R9 crores : ten years later, in 1902-03, they reached R11 crores. In 1913-14 the balance of deposits, inclusive of interest, amounted to R23 crores, or £15 million. On the 1st April 1914, however the maximum amount receivable for deposit was raised from R2,000 to R5,000. The amount of Savings Bank deposits it was expected, would increase by these measures, but owing to heavy withdrawals due to the outbreak of war the balance of deposit in 1914-15 fell to R15 crores, or £10 million, a decrease of 35 per cent over 1913-14. In 1915-16 the balance showed a slight increase (3 per cent) to R15½ crores, or £10½ million, and in 1916-17 it rose further to over R16½ crores, or £11 million, showing an increase of 8 per cent.

The amount of interest accrued in 1916-17 was about R45½ lakhs, as against R43 lakhs in the previous year. The rate of interest allowed on accounts has been as follows : $3\frac{3}{4}$ per cent from 1867-68 ; $4\frac{1}{8}$ per cent from the 1st January 1880 to the 31st May 1881 ; $3\frac{3}{4}$ per cent until the end of 1893-94 ; $3\frac{1}{8}$ per cent from April 1894 to June 1905. From July 1905 depositors were allowed to deposit money either at call or subject to six months' notice of withdrawal, and the interest on deposits at call was reduced from $3\frac{1}{8}$ per cent to 3 per cent, while interest at the rate of $3\frac{1}{4}$ per cent was given on deposits that were held subject to six months' notice of withdrawal. Since 1st January 1911, the system of deposits subject to six months' notice of withdrawal has been abolished.

The total number of depositors has increased greatly in the last ten years ending 1916-17, but the average balance per depositor has decreased. In 1906-07 the total number of depositors was 1,190,000 and the average balance per depositor was R124 ; while in 1916-17 the number was 1,647,000 and the average balance R100, thus showing an increase of 38·4 per cent in the number, but a decrease of 19·3 per cent in the case of the average balance. The total number of active accounts was 1,660,424 at the end of the year 1915-16, and 1,647,419 in 1916-17, representing a decrease of ·8 per cent.

As in the United Kingdom, Government do not maintain any specific reserve against these deposits, these being treated as unfunded debt and used for capital expenditure.

POST OFFICE SAVINGS BANK*

No. 72.—NUMBER of DEPOSITORS and AMOUNT of DEPOSITS, from 1882-83 to 1916-17

	NUMBER OF DEPOSITORS			Deposits each year (inclusive of interest)	With- drawals each year	BALANCE OF DEPOSITS [INCLUSIVE OF INTEREST]			INTEREST		
	Euro- pean	Indian	Total			European	Indian	Total	Euro- pean	Indian	Total
	No. (1,000)	No. (1,000)	No. (1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R (1,000)
Quinquen- nial aver- age from 1882-83 to 1886-87 .	32	164	196	3,06,37	2,58,80	95,47	3,33,30	4,33,77	3,31	11,27	14,58
Quinquen- nial aver- age from 1887-88 to 1891-92 .	53	347	400	3,95,34	3,41,27	1,18,71	5,93,61	7,12,32	4,21	20,41	24,62
Quinquen- nial aver- age from 1892-93 to 1896-97 .	66	578	644	4,10,00	3,79,63	1,29,59	8,16,64	9,46,23	4,29	25,71	30,00
1897-98 .	64	666	730	3,49,93	3,85,13	1,06,30	8,22,43	9,28,73	3,25	24,79	28,04
1898-99 .	69	687	756	3,58,48	3,44,41	1,04,17	8,38,63	9,42,80	3,07	24,38	27,45
1899-1900	74	712	786	3,75,97	3,54,13	1,05,85	8,58,79	9,64,64	3,14	25,13	28,27
1900-01 .	77	739	816	3,90,65	3,50,97	1,11,23	8,93,10	10,04,33	3,22	25,78	29,00
1901-02 .	80	787	867	4,46,38	3,82,49	1,14,15	9,54,06	10,68,21	3,35	27,26	30,61
1902-03 .	88	834	922	4,67,11	3,93,16	1,11,56	10,30,59	11,42,15	3,42	29,08	32,50
1903-04 .	94	894	988	5,01,26	4,10,05	1,13,88	11,19,49	12,33,37	3,32	31,64	34,96
1904-05 .	99	960	1,059	5,55,23	4,47,89	1,18,83	12,21,87	13,40,70	3,44	34,68	38,12
1905-06 .	102	1,014	1,116	5,50,06	4,91,50	1,17,90	12,81,36	13,99,26	3,35	36,16	39,51
1906-07 .	105	1,085	1,190	5,90,13	5,12,69	1,24,30	13,52,40	14,76,70	3,49	38,03	41,52
1907-08 .	110	1,152	1,262	5,94,83	5,53,39	1,24,36	13,93,78	15,18,14	3,57	39,61	43,18
1908-09 .	116	1,203	1,319	5,66,57	5,61,30	1,22,50	14,00,92	15,23,42	3,50	39,91	43,41
1909-10 .	122	1,257	1,379	6,00,21	5,36,90	1,26,78	14,59,94	15,86,72	3,60	41,17	44,77
1910-11 .	128	1,302	1,430	6,50,43	5,45,27	1,41,81	15,50,67	16,91,88	3,80	42,43	46,23
1911-12 .	132	1,369	1,501	8,78,70	6,80,72	1,49,54	17,40,31	18,89,85	4,05	46,83	50,88
1912-13 .	(a)	(a)	1,567	9,70,57	7,99,28	(a)	(a)	20,61,14	(a)	(a)	56,20
1913-14 .	(a)	(a)	1,639	11,60,37	9,04,76	(a)	(a)	23,16,75	(a)	(a)	61,91
1914-15 .	(a)	(a)	1,644	9,60,62	17,88,11	(a)	(a)	14,89,26	(a)	(a)	53,94
1915-16 .	(a)	(a)	1,660	8,16,32	7,73,46	(a)	(a)	15,32,12	(a)	(a)	43,20
1916-17 .	(a)	(a)	1,647	9,38,20	8,10,80	(a)	(a)	16,59,53	(a)	(a)	45,47

* Compiled from the annual report on the Post Office of India

NOTE.— The Savings Bank business of the district treasuries was transferred to the Post Office in 1886-87, and that of the Presidency Banks was closed in 1896-97, since which year the Savings Banks have been entirely managed by the Post Office

(a) Beginning with 1912-13 the distinction between European and Indian depositors has been discontinued. Information regarding the different classes of depositors is no longer maintained in the records of the Director-General, Posts and Telegraphs, as such information is of doubtful utility

CO-OPERATIVE SOCIETIES

[FOR TABLES, SEE PAGES 122 TO 128]

The Co-operative Credit Societies Act, X of 1904, was passed on the 25th March 1904 to "encourage thrift, self-help, and co-operation among agriculturists, artisans, and persons of limited means." In March 1912 this Act was repealed by the Co-operative Societies Act (II of 1912). There are two classes of societies distinguished as non-agricultural and agricultural: a *non-agricultural society* is defined as a society in which not less than four-fifths of the members shall be non-agriculturists, and an *agricultural society* is a society in which not less than four-fifths of the members shall be agriculturists. Each society consists of ten or more members above the age of eighteen years residing in the same town or village or in the same group of villages, or belonging to the same tribe, class, caste, or occupation.

The following table compares the position of registered societies in 1916-17 and in the four preceding years in India:—

	1912-13	1913-14	1914-15	1915-16	1916-17
Number of Societies—					
Central	251	329	397	605	757
Agricultural	11,382	14,538	16,016	18,051	21,070
Non-agricultural	691	806	914	1,019	1,209
TOTAL	12,324	15,673	17,327	19,675	23,036
Number of Members	573,536	744,226	824,469	918,436	1,045,425
Working Capital—	R	R	R	R	R
Share capital paid up	86,19,793	1,22,99,082	1,48,66,045	1,77,69,879	2,12,23,325
Loans and deposits held from—					
Members	93,54,645	1,18,58,857	1,21,46,359	67,37,579	79,00,585
Non-Members	1,33,62,788	1,98,35,727	2,36,03,257	3,35,33,561	3,88,37,126
Societies	1,93,61,345	2,86,28,195	3,17,43,533	26,19,874	32,29,597
Provincial Central Banks				3,31,27,925	4,01,72,550
Government	11,27,547	11,46,920	13,68,207	15,98,705	17,24,859
Reserve Fund	16,08,143	34,01,803	59,34,321	78,79,626	92,04,138
TOTAL	5,34,34,261	7,71,70,584	8,96,61,722	10,32,67,149	12,22,92,180

The statistics given above relate to all the provinces in British India except Delhi, the North-West Frontier Province, and British Baluchistan, where the co-operative movement has as yet made little progress. They also include the figures for the Native States of Mysore and Baroda. Many other States, such as Hyderabad, Travancore, Cochin, Gwalior, Indore, Patiala, have introduced co-operation among their subjects, but statistics for these States are not at present included in the statements.

The progress hitherto made in the co-operative movement has been exceedingly encouraging. The total number of societies at work at the end of the year 1916-17 was 23,036, the membership 1,045,425, and the working capital R12,22,92,180. Central societies numbered 757, had a membership of 84,141, and commanded a working capital of R4,79,60,181. Six of these societies were provincial banks, 256 central banks, and 495 unions. The number of non-agricultural societies was 1,209, with a membership of 176,708, and an aggregate working capital of R1,47,16,355. Of these, 943 were credit societies, 155 societies for purchase and sale, 4 societies for production, 75 societies for production and sale, and 32 societies for other forms of co-operation. The number of agricultural societies was 21,070; among these were 20,541 credit societies, 344 cattle insurance societies, one central re-insurance society, 39 societies for purchase and sale, 51 societies for production, 80 for production and sale, and 14 for other forms of co-operation. The membership of all classes of agricultural societies (including 324 societies affiliated to re-insurance societies) was 784,576, and they owned an aggregate working capital of R5,96,15,644.

During the last decade the number of societies of all classes rose from 1,357 to 23,036, the number of members from 149,160 to 1,045,425, and the total working capital from R44,14,086 to R12,22,92,180. The reserve fund during the period grew from R78,559 to R92,04,138, and the paid-up share capital from R9,35,928 to R2,12,23,325. State aid (R6,51,816) formed nearly 14·8 per cent of the working capital in 1907-08, while in 1916-17 the amount of loans and deposits held from Government—R17,24,859—formed only 1·4 per cent of the total capital.

The following tables show the position of agricultural societies (excluding cattle insurance and re-insurance societies) in each province and in the States of Mysore and Baroda at the end of 1916-17 :—

I—Number and Membership of Agricultural Societies

Province		CLASS OF SOCIETIES					Total number of societies	Number of members
		Credit.	Purchase and Purchase and sale	Produc- tion.	Produc- tion and sale	Other forms of co-opera- tion		
BRITISH INDIA.								
Bengal	{ Limited		6	1	..	..	7	110,961
	{ Unlimited	2,850	..	..	..	..	2,850	
Madras	{ Limited	9	12	..	1	..	22	118,939
	{ Unlimited	1,898	..	..	1	..	1,899	
Bombay	{ Limited	6	16	5	15	1	43	80,762
	{ Unlimited	1,043	..	4	1	..	1,048	
United Provinces	{ Limited	..	1	..	5	..	6	102,312
	{ Unlimited	2,995	..	..	2	..	2,997	
Bihar and Orissa	{ Limited	3	..	..	..	..	3	56,200
	{ Unlimited	1,334	..	..	..	..	1,334	
Punjab	{ Limited	..	..	..	..	..	..	129,544
	{ Unlimited	3,417	..	..	..	..	3,417	
Burma	{ Limited	..	..	1	40	10	51	45,939
	{ Unlimited	1,934	..	..	..	..	1,934	
Central Provinces and Berar	{ Limited	..	..	35	1	..	36	53,497
	{ Unlimited	3,267	..	..	..	..	3,267	
Assam	{ Limited	..	..	..	..	..	..	16,732
	{ Unlimited	313	..	..	..	..	313	
Ajmer	{ Limited	..	..	..	..	..	..	12,848
	{ Unlimited	372	..	..	..	..	372	
Coorg	{ Limited	13	..	..	2	..	15	2,781
	{ Unlimited	9	..	..	..	..	9	
TOTAL (BRITISH INDIA) 1916-17	{ Limited	31	35	42	64	11	183	730,515
	{ Unlimited	19,432	..	4	4	..	19,440	
Total previous year 1915-16	{ Limited	34	32	26	31	2	125	670,349
	{ Unlimited	16,656	1	1	3	..	16,661	
NATIVE STATES								
Mysore	{ Limited	51	3	2	10	3	69	45,021
	{ Unlimited	741	1	1	..	..	743	
Baroda	{ Limited	..	..	1	1	..	2	8,716
	{ Unlimited	286	..	1	1	..	228	
TOTAL (NATIVE STATES) 1916-17	{ Limited	51	3	3	11	3	71	53,737
	{ Unlimited	1,027	1	2	1	..	1,031	
Total previous year 1915-16	{ Limited	35	3	2	11	4	55	46,509
	{ Unlimited	885	2	1	..	..	888	
GRAND TOTAL, 1916-17	{ Limited	82	38	45	75	14	254	784,252
	{ Unlimited	20,459	1	6	5	..	20,471	
Grand Total previous year 1915-16	{ Limited	69	35	28	42	6	180	716,858
	{ Unlimited	17,541	3	2	3	..	17,549	

II—Working Capital of Agricultural Societies

PROVINCE	Share capital paid up	LOANS AND DEPOSITS HELD FROM					Reserve fund	Total (working capital)
		Members	Non-members	Societies	Provincial or Central Banks	Government		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	55,112	5,32,553	3,38,302	92,696	48,39,658	56,080	7,92,227	67,06,628
Madras	5,91,066	3,89,461	4,63,011	37,951	67,94,264	9,795	5,22,723	88,08,271
Bombay	68,391	11,51,246	9,14,721	2,40,996	23,37,324	1,81,887	3,20,272	52,14,837
United Provinces	10,16,320	76,481	1,36,509	13,088	32,52,230	5,195	6,36,228	51,36,051
Bihar and Orissa	43,616	1,90,985	1,83,734	3,360	14,11,636	41,240	2,86,536	21,61,057
Punjab	46,87,749	8,38,039	11,13,068	4,80,094	41,90,627	52,766	27,08,600	1,40,70,943
Burma	10,66,871	63,581	6,43,945	..	48,47,126	9,62,996	8,72,615	79,56,834
Central Provinces and Berar	8,380	1,47,034	18,282	..	42,71,807	..	3,79,515	48,25,018
Assam	..	99,264	15,460	26,739	2,20,251	18,935	85,306	4,65,945
Ajmer	2,48,190	184	16,098	..	8,99,937	772	..	11,65,181
Coorg	53,721	15,527	16,768	5,980	..	1,683	29,791	1,23,470
TOTAL (BRITISH INDIA) 1916-17	78,39,418	35,04,305	38,59,888	9,00,904	3,25,64,860	13,31,049	66,33,813	5,66,34,235
Total Previous Year 1915-16	68,19,325	32,60,853	34,37,528	9,55,531	2,78,45,246	10,91,490	58,80,850	4,92,90,823
Mysore	10,08,139	1,06,957	80,991	..	9,55,255	35,548	83,738	22,70,628
Baroda	41,468	90,156	69,057	..	2,27,406	1,65,887	1,26,807	7,10,781
TOTAL (NATIVE STATES) 1916-17	10,49,607	1,97,113	1,50,048	..	11,82,661	1,91,435	2,10,545	29,81,409
Total Previous Year 1915-16	8,29,031	1,42,997	79,713	..	8,97,760	2,10,024	1,44,348	23,03,873
GRAND TOTAL 1916-17	88,89,023	37,01,418	40,09,936	9,00,904	3,37,47,521	15,22,484	68,44,358	5,96,15,644
Grand Total Previous Year 1915-16	76,48,356	34,03,850	35,17,241	9,55,531	2,87,43,006	13,01,514	60,25,198	5,15,94,696

CO-OPERATIVE SOCIETIES*

No. 73.—NUMBER of SOCIETIES at work in BRITISH INDIA and in the STATES of MYSORE and BARODA, and their WORKING CAPITAL, at the end of each year from 1905-06 to 1916-17

	BRITISH INDIA				NATIVE STATES (a)			
	Societies at work	Working capital	INCREASE (+) OR DECREASE (—) IN CAPITAL		Societies at work	Working capital	INCREASE (+) OR DECREASE (—) IN CAPITAL	
			Amount	Percentage			Amount	Percentage
	Number	R	R		Number	R	R	
1905-06	283	4,73,219	—	—	..	..	..	..
1906-07 (b)	846	21,31,253	+16,58,039	+350.4	..	..	..	..
1907-08	1,357	44,14,086	+22,75,766	+106.8	..	..	..	..
1908-09	1,963	79,33,218	+35,19,132	+79.7	45	1,31,893	—	—
1909-10	3,423	1,21,81,027	+42,47,809	+53.5	70	2,16,655	+84,762	+64.3
1910-11	5,321	1,99,04,502	+77,23,475	+63.4	111	3,63,631	+1,46,976	+67.8
1911-12	8,177	3,33,80,162	+1,34,75,660	+67.7	208	6,52,216	+2,88,585	+79.4
1912-13	11,792	5,19,39,738	+1,85,59,576	+55.6	532	14,94,523	+8,42,307	+129.1
1913-14	14,881	7,45,31,725	+2,25,91,987	+43.5	792	26,38,859	+11,44,336	+76.5
1914-15	16,295	8,57,75,695	+1,12,43,970	+15.1	1,032	38,86,027	+12,47,168	+47.3
1915-16	18,552	9,78,82,630	+1,21,06,935	+14.1	1,123	53,84,519	+14,98,492	+38.5
1916-17	21,737	11,54,00,762	+1,75,18,132	+17.9	1,299	68,91,418	+15,06,899	+28.0

NOTE.—The working capital comprises (1) share capital paid up, (2) loans and deposits (from members, non-members, societies, provincial or central banks, and government), and (3) reserve fund

(a) Mysore from 1908-09 and Baroda from 1912-13

(b) Fifteen months ending the 30th June, 1907

No. 74.—NUMBER of SOCIETIES and their WORKING CAPITAL in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of each year from 1907-08 to 1916-17

Province	NUMBER OF SOCIETIES									
	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
Bengal (a)	350	395	511	715	943	1,119	1,667	1,992	2,244	3,087
Madras	101	180	377	596	972	1,078	1,338	1,600	1,800	2,216
Bombay	145	175	209	256	368	526	715	836	992	1,307
United Provinces	187	369	789	1,258	1,946	2,530	2,800	2,962	3,188	3,246
Bihar and Orissa	..	..	..	..	533	593	819	1,087	1,297	1,429
Punjab	258	316	706	1,093	1,769	2,845	3,333	3,337	3,393	3,495
Burma	81	174	275	479	731	1,155	1,359	1,489	2,251	2,575
Central Provinces and Berar	80	100	152	300	585	1,449	2,213	2,297	2,685	3,627
Assam (a)	135	231	366	543	142	188	249	302	315	344
Ajmer	8	8	25	59	161	281	357	360	354	377
Coorg	12	15	18	22	22	28	31	33	33	34
TOTAL BRITISH INDIA	1,357	1,963	3,423	5,321	8,177	11,792	14,881	16,295	18,552	21,737
Mysore	..	45	70	111	208	343	530	725	800	974
Baroda	..	..	..	..	..	189	262	307	323	325
TOTAL NATIVE STATES	..	45	70	111	208	532	792	1,032	1,123	1,299
GRAND TOTAL	1,357	2,008	3,493	5,432	8,385	12,324	15,673	17,327	19,675	23,036

	WORKING CAPITAL (IN RUPEES)									
	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
Bengal (a)	2,17,198	3,59,753	6,90,754	10,67,727	26,02,978	45,81,064	89,21,059	1,09,94,332	1,24,48,573	1,51,61,446
Madras	7,73,915	18,23,433	33,28,558	49,34,779	75,12,058	95,81,471	1,22,16,280	1,42,10,145	1,68,88,833	2,04,98,851
Bombay	3,63,026	5,74,356	8,17,206	13,26,874	29,99,616	49,22,444	65,63,794	81,72,588	97,66,759	1,23,22,178
United Provinces	19,16,421	30,87,647	34,77,363	46,89,897	68,16,239	89,06,522	1,13,02,817	1,17,49,144	1,20,34,851	1,20,40,886
Bihar and Orissa	..	..	..	..	8,86,529	13,34,343	22,87,940	36,51,309	43,27,502	47,17,443
Punjab	5,12,921	8,32,125	18,34,241	37,40,964	69,90,756	1,23,33,407	1,80,44,369	1,91,39,871	2,05,68,428	1,93,30,422
Burma	1,69,767	4,74,487	7,20,048	20,43,509	35,27,640	51,09,260	64,87,068	81,99,562	1,03,39,604	1,47,09,304
Central Provinces and Berar	1,57,660	2,07,128	3,04,875	5,21,019	10,57,231	34,98,595	64,33,668	72,20,832	87,09,137	1,27,33,924
Assam (a)	2,69,486	5,41,484	8,92,095	14,05,532	4,88,417	5,52,677	6,81,672	8,06,494	8,98,537	10,61,108
Ajmer	406	674	15,932	1,11,740	4,22,271	9,80,765	14,85,335	15,18,258	17,89,647	22,01,725
Coorg	26,224	32,131	49,905	62,411	76,427	89,185	1,02,393	1,13,160	1,15,709	1,23,470
TOTAL BRITISH INDIA	44,14,086 †	79,33,218	1,21,81,027	1,99,04,502	3,33,30,162	5,19,39,738	7,45,31,725	8,57,75,695	9,78,82,630	11,54,00,762
Mysore	..	1,31,893	2,16,655	3,63,631	6,52,216	11,34,568	20,58,084	30,85,747	44,20,697	57,64,003
Baroda	..	..	..	..	..	3,09,955	5,80,775	8,00,230	9,63,822	11,27,409
TOTAL NATIVE STATES	..	1,31,893	2,16,655	3,63,631	6,52,216	14,94,523	26,38,859	38,86,027	53,84,519	68,91,418
GRAND TOTAL	44,14,086	80,65,111	1,23,97,682	2,02,68,133	3,40,32,378	5,34,34,261	7,71,70,584	8,96,61,722	10,32,67,149	12,22,92,180

* Compiled from the annual statements showing the progress of Co-operative Societies in India issued by the Government of India

† Revised figure. Defective in the details

(a) The figures from 1911-12 relate to the province of Assam and Bengal as constituted on the 1st April 1912

No. 75.—NUMBER, DESCRIPTION, WORKING CAPITAL, and MEMBERSHIP of SOCIETIES at work in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of 1916-17

BENGAL										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions.	47	8,73,351	..	47,01,992	61,850	1,03,149	3,600	1,46,008	58,89,950	6,668
Unions	13									
Agricultural Societies—										
Limited	7	55,112	5,32,553	3,38,302	92,696	48,39,655	56,080	7,92,227	67,06,628	110,961
Unlimited	2,850									
Insurance Societies	1									
Non-Agricultural Societies—										
Limited	97	9,45,952	8,24,928	5,37,910	13,926	1,13,410	..	1,28,742	25,64,868	25,582
Unlimited	72									
Total of all Societies	3,087	18,74,415	13,57,481	55,78,204	1,68,472	50,56,217	59,680	10,66,977	1,51,61,446	143,448
MADRAS										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions.	14	6,30,264	..	60,23,030	7,71,513	11,71,200	..	1,51,679	87,47,686	2,278
Unions	57									
Agricultural Societies—										
Limited	22	5,91,066	3,89,461	4,63,011	37,951	67,94,264	9,795	5,22,723	88,08,271	118,939
Unlimited	1,899									
Non-Agricultural Societies—										
Limited	166	8,27,234	8,71,694	8,01,447	16,200	2,52,141	..	1,74,178	29,42,894	43,001
Unlimited	58									
Total of all Societies	2,216	20,48,564	12,61,155	72,87,488	8,25,664	82,17,605	9,795	8,48,580	2,04,98,851	165,606
BOMBAY										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	8	8,71,260	..	13,20,272	1,58,864	3,31,000	399	26,401	27,17,196	2,446
Unions	22									
Agricultural Societies—										
Limited	43	68,391	11,51,246	9,14,721	2,40,996	23,37,324	1,81,887	3,20,272	52,14,837	80,762
Unlimited	1,048									
Insurance Societies	4									
Non-Agricultural Societies—										
Limited	112	11,78,307	16,35,637	12,37,723	72,399	51,033	32,068	1,82,953	43,90,145	47,695
Unlimited	70									
Total of all Societies	1,207	21,44,958	27,86,883	34,81,716	4,72,259	27,19,357	2,14,374	5,20,631	1,23,22,178	131,018

CO-OPERATIVE SOCIETIES

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No. 75.—NUMBER, DESCRIPTION, WORKING CAPITAL, and MEMBERSHIP of SOCIETIES at work in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of 1916-17—continued

UNITED PROVINCES										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions .	53	10,23,176	..	43,03,560	23,066	4,02,738	19,912	5,50,956	64,13,408	7,990
Unions	1									
Agricultural Societies—										
Limited	6	10,16,320	76,481	1,36,509	13,088	32,52,230	5,195	6,36,228	51,36,051	102,312
Unlimited	2,997									
Insurance Societies	5									
Non-Agricultural Societies—										
Limited	20	99,843	77,831	7,885	852	2,51,277	3,800	49,939	4,91,427	6,921
Unlimited	159									
Total of all Societies .	3,246	21,39,339	1,54,312	44,47,954	37,006	39,96,245	28,907	12,37,123	1,20,40,886	117,232

BIHAR AND ORISSA										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions .	22	3,50,785	..	14,81,402	60,391	2,96,781	..	65,976	22,55,335	2,361
Unions	5									
Agricultural Societies—										
Limited	3	43,616	1,90,935	1,88,734	3,360	14,11,636	41,240	2,86,536	21,61,057	56,200
Unlimited	1,334									
Non-Agricultural Societies—										
Limited	32	1,02,192	73,319	45,797	25,460	39,070	783	14,485	3,01,056	10,106
Unlimited	33									
Total of all Societies .	1,429	4,96,593	2,64,254	17,10,933	89,211	17,47,487	42,023	3,66,947	47,17,448	68,713

PUNJAB										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions .	41	10,82,598	..	33,72,819	3,17,897	3,87,611	71,000	2,10,421	54,42,346	4,473
Unions	..									
Agricultural Societies—										
Limited	..	46,87,749	8,38,039	11,13,068	4,80,094	41,90,627	52,766	27,08,600	1,40,70,943	129,544
Unlimited	3,417									
Non-Agricultural Societies—										
Limited	9	1,74,405	48,818	20,959	4,233	9,365	10,000	49,353	3,17,133	4,228
Unlimited	28									
Total of all Societies .	3,495	59,44,752	8,86,857	45,06,846	8,02,224	45,87,603	1,33,766	29,68,374	1,98,30,422	138,245

CO-OPERATIVE SOCIETIES

No. 75.—NUMBER, DESCRIPTION, WORKING CAPITAL, and MEMBERSHIP of SOCIETIES at work in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of 1916-17—continued

BURMA										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions.	4	3,87,440	..	49,89,396	1,95,534	2,97,633	..	96,899	59,16,902	2,636
Unions	207									
Agricultural Societies—										
Limited	51	10,66,871	63,581	6,43,945	..	43,47,126	9,62,696	8,72,615	79,56,834	46,263(a)
Unlimited	1,984									
Insurance Societies	324									
Re-insurance Societies	1									
Non-Agricultural Societies—										
Limited	40	4,74,253	68,398	83,786	..	54,316	..	1,54,815	8,35,568	5,002
Unlimited	14									
Total of all Societies	2,575	19,28,564	1,31,979	56,67,127	1,95,534	46,99,075	9,62,696	11,24,329	1,47,00,304	55,730

CENTRAL PROVINCES AND BERAR										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	32	13,84,873	..	36,24,612	4,09,713	19,33,890	..	1,20,211	74,73,299	49,055
Unions	187									
Agricultural Societies—										
Limited	36	8,380	1,47,034	18,282	..	42,71,807	..	3,79,515	48,25,018	53,497
Unlimited	3,267									
Non-Agricultural Societies—										
Limited	21	26,506	44,347	2,622	5,067	3,41,816	..	15,249	4,35,607	2,319
Unlimited	84									
Total of all Societies	3,627	14,19,759	1,91,381	36,45,516	4,14,780	65,47,513	..	5,14,975	1,27,33,924	103,132

ASSAM										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions.	9	55,048	..	2,96,461	8,751	..	..	16,606	3,76,866	896
Unions	3									
Agricultural Societies—										
Limited	..	..	99,264	15,450	26,739	2,20,251	18,935	85,306	4,65,945	16,732
Unlimited	313									
Non-Agricultural Societies—										
Limited	18	55,196	74,738	60,922	3,252	7,000	960	16,239	2,18,297	2,011
Unlimited	1									
Total of all Societies	344	1,10,244	1,74,002	3,72,833	38,742	2,27,251	19,885	1,18,151	10,61,108	19,700

(a) Including 324 societies affiliated to Re-insurance Societies

CO-OPERATIVE SOCIETIES

No. 75.—NUMBER, DESCRIPTION, WORKING CAPITAL, and MEMBERSHIP of SOCIETIES at work in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of 1916-17—continued

AJMER										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	5	2,24,650	..	7,63,452	573	6,350	12,500	29,019	10,36,544	1,072
Unions	..									
Agricultural Societies—										
Limited	..	2,48,190	184	16,098	..	8,99,937	772	..	11,65,181	12,348
Unlimited	372									
Non-Agricultural Societies—										
Limited	..	..	..	..	..	..	..	..	..	..
Unlimited	..									
Total of all Societies	377	4,72,840	184	7,79,550	573	9,06,287	13,272	[29,019	22,01,725	13,920

COORG										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	..	..	..	..	..	..	..	..	..	..
Unions	..									
Agricultural Societies—										
Limited	15	53,721	15,527	16,768	5,980	..	1,683	29,791	1,23,470	2,781
Unlimited	9									
Insurance Societies	10									
Non-Agricultural Societies—										
Limited	..	..	..	..	..	..	..	..	..	..
Unlimited	..									
Total of all Societies	34	53,721	15,527	16,768	5,980	..	1,683	29,791	1,23,470	2,781

TOTAL, BRITISH INDIA										
Type of Societies	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	240	68,83,445	..	3,08,35,996	20,08,152	50,20,352	4,07,411	14,14,176	4,62,69,532	73,875
Unions	495									
Agricultural Societies—										
Limited	183	78,39,416	35,04,305	33,50,888	9,00,904	3,25,64,860	13,31,049	66,33,813	5,66,34,235	730,839
Unlimited	19,440									
Insurance Societies	344									
Re-insurance Societies	1									
Non-Agricultural Societies—										
Limited	515	38,83,888	37,19,710	27,99,051	1,41,339	11,10,428	47,621	7,85,908	1,24,96,995	146,865
Unlimited	519									
Total of all Societies	21,737	1,86,08,749	72,24,015	3,74,94,935	30,50,445	3,87,04,640	14,86,091	88,33,897	11,54,00,762	959,525

CO-OPERATIVE SOCIETIES

No. 75.—NUMBER, DESCRIPTION, WORKING CAPITAL, and MEMBERSHIP of SOCIETIES at work in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of 1916-17—continued

Type of Societies	MYSORE STATE									
	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	18	2,53,715	..	7,77,971	1,48,692	2,03,354	1,000	20,867	14,05,599	1,992
Unions	..									
Agricultural Societies—										
Limited	69	19,08,139	1,06,957	80,991	..	9,55,255	35,548	83,738	22,70,628	45,021
Unlimited	743									
Non-Agricultural Societies—										
Limited	103	12,55,232	4,01,277	2,24,395	..	74,621	2,125	1,30,132	20,87,782	27,893
Unlimited	41									
Total of all Societies	974	25,17,086	5,08,234	10,83,357	1,48,692	12,33,230	38,673	2,34,737	57,64,009	74,906
Type of Societies	BARODA STATE									
	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	4	40,990	..	1,73,358	30,460	..	36,518	3,724	2,85,050	228
Unions	..									
Agricultural Societies—										
Limited	2	41,468	90,156	69,057	..	2,27,406	1,55,887	1,26,807	7,10,781	8,716
Unlimited	288									
Non-Agricultural Societies—										
Limited	11	17,032	73,180	16,419	..	7,274	7,700	4,973	1,31,578	1,950
Unlimited	20									
Total of all Societies	325	99,490	1,68,336	2,53,834	30,460	2,34,680	2,00,105	1,35,504	11,27,409	10,994
Type of Societies	TOTAL, NATIVE STATES									
	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
Central Societies—		R	R	R	R	R	R	R	R	
Banks and Banking Unions	22	2,94,705	..	9,51,329	1,79,152	2,03,354	37,518	24,591	16,90,649	2,320
Unions	..									
Agricultural Societies—										
Limited	71	10,49,607	1,97,113	1,50,048	..	11,82,661	1,91,435	2,10,545	29,81,409	53,737
Unlimited	1,031									
Non-Agricultural Societies—										
Limited	114	12,72,264	4,79,457	2,40,814	..	81,895	9,825	1,35,105	22,19,360	29,843
Unlimited	61									
Total of all Societies	1,299	26,16,576	6,76,570	13,42,191	1,79,152	14,67,610	2,38,773	3,70,241	68,91,418	85,900

CO-OPERATIVE SOCIETIES

No 75.—NUMBER, DESCRIPTION, WORKING CAPITAL, and MEMBERSHIP of SOCIETIES at work in each PROVINCE and in the STATES of MYSORE and BARODA, at the end of 1916-17—concluded

Type of Societies	TOTAL, INDIA									
	Number of Societies	Share capital paid up	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve fund	Total (working capital)	Number of Members
			Members	Non-members	Societies	Provincial or Central Banks	Government			
		R	R	R	R	R	R	R	R	
Central Societies—										
Banks and Banking Unions.	262	71,78,150	..	3,17,87,325	21,87,304	52,23,766	1,44,929	14,38,767	4,79,60,181	76,195
Unions	495									
Agricultural Societies—										
Limited	254	88,89,023	27,01,418	40,09,936	9,00,904	3,37,47,521	15,22,484	29,44,358	5,96,15,644	784,576
Unlimited	20,471									
Insurance Societies	344									
Re-insurance Societies	1									
Non-Agricultural Societies—										
Limited	629	51,56,152	41,99,167	30,39,865	1,41,389	12,01,323	57,446	9,21,013	1,47,16,375	176,708
Unlimited	580									
Total of all Societies	23,036	2,12,23,325	79,00,585	3,88,37,126	32,29,597	4,01,72,550	17,24,859	92,04,138	12,22,92,180	1,015,425

NOTE.—In the case of Unions and Re-insurance Societies the number of members represents the number of affiliated societies and not the number of individual members included in such societies. The number of members of Insurance Societies is excluded from this table as these are not available.

LIFE ASSURANCE

[FOR TABLES, SEE PAGES 131 AND 132]

The history of Indian Life Assurance Companies can be traced as far back as 1829, when the Madras History Equitable Assurance Company was started in Madras. Forty-two years later, the Bombay Mutual Assurance commenced business in the year 1871. In Bengal, Life Assurance business does not appear to have begun until 1891, when the Hindu Provident Fund came into existence. It took, however, several years before the business began to become popular in this country and in 1906 a number of companies were established in different provinces. No reliable statistics regarding Indian Life Assurance Companies were available until the Indian Life Assurance Companies Act (VI of 1912) was passed for the regulation of Life Assurance Companies doing business in British India.

The tables (Nos. 76—78) show the statistics relating to Indian Life Assurance Companies, furnished by the Actuary to the Government of India. They deal with companies registered and working in India, and relate to the year ending on different dates for different companies between the 31st December and the 30th June. The number of companies dealt with is 44 in 1913-14, 42 in 1914-15, and 44 in 1915-16. These statistics exclude foreign companies, working in India, which comply with the provisions of the British Assurance Companies Act of 1909 and are partially exempt from the Indian Act of 1912. The tables also exclude companies and funds which have been granted complete exemption from compliance with the Act, namely, (a) Pension Funds connected with the Indian Government Services, (b) the many small societies which, on account of either the sum or the premium stated in their policies being under certain specified limits, are subject to the Indian Provident Insurance Societies Act, (c) certain pension and annuity funds, and (d) companies which are no longer issuing policies in India.

The total income shown in the Life Assurance Revenue Accounts of the companies dealt with in these statistics was over R1,37 lakhs in 1915-16, against R1,43 lakhs in 1914-15, and R1,42 lakhs in 1913-14. The sources from which the income was derived, and the proportion of the amount derived from each source in 1915-16, are noted below :—

	Income R	Proportion to total income
Premiums	1,05,00,000	77.2
Interests and rents, etc. (less tax)	28,66,000	20.9
Annuities and other items of receipts	2,69,000	1.9
Total	1,37,35,000	100

This income was disposed of as follows :—

	Payment R	Proportion to total payment
Claims by death	34,78,000	25.3
„ maturity	14,91,000	10.9
Surrenders	3,27,000	2.4
Annuities and pensions	1,07,000	.8
Bonus in cash and reduction of premium	1,49,000	1.1
Dividends to share-holders	54,000	.4
Expenses	21,19,000	15.4
Depreciation, transfer to investment, reserve funds, etc.	23,19,000	16.8
Increase to funds	36,91,000	26.9
Total	1,37,35,000	100

The total expenses in connection with life assurance business amounted to 20 per cent of the premium income in 1915-16, as against 22½ per cent in 1914-15 and 24 per cent in 1913-14.

The life assurance funds of Indian companies amounted to over R7 crores in 1915-16, against R6½ crores in 1914-15 and R5½ crores in 1913-14. These funds earned interest at the rate of 4½ per cent on the average, after deduction of income-tax. The total amount of paid-up capital of the companies at the end of the year amounted to R38 lakhs, and the total realisable assets, consisting of mortgages, loans, Government promissory notes, debentures and railway shares, house property and other investments, stocks, interests, deposits, etc., amounted to R8,33 lakhs.

The following table illustrates the distribution of assets among the different classes of investments held by Indian companies, as compared with that of British companies :—

Nature of Assets	Percentage to total assets of	
	Indian Companies	British Companies
Mortgages and Loans on rates	3.3	25.5
Debentures including all British, Indian and Colonial Municipal Securities*	18.0	30.0
Foreign Government and Municipal Securities	...	8.1
Preference, Guaranteed and Ordinary shares	2.1	9.0
House and Landed Property	5.9	8.5
Life Interests and Reversions	...	2.1
Outstandings	2.6	3.0
Loans on Personal Securities	.3	.5
„ on Policies	7.5	5.4
British, Indian and Colonial Government Securities	54.6	4.8
Accrued Interest	1.1	.8
Cash	2.9	2.0
Preliminary expenses, etc.	†1.7	.3
	100	100

* As most of the Indian Municipal Securities are in the form of debentures, it has been assumed for convenience of comparison that all British and Colonial Municipal Securities as well as all Indian Municipal Securities are debentures.

† Excluding the combined Investment contracts of the Hindustan Co-operative Insurance Society of Calcutta.

It will be seen that Indian companies as compared with British have a much smaller proportion of their assets invested in mortgages, debentures, foreign securities and in shares of all kinds, but a very much larger proportion in Government securities.

New policies	The total amount of new sums assured by Indian companies during the year 1915-16 was about			R1,75 lakhs. Details for the different kinds of policies are given in the marginal table. Over three-fourths of the total amount is under endowment assurance policies, providing for payment of the sum assured at the end of the stipulated period or at the death of the life assured, if it occurs previously. Whole life assurances come second in point of magnitude with a total of R21 lakhs.
	Policies	Sums assured	Proportion to total	
		R		
	Whole Life	21,29,000	12.1	
	Limited Payment	13,56,000	7.7	
	Endowment Assurance	1,35,41,000	77.2	
	Children's Endowments and other classes	5,16,000	3.0	

The average rate of annual premium payable under the policies issued by Indian companies exceeds 5 per cent of the sum assured.

Sums assured	The total sums assured, including bonus additions under the policies (both old and new) in force at the end of the year 1915-16, was over R22 ¹ / ₁₀ crores. This is about R69 lakhs or 3 per cent less than the corresponding amount at the end of the year 1914-15.		

Policy Stamp duty	Prior to 1916 the minimum rate of stamp duty on policies was six annas for a policy insuring a sum not exceeding R1,000. In order to encourage industrial life insurance in India the duty was reduced in 1916 to two annas for policies of R250 and under, and four annas for policies of over R250 but not exceeding R500.		

LIFE ASSURANCE*

No. 76.—AMOUNT of INCOME and OUTGO of INDIAN LIFE ASSURANCE COMPANIES for the years 1913-14 to 1915-16 ending not later than 30th June

	1913-14	1914-15	1915-16
INCOME			
Life Assurance premiums	R 1,17,37,249	R 1,09,91,885	R 1,06,00,412
Consideration for annuities granted	9,981	1,06,467	5,201
Net Interest, dividends and rents	23,21,600	26,09,228	28,66,435
Other receipts	1,81,308	6,40,452	2,63,250
TOTAL	1,42,50,138	1,43,48,032	1,37,35,298
OUTGO			
Claims by death	49,09,480	37,72,015	34,78,145
Claims by maturity	13,21,629	13,07,571	14,91,127
Surrenders	2,04,286	2,55,856	3,26,820
Annuities and pensions	1,20,508	1,08,251	1,07,601
Bonus in cash and in reduction of premiums	41,002	1,04,184	1,48,791
Dividends (a)	70,260	54,600	54,600
Expenses	28,04,368	24,48,182	21,18,675
Depreciation, transfer to investment reserve fund, etc.	1,85,134	2,59,356	23,18,804
Increase to Life Assurance Funds	45,93,471	60,38,017	36,90,735
TOTAL	1,42,50,138	1,43,48,032	1,37,35,298

No. 77.—AMOUNT of LIFE ASSURANCE FUNDS, PAID-UP CAPITAL and TOTAL REALISABLE ASSETS of INDIAN LIFE ASSURANCE COMPANIES for the years 1913-14 to 1915-16 ending not later than 30th June

	1913-14	1914-15	1915-16
LIFE ASSURANCE FUNDS			
Life Assurance Funds	R 5,84,13,849	R 6,62,90,472	R 7,00,92,191
Paid-up capital (about)	37,50,000	35,69,772	38,05,486
TOTAL	6,21,63,849	6,98,60,244	7,38,97,677
TOTAL REALISABLE ASSETS			
Mortgages on property in India	13,33,241	19,86,975	24,77,780
Loans on Companies' policies within their surrender values	36,98,556	47,15,027	55,32,907
" personal security, etc.	5,14,149	2,87,843	2,52,712
4 per cent Government Promissory Notes (at approximate cost price)	...	...	4,00,700
3½ per cent " " " " "	3,69,00,000	4,19,88,845	4,47,30,553
3 per cent " " " " "	32,00,000	52,54,561	48,98,456
Indian Municipal, Port Trust, and Improvement Trust debentures	1,08,82,098	1,25,20,018	1,33,46,728
Indian Railway shares	82,488	2,35,133	3,73,925
House property	36,50,788	41,66,965	43,40,719
Other Indian investments	10,84,967	10,59,940	11,97,246
Colonial Stock	1,00,000	1,00,000	...
Agents, balances, outstanding premiums, and outstanding interests	21,14,847	20,04,245	19,08,115
Accrued interest	6,26,364	7,07,367	7,99,595
Deposits, cash, stamps, etc.	16,55,929	15,38,418	21,38,091
Stationery, furniture, etc.	2,39,274	2,13,563	1,93,101
Sundry debtors and other miscellaneous assets	1,96,213	6,12,708	7,00,797
TOTAL	6,62,78,944	7,73,51,611	8,32,90,825

NOTE.—The statistics relate to the year ending on different dates for different companies between the 31st December and the 30th June
 * Compiled from statistics furnished by the Actuary to the Government of India

(a) Excludes the dividends of Life Assurance Companies transacting also other classes of business.

LIFE ASSURANCE

(132)

No. 78.—AMOUNT of NEW SUMS ASSURED under each class of POLICY and of TOTAL SUM ASSURED remaining in force at the close of the years 1913-14, 1914-15, and 1915-16 ending not later than 30th June

	1913-14	1914-15	1915-16
	R	R	R
NEW SUMS ASSURED UNDER—			
Whole Life Policies	40,06,403	24,62,360	21,29,068
Limited Payment Policies	22,53,950	18,23,100	13,55,821
Endowment Assurance Policies	2,45,73,080	1,73,40,204	1,35,40,669
Children's Endowments and other classes	11,66,519	8,08,901	5,15,631
TOTAL	3,19,99,952	2,24,34,565	1,75,41,189
Total sum assured in force at the end of the period (plus bonus additions)	22,44,10,860	22,82,57,473	22,13,40,665

NOTE.—The Statistics relate to the year ending on different dates for different companies between the 31st December and the 30th June

Part II

Principal Heads of Revenue, Land Revenue, Opium,
Salt, Stamps, Excise, etc.

LAND REVENUE

[FOR TABLES, SEE PAGES 136 AND 137]

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents over a quarter of the total revenue of India, is made up on the average of the last five years, chiefly of receipts under the heads stated in the margin. Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to about 2 per cent. Land revenue due to irrigation amounts to about R3 crores and represents 7 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to R31½ crores, of which about R6¾ crores are contributed by Madras, R6½ crores by the United Provinces, R4½ crores by Bombay, R3½ crores by the Punjab, about R3 crores by Burma, R2¾ crores by Bengal, about R2 crores by the Central Provinces and Berar, R1½ crores by Bihar and Orissa, R¾ crore by Assam, and about R¼ crore by the North-West Frontier Province. The permanent settlement system obtains over the greater part of Bengal and Bihar, nearly a third of Madras, some districts of the United Provinces, and other scattered tracts. In 1912-13 land revenue rose by a crore of rupees over the preceding year. The largest increase took place in the Punjab (R37.5 lakhs), owing to higher receipts from the sale of proprietary rights in the canal colonies and the revision of assessments in the Chenab colony. Important increases also took place in Burma (R24.5 lakhs), owing to good agricultural conditions of the year, and in Madras (R18.3 lakhs) owing to certain arrear collections. In 1913-14 there was an increase of R41.7 lakhs over the preceding year, but in 1914-15 there was a decrease of 28 lakhs. In 1915-16 the land revenue again rose by over a crore of rupees, mainly due to an increased demand on revenue, the absence of remissions and suspensions, and larger recoveries of outstanding arrears. The falling off of R7.6 lakhs in 1916-17 is attributable mainly to remissions and suspensions necessitated by a deficiency in the winter rains and in consequence of the damage caused to crops by cyclone and floods. The Punjab, however, showed an increase owing to an excellent *Kharif* harvest and the extension of colonisation operations and new settlements.

About 97 per cent of the receipts from assessment of alienated lands less quit-rents, is contributed by the Bombay Presidency, where a large revenue is derived from assessment on *inam* lands. The Punjab contributes about 2 per cent, while the share of Bengal is below 1 per cent.

Nearly the whole of the capitation tax is derived from Burma (97 per cent), the remaining 3 per cent being contributed mainly by Assam.

Burma is responsible for nearly two-thirds of the fisheries and miscellaneous revenue. The Punjab and the United Provinces contribute from R9 lakhs to R6 lakhs each; Bihar and Orissa, the North-West Frontier Province, Bengal, Bombay, Madras, the Central Provinces and Berar, and Assam, follow with shares varying from R1½ lakhs to R4 lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, Bombay, the United Provinces, and the Punjab. In the last five years this item of revenue has increased from R230 lakhs to R274 lakhs or by 19 per cent, and the year under review (1916-17) shows an increase of 3 per cent over 1915-16.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents nearly 5 per cent of the total expenditure. The detailed items on the five years' average

Charges of district administration	45 per cent	are stated in the margin. The expenditure on
District charges	24 per cent	district administration is highest in Madras,
Survey and settlements	12 per cent	which is answerable for about 19 per cent. The
Allowances to district and village officers	11 per cent	United Provinces comes next with a share of 18 per
Commissions on collections	4 per cent	cent, Bombay accounts for 16 per cent, Bengal for
Management of Government estates and grazing		10 per cent, Burma and the Punjab for 9 per
lands	2 per cent	cent each, Bihar and Orissa for 7 per cent, the
		Central Provinces and Berar for 5 per cent, Assam

for 3 per cent, and the North-West Frontier Province for about 2 per cent.

Bengal leads with a share of 29 per cent of the expenditure on survey and settlements, Madras accounts for 17 per cent, Bihar and Orissa for 16 per cent, the Punjab for 13 per cent, Burma for 9 per cent, the Central Provinces and Berar for 6 per cent, and Assam for 2 per cent.

The United Provinces accounts for 26 per cent of the expenditure under district charges. Madras comes next with 20 per cent, Bombay with 19 per cent, the Punjab and Burma with 11 per cent each, and the Central Provinces 8 per cent.

Nearly the whole (96 per cent) of the charges on account of commissions on collection is incurred in Burma and Assam.

Madras is answerable for 62 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 21 per cent, and the Central Provinces 16 per cent.

LAND REVENUE*

No. 1.—LAND REVENUE RECEIPTS in each PROVINCE in each official year, 1912-13 to 1916-17

		Ordinary Land Revenue	Assess- ment of alienated lands, less quit- rents	Capita- tion tax	Sale of propriet- ary right, waste lands, etc.	Fisheries and miscel- laneous revenue (b)	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
		R	R	R	R	R	R	R	R	R
India, General (a)	1912-13	16,90,769	..	2,149	9,197	2,45,618	..	19,47,733	..	19,47,733
	1913-14	18,34,232	..	1,492	27,491	2,56,620	..	21,19,835	..	21,19,835
	1914-15	18,05,035	..	1,233	13,085	2,43,136	..	20,62,489	..	20,62,489
	1915-16	18,01,448	..	804	46,387	2,24,361	..	20,73,000	..	20,73,000
	1916-17	19,57,553	..	2,319	7,508	2,27,098	..	21,94,478	..	21,94,478
Bengal	1912-13	2,70,42,332	69,616	15,684	43,352	1,69,797	6,46,375	2,79,87,156	..	2,79,87,156
	1913-14	2,68,06,011	67,530	20,034	33,313	1,84,737	9,16,912	2,80,28,537	..	2,80,28,537
	1914-15	2,66,34,466	68,007	22,917	36,438	1,94,423	13,10,822	2,82,67,073	..	2,82,67,073
	1915-16	2,76,89,668	69,172	21,655	2,59,424	1,52,183	17,04,498	2,98,96,600	..	2,98,96,600
	1916-17	2,75,62,397	68,618	20,002	85,290	1,80,309	29,67,568	3,08,84,184	..	3,08,84,184
Madras	1912-13	6,83,62,203	..	..	1,53,957	2,97,615	..	6,88,13,775	1,07,19,915	5,80,93,860
	1913-14	6,75,29,705	..	..	1,62,233	2,60,548	..	6,79,52,486	1,06,43,538	5,73,08,948
	1914-15	6,71,93,864	..	..	2,40,308	3,01,735	..	6,77,35,907	1,02,47,570	5,74,88,337
	1915-16	6,92,46,470	..	..	2,00,511	3,46,881	..	6,97,93,862	1,06,97,361	5,90,96,501
	1916-17	6,93,17,510	..	..	2,55,589	4,43,585	..	7,00,16,684	1,02,08,047	5,98,08,637
Bombay	1912-13	3,99,25,809	95,87,018	..	..	1,90,315	..	4,97,03,142	23,11,216	4,73,91,926
	1913-14	4,87,68,987	95,13,356	..	..	1,89,951	..	5,84,72,294	24,72,179	5,60,00,115
	1914-15	4,39,59,920	93,96,282	..	..	2,96,216	..	5,36,52,418	25,01,804	5,11,50,614
	1915-16	4,54,33,966	93,05,578	..	..	2,45,269	..	5,49,84,813	28,39,702	5,21,45,711
	1916-17	4,46,77,986	92,17,333	..	..	2,11,768	..	5,41,07,087	29,08,903	5,11,98,184
United Provinces	1912-13	6,64,13,295	..	..	13,425	6,74,217	..	6,71,00,937	17,19,668	6,53,81,269
	1913-14	6,01,77,291	..	..	10,521	6,43,114	..	6,08,30,926	17,52,532	5,90,78,394
	1914-15	6,33,54,063	..	..	14,989	6,41,937	..	6,40,10,989	18,22,754	6,21,88,235
	1915-16	6,86,80,660	..	..	7,398	6,52,154	..	6,93,40,212	19,52,288	6,73,87,924
	1916-17	6,59,82,538	..	..	5,828	6,19,885	..	6,66,08,251	20,64,095	6,45,44,156
Bihar and Orissa	1912-13	1,49,21,546	6,398	..	6,641	1,45,986	6,58,516	1,57,39,087	..	1,57,39,087
	1913-14	1,51,66,834	7,247	341	9,087	1,45,214	10,70,476	1,63,99,199	..	1,63,99,199
	1914-15	1,49,94,020	7,279	92	3,254	1,38,350	4,79,357	1,56,22,352	..	1,56,22,352
	1915-16	1,49,43,573	7,268	652	5,783	1,35,658	6,90,159	1,57,82,993	..	1,57,82,993
	1916-17	1,52,85,721	7,422	1,105	16,241	1,55,936	10,62,930	1,65,29,355	..	1,65,29,355
Punjab	1912-13	3,15,78,654	1,52,637	..	49,13,315	7,75,894	..	3,74,20,500	80,74,043	2,93,46,457
	1913-14	3,31,23,739	1,58,231	..	29,19,412	8,42,176	..	3,70,43,558	1,00,99,927	2,69,43,631
	1914-15	3,36,94,763	1,72,890	..	38,39,502	9,23,497	..	3,86,30,652	1,01,74,563	2,84,56,089
	1915-16	3,46,40,273	1,68,786	..	31,10,307	8,50,559	..	3,87,69,925	1,07,92,333	2,79,77,592
	1916-17	3,63,94,605	1,69,553	..	29,35,471	9,51,673	..	4,04,51,302	1,19,31,294	2,85,20,008
Burma	1912-13	2,86,15,687	..	94,62,275	404	72,63,783	..	4,53,42,149	1,82,602	4,51,59,547
	1913-14	2,90,55,958	..	97,03,722	2,052	77,64,269	..	4,65,26,001	2,18,624	4,63,07,377
	1914-15	2,80,85,823	..	94,94,297	10	72,16,580	10,445	4,48,07,155	1,99,748	4,46,07,407
	1915-16	2,95,71,870	..	96,53,672	2,255	74,26,403	9,627	4,66,63,827	2,45,775	4,64,18,052
	1916-17	3,02,98,425	..	97,08,605	4,704	75,74,709	8,630	4,75,95,073	2,23,853	4,73,71,220
Central Provinces and Berar	1912-13	1,80,03,686	..	..	6,726	2,84,341	..	1,82,94,753	4,824	1,82,89,929
	1913-14	1,82,25,585	..	..	16,465	4,80,147	..	1,87,22,197	4,968	1,87,17,229
	1914-15	1,84,02,350	..	..	7,094	4,16,454	..	1,88,25,898	5,068	1,88,20,830
	1915-16	1,94,52,387	..	..	2,909	2,93,202	..	1,97,48,498	5,168	1,97,43,330
	1916-17	1,94,54,170	..	..	36,641	3,63,476	..	1,98,54,287	5,873	1,98,48,414
Assam	1912-13	71,50,087	..	2,69,690	13,920	3,56,591	..	77,90,288	..	77,90,288
	1913-14	71,79,516	..	2,77,607	52,055	3,77,380	..	78,86,558	..	78,86,558
	1914-15	68,03,414	..	2,79,480	31,617	3,51,365	..	74,65,876	..	74,65,876
	1915-16	71,43,182	..	2,70,377	36,477	3,66,417	..	78,16,453	..	78,16,453
	1916-17	69,14,257	..	2,59,320	25,777	3,80,359	..	75,79,713	..	75,79,713
North- West Frontier Province	1912-13	20,03,505	4,826	..	617	1,62,214	..	21,71,162	61,399	21,09,763
	1913-14	20,07,034	4,795	..	367	1,45,456	..	21,57,652	73,846	20,83,806
	1914-15	20,99,117	4,822	..	..	1,56,302	..	22,60,241	66,455	21,93,786
	1915-16	20,44,592	4,750	..	722	1,52,989	..	22,03,033	73,778	21,29,255
	1916-17	20,37,882	4,753	..	..	1,62,555	..	22,05,190	64,563	21,40,627
TOTAL	1912-13	30,57,07,573	98,20,495	97,49,798	51,61,554	1,05,66,371	13,04,891	34,23,10,682	2,30,73,667	31,92,37,015
	1913-14	30,98,74,892	97,51,159	1,00,03,196	32,32,996	1,12,89,612	19,87,388	34,61,39,243	2,52,65,614	32,08,73,629
	1914-15	30,70,26,835	96,49,280	97,98,019	41,86,297	1,08,79,995	18,00,624	34,33,41,050	2,50,17,962	31,83,23,088
	1915-16	32,06,48,089	95,55,534	99,47,160	36,72,173	1,08,45,976	24,04,284	35,70,73,216	2,66,05,805	33,04,67,411
	1916-17	31,98,83,044	94,67,679	99,91,351	33,73,049	1,12,71,353	40,39,128	35,80,25,604	2,74,06,628	33,06,18,976

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

(b) The chief reasons why the receipts under this head are so large in Burma and so small in Bengal are (1) the Burma figures of miscellaneous revenue include a large amount derived from petroleum, which does not occur in Bengal; (2) owing to the permanent settlement the Government receipts from the fisheries in Bengal are very small as compared with those in Burma where there is no permanent settlement

No. 2.—LAND REVENUE EXPENDITURE in each PROVINCE in each official year, 1912-13 to 1916-17

		Charges of District Administra- tion	Survey and settle- ments (a)	Director- ate (b)	District charges	Manage- ment of Govern- ment estates and grazing lands	Commis- sions on collec- tions (c)	Allow- ances to District and Village officers	Other charges	Total expenditure
		R	R	R	R	R	R	R	R	R
India, General	1912-13	3,41,096	1,51,011	13,390	1,51,009	..	17,767	..	..	6,74,273
	1913-14	3,90,747	1,49,019	14,043	1,64,639	..	14,351	..	..	7,32,799
	1914-15	3,94,320	1,44,166	13,166	1,73,993	1,620	16,122	..	..	7,43,387
	1915-16	4,01,547	1,37,738	12,261	1,81,547	1,620	15,063	..	..	7,49,776
	1916-17	4,00,581	1,30,480	12,255	1,76,644	1,620	12,965	..	..	7,34,545
Bengal	1912-13	25,81,448	19,74,161	41,985	23,509	4,39,780	13,530	..	..	50,74,413
	1913-14	26,77,656	23,38,947	36,303	26,688	4,38,915	17,349	..	..	55,35,858
	1914-15	27,05,765	23,76,908	40,818	23,323	5,39,536	10,685	..	..	56,97,035
	1915-16	28,62,569	21,22,293	48,051	22,750	4,39,200	17,369	..	..	55,12,232
	1916-17	28,71,100	18,48,675	40,435	21,966	4,39,845	14,880	..	..	52,36,901
Madras	1912-13	52,42,502	13,20,276	56,040	27,81,675	..	..	47,79,689	28,978	1,42,09,160
	1913-14	55,99,626	13,34,467	61,696	28,18,160	..	..	48,60,770	19,755	1,46,94,474
	1914-15	48,19,158	13,27,473	69,573	28,55,199	..	..	34,56,611	19,244	1,25,47,258
	1915-16	47,12,138	12,20,056	63,061	28,85,068	..	..	34,55,249	19,442	1,23,55,014
	1916-17	47,86,543	10,82,909	60,991	28,71,620	..	..	34,62,242	11,928	1,22,76,233
Bombay	1912-13	38,45,999	1,10,678	2,09,861	28,00,455	..	..	14,57,146	..	84,24,139
	1913-14	41,11,859	90,305	2,13,154	26,72,263	..	..	13,83,738	..	84,71,319
	1914-15	45,02,468	1,27,225	2,24,746	27,09,384	..	..	13,40,264	..	89,04,087
	1915-16	42,30,131	1,30,480	2,24,381	27,45,234	..	..	13,28,505	..	86,58,731
	1916-17	39,58,730	1,19,549	1,87,338	27,24,546	..	..	12,67,768	..	82,57,931
United Provinces	1912-13	44,41,227	2,48,033	1,31,122	36,91,510	2,31,557	2,223	..	..	87,45,672
	1913-14	45,71,602	2,77,727	1,18,461	36,70,813	2,21,535	5,266	..	..	88,65,404
	1914-15	47,99,477	3,47,428	1,26,465	36,84,559	2,21,763	5,126	..	..	91,84,818
	1915-16	51,19,578	3,38,676	1,13,989	37,10,441	2,19,607	5,053	..	..	95,07,344
	1916-17	50,70,363	4,69,732	1,16,367	36,87,399	2,20,240	5,005	..	338	95,69,444
Bihar and Orissa	1912-13	17,05,488	10,45,007	21,304	2,41,770	2,50,941	3,673	..	..	32,67,283
	1913-14	17,52,326	12,18,574	23,043	1,27,368	2,63,575	2,926	..	..	33,87,812
	1914-15	17,94,996	13,24,110	21,801	1,32,585	2,88,130	3,561	..	..	35,65,183
	1915-16	17,95,292	11,28,078	21,463	97,959	2,73,695	3,647	..	..	33,20,134
	1916-17	17,82,574	9,97,645	15,576	76,953	3,38,036	3,492	..	..	32,14,276
Punjab	1912-13	22,39,350	9,73,362	40,208	14,94,005	15,630	..	10,946	..	47,73,501
	1913-14	22,72,657	10,76,374	41,031	14,94,397	15,331	..	10,059	..	49,09,849
	1914-15	23,17,538	10,64,795	47,437	15,31,417	16,383	..	9,501	..	49,87,071
	1915-16	23,85,013	8,20,306	46,186	16,55,266	30,757	..	9,159	..	49,46,687
	1916-17	23,07,320	6,83,614	46,278	15,74,300	1,09,363	..	8,558	..	47,29,433
Burma	1912-13	24,67,764	6,41,586	..	15,68,702	..	23,05,685	..	..	69,83,737
	1913-14	24,27,467	6,55,931	..	15,23,900	..	23,99,333	..	..	70,06,631
	1914-15	25,50,905	6,63,274	32,717	15,18,914	..	20,49,135	..	..	68,14,945
	1915-16	25,22,138	6,16,283	18,123	15,24,879	..	16,06,783	..	8,06,112	70,94,318
	1916-17	24,32,211	5,50,675	4,316	15,38,435	..	15,38,511	..	7,90,430	68,54,578
Central Provinces and Berar	1912-13	11,89,306	3,89,609	68,562	10,81,689	50,810	43,471	10,15,355	..	38,38,802
	1913-14	12,50,798	4,25,096	66,835	11,31,089	53,273	52,037	10,39,621	..	40,18,749
	1914-15	12,78,460	4,89,423	68,822	11,26,899	41,952	66,208	10,43,859	..	41,15,623
	1915-16	13,01,539	4,78,195	58,885	11,55,405	38,157	71,738	10,22,398	..	41,26,317
	1916-17	12,36,174	4,54,861	68,016	11,14,952	30,908	67,659	10,25,465	..	39,98,035
Assam	1912-13	7,65,403	41,358	8,800	2,05,467	1,159	3,68,114	1,611	..	13,91,912
	1913-14	7,80,331	1,25,229	9,541	2,17,435	4,408	3,88,229	1,577	..	15,26,750
	1914-15	8,07,837	1,11,319	9,542	2,40,316	6,571	3,00,531	1,565	..	14,77,681
	1915-16	8,22,396	1,92,867	9,006	2,28,964	1,672	3,79,409	2,599	637	16,37,550
	1916-17	8,40,069	1,93,640	8,495	2,29,714	2,010	3,65,566	3,556	795	16,43,845
North-West Frontier Province	1912-13	4,12,686	2,814	..	1,69,322	14,651	..	12,189	..	6,11,662
	1913-14	4,17,319	2,999	..	1,73,303	15,405	..	11,737	..	6,20,763
	1914-15	4,35,303	8,281	..	1,82,925	14,815	..	7,239	..	6,48,563
	1915-16	4,32,461	5,207	..	1,71,893	16,229	..	7,034	..	6,32,824
	1916-17	4,51,244	1,149	..	1,71,206	15,187	..	11,8761	..	6,57,547
TOTAL	1912-13	2,52,32,269	68,97,895	5,91,272	1,42,09,113	10,03,628	27,54,463	72,76,936	28,978	5,79,94,554
	1913-14	2,62,52,388	76,94,668	5,84,107	1,40,20,055	10,12,442	28,79,491	73,07,602	19,755	5,97,70,408
	1914-15	2,64,06,227	79,84,402	6,55,087	1,41,79,514	11,30,770	24,51,368	58,59,039	19,244	5,86,85,651
	1915-16	2,65,84,802	71,90,179	6,15,406	1,43,79,406	10,20,937	20,99,062	58,24,944	8,26,191	5,85,40,927
	1916-17	2,61,36,909	65,32,929	5,60,067	1,41,87,735	11,57,209	20,08,078	57,86,350	8,03,491	5,71,72,768

(a) In Bombay the settlement work is generally entrusted to ordinary administrative officers and not to officers specially appointed for the purpose as in other provinces

(b) In provinces other than Bombay this head shows charges on account of "supervision of land records" only, whereas in Bombay besides the supervision charges it includes other items, such as the cost of (1) Central Division Survey Party, (2) Alienation Office, Poona, (3) City Land Records Estate, (4) special measurement operations and demarcation of waste lands in Sind

(c) Owing to the peculiar system of revenue collection in Burma and Assam the practice of collecting revenue by paying commission to the collecting agency is followed more largely in these provinces than elsewhere

FORESTS

[FOR TABLES, SEE PAGES 139 TO 158]

The tables in this section show statistics regarding State forests only, i.e., lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by private owners, statistics regarding which are not shown in these tables. Forest areas in Native States also are not taken into account in these tables.

Classes of forests

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands. The "Reserved" forests are intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons. The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities. The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Extent of forests

Table No. 3 shows all State forest lands and proportion thereof to total area in British India in each year from 1896-97 to 1915-16. Out of the 249,000 square miles under State management in 1915-16, which is 23·1 per cent of the total area (1,079,481 square miles) of British India, 99,205 square miles or 9·2 per cent were reserved, 9,712 square miles or 0·9 per cent were protected, and the remaining 140,083 square miles or 13 per cent were unclassified.

Table No. 4 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1915-16. These provincial statistics show that in 1915-16, the percentage of forest land varied from 1·4 per cent in Baluchistan and 3·4 per cent in the Bihar and Orissa to 45·7 per cent in Assam, 63·2 per cent in Burma and 70·2 per cent in the Andamans. The largest area of unclassified forests occurs in those provinces where the population is scantiest; in fact Burma claims 113,755 square miles or 81·2 per cent of the total area under this head, while Assam appropriates the bulk of the balance, i.e., 17,461 square miles or 12·5 per cent.

Working plans

Table No. 5 shows the progress of working-plans in each province in each official year from 1911-12 to 1915-16. Under the Forest Acts the Provincial Government deposes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations, such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1915-16 show that 57,444 square miles or 57·9 per cent of the area of reserved forests are worked under regular plans.

Financial results

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 6 to 10. In 1915-16 the gross revenue collected through the agency of the Department amounted to R3·11 crores and the total expenditure to R1·86 crores, the net revenue being R1·25 crores or R50 per square mile of land under the control of the Forest Department. Some 31 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay and Madras and of the United Provinces and the Central Provinces and Berar. The sale of timber and fuel produced R2·30 crores, minor produce R27 lakhs, and receipts from grazing R32 lakhs. The steady improvement in forest revenue is worthy of note. Between 1896—1901 it averaged R1·87 crores. By 1905-06 the quinquennial average had risen to R2·20 crores, by 1910-11, to R2·62 crores, and by 1915-16, to R3·11 crores. During the same period the expenditure had increased from R105 lakhs to R123 lakhs, R147 lakhs and R177 lakhs, respectively. The proportion of expenditure to gross revenue was in 1915-16 45 per cent, and of this 52 per cent was spent on administration, and 43 per cent on working, protection, and improvement, while 2·4 per cent was expended on the construction of new reserves by settlement and on the demarcation and survey operations.

The net revenue of the State forests has between 1895—1916 risen from R78 lakhs to R125 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1915-16 the value of these grants amounted on a very low estimate to about 27 per cent of the gross revenue collected from the State forests.

Forest produce

Table No. 10 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and other minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1915-16, to 279,958,000 cubic feet; the average outturn per square mile varies considerably in the different provinces, being dependent on the intensity of working and the density of the population. The yield of minor produce (including bamboos) from State forests was valued in 1915-16 at R1,16,81,000, the chief items, besides bamboos, being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobalans, and other tanning materials.

Protection of forests

Table No. 11 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1915-16 over 45,585 square miles, which is 46 per cent of the total area of reserves. The area closed to grazing amounted to 51,640 square miles, of which 26,691 were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 23,229 square miles situated chiefly in the Bombay Presidency and the Central Provinces and Berar. The number of animals grazed were 9,551,136 on payment and 5,212,057 free.

FORESTS*

No. 3.—AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA in each year from 1896-97 to 1915-16

	Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to whole area of British India
		Reserved	Protected	Unclassed State†	Total	
1896-97	886,240	79,311	9,024	25,582	113,917	12·8
1897-98	946,923	81,414	8,845	29,512	119,771	12·63
1898-99	946,923	84,148	8,483	29,565	122,196	12·88
1899-1900	950,921	86,970	8,089	102,401‡	197,460	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3
1907-08	985,938	94,059	8,853	134,897	237,809	24·2
1908-09	986,144	94,561	8,835	138,374	241,774	24·5
1909-10	987,990	96,474	8,814	140,263	245,551	24·9
1910-11	1,016,282	96,387	8,507	138,584	243,478	23·9
1911-12	1,016,323	96,148	8,496	138,316	242,960	23·9
1912-13	1,024,435	96,867	8,492	133,564	238,923	23·3
1913-14	1,079,638	96,297	8,390	140,925	245,612	22·7
1914-15	1,079,149	97,580	10,405	141,882	249,867	23·15
1915-16	1,079,481	99,205	9,712	140,083	249,000	23·1

* Compiled from the Annual Statistics relating to Forest Administration in British India published by the Government of India and from Provincial Reports on Forest Administration.

† Unclassed State forests or 'public forest lands' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

‡ This large increase is due to the incorporation for the first time of the statistics for Burma.

FORESTS

(140)

No. 4.—AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1911-12 to 1915-16

		Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1911-12	77,572	4,663	1,711	4,030	10,404	13.4
	1912-13	78,875	4,871	1,711	4,030	10,612	13.5
	1913-14	78,875	4,871	1,711	4,030	10,612	13.5
	1914-15	78,875	4,871	1,711	4,030	10,612	13.5
	1915-16	78,875	4,871	1,711	4,030	10,612	13.5
Madras	1911-12	142,303	18,601	..	838	19,439	13.7
	1912-13	1,42,294	18,641	..	825	19,466	13.7
	1913-14	142,402	18,863	..	802	19,665	13.8
	1914-15	142,261	18,877	..	762	19,639	13.8
	1915-16	142,261	18,849	..	734	19,583	13.7
Bombay	1911-12	123,261	11,979	495	..	12,474	10.1
	1912-13	123,301	11,967	495	..	12,462	10.1
	1913-14	123,316	11,857	385	..	12,242	9.9
	1914-15	123,020	11,949	484	..	12,433	10.1
	1915-16	123,033	11,998	483	..	12,481	10.1
United Provinces	1911-12	106,773	4,117	30	29	4,176	3.9
	1912-13	106,773	4,117	30	29	4,176	3.9
	1913-14	106,773	4,121	33	39	4,193	3.9
	1914-15	106,725	4,261	3,186	40	7,487	7
	1915-16	106,725	5,170	2,288	35	7,493	7
Bihar and Orissa	1912-13	82,980	1,723	1,056	..	2,779	3.3
	1913-14	83,073	1,727	1,058	..	2,785	3.4
	1914-15	83,125	1,727	1,063	..	2,790	3.4
	1915-16	83,122	1,727	1,062	..	2,789	3.4
Punjab	1911-12	97,211	2,208	5,203	1,312	8,723	9
	1912-13	96,650	2,205	5,200	1,311	8,716	9
	1913-14	96,650	2,165	5,203	946	8,314	8.6
	1914-15	96,650	2,165	3,961	2,111	8,237	8.5
	1915-16	96,650	2,156	4,168	1,472	7,796	8.1
Burma†	1911-12	169,999	26,135	..	111,218	137,353	80.8
	1912-13	169,867	27,023	..	106,592	133,615	78.7
	1913-14	224,854	27,332	..	114,111	141,443	62.9
	1914-15	224,854	28,239	..	114,127	142,366	63.3
	1915-16	225,048	28,567	..	113,755	142,322	63.2

*Unclassed State forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

† Includes the Shan States from 1913-14.

No. 4.—*AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1911-12 to 1915-16—continued*

		Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to whole area of Province
			Reserved	Protected	Unclassed State*	Total	
Central Provinces and Berar	1911-12	99,874	21,038	..	..	21,038	21.1
	1912-13	99,876	20,572	..	..	20,572	20.6
	1913-14	99,876	19,684	..	..	19,684	19.7
	1914-15	99,947	19,667	..	..	19,667	19.7
	1915-16	99,948	19,666	..	..	19,666	19.7
Assam	1911-12	48,915	4,321	..	18,404	22,725	46.5
	1912-13	48,915	4,381	..	18,290	22,671	46.3
	1913-14	48,915	4,381	..	18,401	22,782	46.6
	1914-15	48,915	4,528	..	18,218	22,746	46.5
	1915-16	48,915	4,907	..	17,461	22,368	45.7
North-West Frontier Province	1911-12	13,184	236	..	..	236	1.8
	1912-13	13,184	236	..	..	236	1.8
	1913-14	13,184	236	..	..	236	1.8
	1914-15	13,057	236	..	..	236	1.8
	1915-16	13,184	236	..	..	236	1.8
Ajmer	1911-12	2,767	142	..	..	142	5.1
	1912-13	2,767	142	..	..	142	5.1
	1913-14	2,767	142	..	..	142	5.1
	1914-15	2,767	142	..	..	142	5.1
	1915-16	2,767	142	..	..	142	5.1
Baluchistan	1911-12	46,656	313	..	472	785	1.7
	1912-13	54,228	313	..	472	785	1.4
	1913-14	54,228	313	..	472	785	1.4
	1914-15	54,228	313	..	472	785	1.4
	1915-16	54,228	313	..	472	785	1.4
Coorg	1911-12	1,582	520	..	..	520	32.9
	1912-13	1,582	520	..	..	520	32.9
	1913-14	1,582	520	..	..	520	32.9
	1914-15	1,582	520	..	..	520	32.9
	1915-16	1,582	520	..	..	520	32.9
Andamans	1911-12	3,143	156	..	2,013	2,169	69
	1912-13	3,143	156	..	2,015	2,171	69.1
	1913-14	3,143	85	..	2,124	2,209	70.3
	1914-15	3,143	85	..	2,122	2,207	70.2
	1915-16	3,143	83	..	2,124	2,207	70.2
TOTAL	1911-12	1,016,323	96,148	8,496	138,316	242,960	23.9
	1912-13	1,024,435	96,867	8,492	133,564	238,923	23.3
	1913-14	1,079,638	96,297	8,390	140,925	245,612	22.7
	1914-15	1,079,149	97,580	10,405	141,882	249,867	23.15
	1915-16	1,079,481	99,205	9,712	140,083	249,000	23.1

* Unclassed State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

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No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1911-12 to 1915-16

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being perpared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1911-12	4,714	43	5,647	10,404
	1912-13	4,965	..	5,647	10,612
	1913-14	4,965	..	5,647	10,612
	1914-15	4,965	..	5,647	10,612
	1915-16	4,982	2	5,700	10,684(c)
Madras	1911-12	7,884	2,709	8,846	19,439
	1912-13	8,007	2,363	9,091	19,466
	1913-14	8,091	3,477	8,097	19,665
	1914-15	8,314	2,921	8,404	19,639
	1915-16	8,807	2,527	8,249	19,583
Bombay (including Sind)	1911-12	6,565	801	5,108	12,474
	1912-13	6,748	918	4,796	12,462
	1913-14	6,765	1,361	4,116	12,242
	1914-15	6,839	913	4,389	12,141(l)
	1915-16	7,232	1,013	4,499	12,744(c)
United Provinces	1911-12	4,077	..	99	4,176
	1912-13	4,077	..	99	4,176
	1913-14	4,077	..	116	4,193
	1914-15	4,076	13	3,398	7,487
	1915-16	4,076	3,330	87	7,493
Bihar and Orissa	1911-12	1,463	..	1,313	2,776
	1912-13	1,460	..	1,284	2,779
	1913-14	1,460	..	1,325	2,785
	1914-15	1,460	..	1,330	2,790
	1915-16	1,460	..	2,322	3,782(d)
Punjab	1911-12	3,969	762	3,992	8,723
	1912-13	3,966	767	3,983	8,716
	1913-14	3,969	739	3,606	8,314
	1914-15	3,885	723	3,629	8,237
	1915-16	3,884	178	3,734	7,796
Burma	1911-12	7,656	2,952	126,745	137,353
	1912-13	7,931	3,107	122,577	133,615
	1913-14	7,933	3,109	130,401	141,443
	1914-15	8,889	2,174	131,303	142,366
	1915-16	9,064	2,082	131,176	142,322
Central Provinces and Berar	1911-12	12,607	3,932	4,499	21,038
	1912-13	12,607	4,446	3,519	20,572
	1913-14	14,632	2,558	2,494	19,684
	1914-15	14,776	2,414	2,477	19,667
	1915-16	15,212	1,980	2,474	19,666

(a) Includes 18 sq. miles of reserved and 54 sq. miles of protected forests not under the control of the Forest Department.

(b) Includes 292 sq. miles details of which are not available.

(c) Includes 263 sq. miles of reserved forests in charge of the Revenue Department.

(d) Includes 993 sq. miles not under the control of the Forest Department.

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1911-12 to 1915-16—continued

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being perpared	Areas for which working-plans have still to be taken in hand	Total forest area	
		Sq. miles	Sq. miles	Sq. miles	Sq. milles	
Assam	1911-12	1,134	..	21,591	22,725	
	1912-13	1,138	134	21,399	22,671	
	1913-14	1,134	134	21,514	22,782	
	1914-15	1,134	..	21,612	22,746	
	1915-16	1,123	134	21,111	22,368	
North-West Frontier Province	1911-12	236	..	..	236	
	1912-13	236	..	..	236	
	1913-14	236	..	..	236	
	1914-15	236	..	..	236	
	1915-16	236	..	..	236	
Ajmer	1911-12	140	..	2	142	
	1912-13	140	..	2	142	
	1913-14	140	..	2	142	
	1914-15	140	..	2	142	
	1915-16	140	..	2	142	
Baluchistan	1911-12	..	..	785	785	
	1912-13	..	..	785	785	
	1913-14	..	..	785	785	
	1914-15	..	..	785	785	
	1915-16	..	313	472	785	
Coorg	1911-12	130	77	313	520	
	1912-13	130	77	313	520	
	1913-14	207	..	313	520	
	1914-15	207	313	..	520	
	1915-16	520	..	..	520	
Andamans	1911-12	317	..	1,852	2,169	
	1912-13	317	580	1,274	2,171	
	1913-14	317	391	1,501	2,209	
	1914-15	708	..	1,499	2,207	
	1915-16	708	..	1,499	2,207	
TOTAL		1911-12	50,892	11,276	180,792	242,960
		1912-13	51,722	12,432	174,769	238,923
		1913-14	53,926	11,769	179,917	245,612
		1914-15	55,629	9,471	184,475	249,575
		1915-16	57,444	11,559	181,325	250,328

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No. 6.—GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each year from 1896-97 to 1915-16

	Gross-Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Departments
	R	R	R	Per cent	R
1896-97	1,73,56,510	1,00,45,150	73,11,360	43.7	69
1897-98	1,77,95,490	1,01,95,730	75,99,760	42.7	63
1898-99	1,90,38,520	1,00,33,920	90,04,600	47.3	74
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42.0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43.5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39.7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42.2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45.2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46.0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46.5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46.9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43.9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42.15	44
1909-10	2,60,25,794	1,49,20,654	1,11,05,140	42.67	45
1910-11	2,74,05,454	1,52,44,023	1,21,61,431	44.37	50
1911-12	2,90,57,359	1,69,46,566	1,21,10,793	41.68	50
1912-13	3,22,09,809	1,72,07,810	1,50,01,999	46.58	63
1913-14	3,33,01,545	1,75,43,455	1,57,58,090	47.0	64
1914-15	2,97,09,784	1,82,06,450	1,15,03,334	38.7	46
1915-16	3,11,16,367	1,85,92,607	1,25,23,760	40.2	50

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No. 7.—DETAILS of REVENUE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1896-97 to 1915-16

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1896-97	1,34,19,420	14,01,590	5,63,460	15,99,840	3,87,900	4,84,300	1,78,56,510	37,46,500	2,16,03,010
1897-98	1,37,39,530	12,04,160	5,71,200	13,51,350	3,52,410	5,76,840	1,77,95,490	34,90,200	2,12,85,610
1898-99	1,46,96,670	12,10,860	7,21,680	14,32,690	3,72,340	6,04,280	1,90,38,520	31,63,044	2,22,01,664
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,448	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086
1910-11	2,14,59,452	25,94,850	1,40,866	24,74,080	3,43,471	12,48,057	2,82,60,776	53,58,554	3,36,19,330
1911-12	2,15,01,799	30,35,427	1,33,413	26,00,885	3,13,026	12,88,434	2,88,73,081	69,87,868	3,58,60,952
1912-13	2,40,98,868	34,67,978	1,33,109	31,07,066	3,61,011	13,91,376	3,25,59,408	69,00,919	3,94,60,327
1913-14	2,53,29,670	26,08,433	1,21,413	30,25,237	3,69,665	14,75,682	3,29,30,102	74,04,994	4,03,35,096
1914-15	2,15,44,940	22,97,384	1,11,326	32,08,831	3,20,055	15,00,417	2,89,82,953	84,05,688	3,73,88,641
1915-16	2,29,54,053	27,03,432	1,48,301	32,27,006	1,92,394	18,21,082	3,10,46,268	85,17,316	3,95,63,584

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11.

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No. 8.—DETAILS of EXPENDITURE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1896-97 to 1915-16

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1896-97 . . .	46,02,654	29,76,020	4,77,400	3,09,340	3,79,870	2,40,230	67,930	1,41,510	6,61,190	1,89,006	1,00,45,150
1897-98 . . .	48,30,900	29,06,920	4,85,030	3,13,600	3,60,200	2,47,490	72,920	1,40,150	6,42,980	1,95,540	1,01,95,730
1898-99 . . .	48,76,150	28,34,810	4,56,430	3,23,570	3,35,890	2,43,820	74,390	1,25,620	5,76,680	1,86,560	1,00,33,920
1899-1900 . . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034
1909-10 . . .	70,48,499	34,78,423	13,65,555	6,60,534	7,77,055	4,33,544	83,521	2,63,405	4,03,248	4,06,870	1,49,20,654
1910-11 . . .	73,17,228	34,71,590	14,59,606	6,91,309	7,90,550	5,57,286	59,742	2,47,474	2,31,514	3,43,334	1,51,69,633
1911-12 . . .	81,49,546	42,23,803	14,67,850	6,72,404	7,05,858	5,97,846	74,000	3,04,954	3,78,494	4,98,889	1,70,73,144
1912-13 . . .	83,40,912	34,16,482	15,91,806	6,71,986	7,41,892	4,42,281	82,419	3,52,993	3,28,967	4,81,171	1,64,50,909
1913-14 . . .	84,82,219	33,80,855	18,22,670	6,44,032	7,31,481	5,18,219	62,281	3,70,472	4,70,322	5,71,276	1,70,53,827
1914-15 . . .	90,14,951	37,88,424	17,39,044	5,89,642	7,56,101	5,59,947	46,455	4,11,675	5,53,486	5,73,460	1,80,33,185
1915-16 . . .	92,11,301	43,52,475	11,91,715	5,29,247	6,34,772	6,67,227	50,166	2,87,381	4,35,989	5,07,158	1,78,67,431

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11.

No. 9.—Revenue, Expenditure, and Surplus of the Forest Department
throughout British India during each of the financial years
from 1896-97 to 1915-16

FORESTS

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(I) REVENUE

PROVINCE	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
	R	R	R	R	R	R	R	R	R	R
Imperial *	4,100	19,130	17,540	6,090	2,463	3,484	3,659	7,455	3,768	7,255
Bengal†	13,70,850	14,89,280	9,72,310	11,38,910	12,33,339	12,92,237	12,56,247	10,65,523	11,67,472	11,18,542
Madras	23,03,330	21,36,490	21,10,520	23,62,290	25,40,170	25,43,430	26,13,819	26,57,727	28,29,216	29,67,604
Bombay	30,32,710	26,16,660	22,95,150	24,15,200	29,61,529	23,79,729	23,29,156	27,51,539	30,20,558	34,84,993
United Provinces	14,44,820	13,86,670	15,68,040	16,14,740	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,428
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	11,07,720	10,68,470	14,74,430	14,00,770	13,50,842	14,47,553	15,86,408	17,17,797	18,74,443	17,81,653
Burma (Lower)	38,18,270	40,86,200	42,22,960	43,05,280	45,43,363	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706
„ (Upper)	25,60,680	31,29,060	41,27,930	35,06,820	35,11,081	22,67,485	30,16,451	33,45,288	34,74,056	38,08,163
Central Provinces and Berar	12,91,140	11,80,400	14,34,940	12,97,490	12,65,614	15,79,116	16,84,423	19,98,032	20,13,450	24,49,131
Assam‡	4,36,440	3,84,820	3,98,180	5,68,100	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096
North-West Frontier Province	..	..	..	..	..	13,012	1,01,123	1,01,833	90,991	1,28,529
Ajmer	12,370	15,540	14,420	10,270	10,646	6,868	9,736	13,884	17,227	15,002
Baluchistan	15,460	15,040	14,920	17,060	16,956	14,712	19,336	13,363	22,555	21,481
Coorg	93,000	1,30,910	1,55,070	1,62,410	1,37,596	1,70,242	1,90,730	2,24,031	1,93,087	2,45,419
Andamans	3,62,370	4,33,710	2,29,460	2,60,600	2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511
Imperial Forest College and Research Institute	2,850	2,890	2,360	3,210	3,697	3,545	3,252	3,033	3,557	3,080
Forest Surveys (Imperial)	400	220	290	420	327	473	3,034	431	..	..
TOTAL	1,78,56,510	1,77,95,490	1,90,38,520	1,90,09,610	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593

* Includes certain home receipts and undistributable and petty local items.

† Includes figures for 1910-11 for districts subsequently transferred to Bihar and Orissa.

‡ Includes figures for 1910-11 for Eastern Bengal district subsequently transferred to Bengal.

INDIA during each of the FINANCIAL years from 1896-97 to 1915-16.

1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15		
R	R	R	R	R	R	R	R	R	R	
..	7,666	8,189	10,632	8,662	10,680	12,837	11,471	12,047	23,457	Imperial*
10,65,859	11,97,650	11,84,345	10,80,640	11,67,444	11,22,442	16,00,601	16,16,111	13,04,496	11,45,610	Bengal†
32,90,669	38,93,830	38,90,919	41,78,381	38,80,411	41,68,921	41,12,473	42,00,320	39,41,537	41,06,888	Madras
34,22,481	36,46,177	35,87,356	37,57,656	37,18,224	43,30,569	49,92,519	51,08,156	46,80,242	47,01,263	Bombay
25,02,664	24,09,745	21,75,406	23,01,164	23,78,439	30,16,160	35,43,963	37,12,487	31,35,235	37,38,831	United Provinces
..	..	..	..	..	4,07,213	4,38,958	4,91,735	5,49,779	5,17,727	Bihar and Orissa
16,05,284	14,57,449	12,88,792	10,32,693	12,17,988	18,10,074	12,39,023	13,54,943	14,38,005	17,27,283	Punjab
56,50,086	56,63,989	91,92,032	93,58,077	1,00,70,117	99,67,594	1,09,22,393	1,14,25,430	97,07,694	96,99,217	Burma (Lower)
41,62,433	..	..	..	..	..	..	..	..	..	.. (Upper)
24,01,159	22,90,128	20,78,162	20,78,340	21,14,226	25,49,854	31,71,815	31,86,453	32,72,529	32,78,262	Central Provinces and Berar
13,20,592	14,30,447	14,46,368	15,34,732	18,90,635	11,46,320	11,42,091	10,97,969	8,32,877	10,55,062	Assam †
1,83,214	2,38,490	1,22,782	1,73,305	2,05,342	1,58,171	2,37,183	2,66,741	2,38,013	1,86,815	North-West Frontier Province
18,335	29,864	27,615	23,990	33,846	26,361	36,596	33,897	31,170	23,445	Ajmer
21,195	24,829	23,305	18,729	23,212	20,117	20,159	19,938	19,058	21,633	Baluchistan
2,35,909	2,74,756	2,24,330	2,13,129	2,76,055	2,95,170	2,81,652	3,29,227	1,99,237	4,49,155	Coorg
6,07,027	2,91,822	2,02,018	2,59,477	4,16,773	5,22,160	4,49,925	4,45,811	3,39,248	4,34,784	Andaman
4,579	6,137	4,680	4,909	4,080	5,550	7,611	5,806	8,617	6,995	Imperial Forest College and Research Institute
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Imperial)
2,64,91,486	2,58,62,979	2,54,56,799	2,60,25,794	2,74,05,454	2,90,57,359	3,22,09,809	3,33,01,545	2,97,09,784	3,11,16,367	TOTAL

FORESTS

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(II) EXPENDITURE

PROVINCE	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial*	78,960	84,800	85,460	96,550	83,578	79,539	85,017	89,345	83,058	83,767
Bengal†	6,90,040	6,53,440	4,86,320	5,45,210	5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599
Madras	15,34,300	15,72,850	15,94,670	16,53,530	17,15,431	17,09,554	18,35,552	17,50,930	19,86,098	22,66,602
Bombay	19,69,160	20,73,190	18,39,250	21,28,430	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093
United Provinces	9,06,040	9,17,850	9,72,030	9,42,380	9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	7,23,300	7,71,940	8,55,340	12,11,460	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,664
Burma { (Lower)	15,03,209	14,04,110	15,29,570	15,01,470	15,24,766	14,26,436	15,53,753	20,30,397	20,03,666	24,49,352
{ (Upper)	6,25,830	7,92,500	8,96,620	9,45,970	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711
Central Provinces and Berar	11,92,860	11,65,490	11,09,400	12,75,820	11,65,866	12,00,904	12,57,288	12,80,966	13,20,615	13,07,153
Assam‡	2,82,010	2,88,830	3,05,360	3,57,140	3,47,970	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910
North-West Frontier Province	..	..	..	..	..	19,510	54,086	60,803	74,958	95,258
Ajmer	22,010	14,670	16,300	15,350	16,782	15,927	16,377	16,680	18,641	17,131
Baluchistan	29,770	27,830	27,760	28,680	29,254	24,480	23,240	21,697	24,672	25,743
Coorg	71,630	87,020	80,100	74,220	70,905	82,333	89,437	92,191	83,820	95,743
Andamans	3,16,600	2,47,340	1,38,400	1,40,940	1,40,137	2,04,667	2,81,702	2,66,121	3,42,431	3,35,935
Imperial Forest College and Research Institute	67,380	60,920	68,370	73,550	71,238	76,290	66,338	59,339	61,424	80,669
Forest Surveys (Imperial)	31,970	33,950	33,970	33,980	33,991	33,730	33,985	33,985	28,229	30,044
TOTAL	1,00,45,150	1,01,95,730	1,00,33,920	1,10,24,680	1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993	1,29,87,856	1,42,53,521

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items.

† Includes figures for 1910-11 for districts subsequently transferred to Bihar and Orissa.

‡ Includes figures for 1915-11 for Eastern Bengal districts subsequently transferred to Bengal.

INDIA during each of the FINANCIAL years from 1896-97 to 1915-16—continued

1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	PROVINCE
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
95,472	1,00,204	1,04,183	1,04,332	92,806	94,714	1,04,162	99,296	99,478	1,09,502	Imperial*
6,33,386	7,13,394	5,83,981	5,91,099	6,43,285	7,06,374	6,60,794	6,40,157	6,70,935	5,93,635	Bengal †
24,80,680	27,80,857	29,17,261	23,39,635	32,25,801	34,14,832	31,50,482	29,35,817	28,60,685	29,27,318	Mauras
19,90,183	19,55,427	20,43,873	20,63,083	20,70,417	26,64,436	26,92,455	25,39,677	24,87,925	26,42,038	Bombay
13,06,651	11,94,013	12,22,436	12,09,308	12,37,938	13,63,673	16,29,264	18,96,014	23,17,740	25,66,307	United Provinces
..	..	..	..	..	3,00,916	3,75,594	3,55,648	3,84,371	3,61,550	Bihar and Orissa
11,44,403	11,76,696	8,51,627	6,67,752	7,40,542	7,65,146	7,99,176	9,19,177	8,89,302	9,23,878	Punjab
22,21,063	35,51,532	37,17,247	36,33,613	38,42,799	41,31,162	41,38,584	42,74,901	46,80,447	43,86,211	Burma (Lower)
14,38,685										.. (Upper)
13,42,378	15,83,407	17,53,307	15,86,852	15,89,533	18,33,379	19,46,735	19,53,129	19,36,569	17,34,336	Central Provinces and Berar
7,07,860	8,00,373	8,91,349	10,12,541	10,37,340	8,41,013	8,08,911	9,10,240	8,98,839	7,55,214	Assam †
93,650	88,400	81,413	77,391	72,492	80,436	1,22,173	1,31,023	1,25,593	1,04,795	North-West Frontier Province
18,715	18,188	19,916	19,272	19,918	22,343	29,714	23,595	21,733	25,152	Ajmer
26,322	31,258	36,586	26,549	26,337	28,947	28,527	25,310	26,000	27,995	Baluchistan
1,02,855	1,04,819	99,595	1,07,822	1,07,679	1,21,174	1,61,544	1,73,514	1,75,833	1,76,633	Coorg
2,95,136	2,29,267	1,80,941	1,94,159	2,26,963	2,61,732	2,55,141	2,74,676	2,58,056	4,30,832	Andamans
1,37,486	1,58,038	1,83,191	1,96,174	2,19,183	2,63,441	2,63,445	2,98,333	3,31,091	2,78,518	Imperial Forest C Research Institute
30,389	27,060	39,128	41,062	41,140	38,793	33,809	37,743	42,353	48,663	Forest Surveys (Imperial)
1,40,63,860	1,45,12,933	1,47,26,034	1,49,20,654	1,52,44,023	1,69,46,566	1,72,07,810	1,75,43,455	1,82,06,450	1,85,92,607	TOTAL

FORESTS

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH
(III) SURPLUS

PROVINCE	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial*	—74,860	—65,170	—67,920	—90,460	—81,115	—76,056	—81,358	—81,890	—79,290	—76,512
Bengal†	6,80,810	5,35,840	4,85,990	5,93,700	6,62,533	6,33,106	6,18,233	3,62,015	4,78,883	5,25,033
Madras	7,69,030	5,63,640	5,15,850	6,48,760	6,24,739	8,33,876	7,78,267	9,06,797	8,43,118	7,01,002
Bombay	10,63,550	5,43,470	4,55,900	2,86,770	5,52,948	6,60,049	6,52,715	9,75,602	11,16,754	13,58,900
United Provinces	5,58,430	4,68,820	5,96,090	6,72,360	5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	3,84,420	2,96,530	6,19,010	1,89,310	4,63,499	5,09,223	6,26,313	5,61,382	8,62,089	5,17,989
Burma (Lower)	23,14,986	26,32,090	26,93,390	28,03,760	30,18,597	21,80,017	21,68,549	28,92,850	34,79,034	40,72,354
„ (Upper)	19,35,150	23,36,560	32,31,610	25,60,850	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452
Central Provinces and Berar	98,280	14,910	3,25,540	21,670	99,748	3,78,212	4,27,140	7,17,066	6,92,844	11,41,978
Assam‡	1,54,430	96,990	92,320	2,10,960	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186
North-West Frontier Province	..	..	..	..	..	—6,498	47,038	41,260	16,033	53,271
Ajmer	—9,640	870	—1,880	—5,080	—6,136	—9,062	—6,641	—2,796	1,656	—2,129
Baluchistan	—14,310	—12,290	—12,840	—11,620	—12,293	—9,763	—3,904	—3,334	—2,117	—4,262
Coorg	21,370	43,890	74,970	88,190	66,691	87,909	1,01,293	1,31,840	1,09,267	1,49,671
Andamans	45,770	1,86,370	91,060	1,19,660	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526
Imperial Forest College, and Research Institute	—64,530	—58,030	—61,010	—70,340	—67,541	—72,746	—63,086	—56,301	—57,867	—77,589
Forest Surveys (Imperial)	—31,570	—33,730	—33,680	—35,560	—33,664	—33,257	—30,951	—33,504	—23,229	—30,044
TOTAL	78,11,360	75,99,760	90,04,600	79,84,930	86,10,453	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072

* Includes pay of the Inspector-General of Forests, certain home charges, and undistributable and petty local items.

† Includes figures for 1910-11 for districts subsequently transferred to Bihar and Orissa.

‡ Includes figures for 1910-11 for Eastern Bengal district subsequently transferred to Bengal.

INDIA during each of the FINANCIAL years from 1896-97 to 1915-16—concluded

1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	PROVINCE
R	R	R	R	R	R	R	R	R	R	
—95,472	—92,538	—95,994	—93,700	—83,944	—84,034	—91,325	—87,825	—87,481	—86,045	Imperial *
4,32,473	4,84,256	6,00,864	4,89,541	5,24,159	4,16,068	9,39,807	9,75,954	633,561	5,51,975	Bengal†
8,10,009	11,12,973	9,73,653	8,33,746	6,54,610	7,54,039	9,61,991	12,64,503	10,80,852	11,79,520	Madras
14,32,208	16,90,750	15,43,483	16,94,569	16,47,807	16,66,133	23,00,064	25,13,279	21,92,317	20,59,225	Bombay
11,96,013	12,15,732	9,52,970	10,91,856	11,40,501	16,52,487	19,14,699	18,16,473	8,17,495	11,72,524	United Provinces
..	..	..	..	..	1,06,297	63,064	1,36,087	1,65,408	1,56,177	Bihar and Orissa
4,60,881	2,80,753	4,37,165	3,64,881	4,77,446	5,44,931	4,39,857	4,36,766	5,43,708	8,03,405	Punjab
34,29,018	51,12,457	54,74,785	56,74,459	62,27,318	58,36,432	67,83,809	71,50,529	50,27,247	48,12,676	Burma (Lower)
27,23,748										.. (Upper)
10,58,281	7,06,721	3,24,855	4,91,488	5,24,699	7,11,475	12,25,008	12,38,324	13,35,960	15,43,926	Central Provinces and Berar
6,12,732	6,30,074	5,55,019	5,22,191	8,03,295	3,05,307	3,33,180	1,87,729	—65,462	2,99,338	Assam ‡
89,564	1,50,090	41,369	95,914	1,32,850	68,735	1,15,010	1,35,718	1,12,420	82,020	North-West Frontier Province
1,620	11,676	7,699	4,718	13,923	4,013	6,882	10,302	9,437	—1,707	Ajmer
—127	—6,429	—13,281	—7,820	—3,175	—8,830	—8,368	—5,323	—6,942	—6,362	Baluchistan
1,33,054	1,69,937	1,24,735	1,05,307	1,63,376	1,73,996	1,20,108	1,50,713	23,404	2,72,522	Coorg
13,11,891	62,555	21,077	65,318	1,89,810	2,60,428	1,94,784	1,71,135	81,192	3,952	Andamans
—1,32,907	—1,51,901	—1,78,511	—1,91,265	—2,15,103	—2,57,891	—2,60,334	—2,92,532	—3,22,474	—2,71,523	Imperial Forest College and Research Institute
—30,339	—27,060	—39,128	—41,062	—41,140	—38,798	—35,809	—37,743	—42,353	—48,663	Forest Surveys (Imperial)
1,24,27,637	1,13,50,046	1,07,30,765	1,11,05,140	1,21,61,431	1,21,10,793	1,50,01,999	1,57,58,090	1,15,00,334	1,25,23,760	TOTAL

FORESTS

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1911-12 to 1915-16

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	Rs	Cubic feet	Number	Rs
Bengal	1911-12	23,629,943	19,223,256	2,84,342	2,271	1,848	27
	1912-13	23,880,539	11,920,229	3,05,526	2,250	1,123	29
	1913-14	25,436,044	16,741,072	3,53,974	2,397	1,578	33
	1914-15	21,541,749	16,150,878	3,43,925	2,030	1,522	32
	1915-16	18,867,173	19,403,564	3,34,686	1,778	1,828	32
Madras	1911-12	28,136,864	47,260,336	18,50,784	1,447	2,431	95
	1912-13	25,877,199	34,297,823	21,37,495	1,329	1,762	116
	1913-14	28,501,273	41,338,797	18,68,432	1,419	2,102	95
	1914-15	26,822,535	9,273,630†	17,06,145	1,366	472	87
	1915-16	23,780,591	8,325,211†	19,40,182	1,214	425	99
Bombay	1911-12	50,116,709	10,952,508	15,71,044	4,018	878	126
	1912-13	60,444,367	5,762,310†	14,76,843	4,850	462	118
	1913-14	46,077,346	4,952,997†	11,83,589	3,764	405	97
	1914-15	41,539,419	5,233,256†	11,21,308	3,341	421	90
	1915-16	50,181,778	2,263,841†	12,24,806	4,021	181	98
United Provinces	1911-12	18,198,840	19,413,546	8,44,190	4,358	4,649	202
	1912-13	15,322,582	14,316,525	7,70,238	3,669	3,428	184
	1913-14	16,129,492	15,991,338	8,88,949	3,860	3,814	213
	1914-15	16,397,510	13,359,133	10,24,697	2,190	1,784	137
	1915-16	23,866,177	16,125,078	11,53,240	3,185	2,152	154
Bihar and Orissa	1911-12	16,970,453	9,673,083	3,36,512	6,113	3,485	121
	1912-13	17,381,912	9,279,536	2,29,418	6,252	3,339	83
	1913-14	17,552,225	9,793,354	2,33,421	6,302	3,516	84
	1914-15	18,252,302	9,438,346	2,38,057	6,542	3,383	85
	1915-16	17,754,630	8,378,135	2,38,429	6,366	3,004	85

†Figures of outturn in the Southern Circle only;

‡Incomplete.

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1911-12 to 1915-16—
continued

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic ft.	Number	R
Punjab	1911-12	20,512,384	1,034,664	23,45,242	2,352	119	269
	1912-13	23,925,713	1,026,965	23,50,858	2,745	118	270
	1913-14	22,470,841	1,289,337	23,47,120	2,703	155	282
	1914-15	34,040,355	1,471,268	22,72,679	4,133	179	276
	1915-16	39,341,137	747,891	24,39,562	5,046	96	313
Burma	1911-12	48,855,724	77,667,000	6,64,115	356	565	5
	1912-13	65,841,242	..	8,37,572	493	..	6
	1913-14	69,946,689	95,047,000	8,53,905	495	672	6
	1914-15	53,820,513	70,531,000	8,42,874	378	495	6
	1915-16	62,093,838	82,792,000	10,22,190	436	582	7
Central Provinces and Berar	1911-12	32,027,104	*17,907,527	18,40,258	1,522	851	87
	1912-13	36,419,640	*18,392,656	20,98,444	1,770	894	102
	1913-14	46,534,731	*22,956,805	22,34,811	2,364	1,166	114
	1914-15	38,516,647	*18,778,391	22,52,902	1,958	955	115
	1915-16	32,827,814	*20,617,189	21,92,862	1,669	1,048	111
Assam	1911-12	14,287,737	8,567,394	7,63,198	629	377	34
	1912-13	14,241,981	7,100,678	7,45,807	628	313	33
	1913-14	14,263,135	8,869,565	6,99,828	626	389	31
	1914-15	12,331,890	7,748,272	8,13,700	543	341	36
	1915-16	11,755,581	8,979,411	9,37,295	522	401	42
North-West Frontier Province	1911-12	1,078,889	..	41,050	4,572	..	174
	1912-13	3,559,236	..	34,144	15,082	..	145
	1913-14	4,674,153	..	36,881	19,806	..	156
	1914-15	4,079,842	..	34,388	17,287	..	146
	1915-16	3,536,819	..	35,744	12,956	..	151

*Exclusive of the figures of outturn in the Northern Circle.

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No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1911-12 to 1915-16—concluded

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Ajmer	1911-12	341,880	..	22,962	2,408	..	162
	1912-13	110,965	23,133	26,488	7,141	163	186
	1913-14	458,442	12,851	23,837	3,228	91	186
	1914-15	364,707	12,213	37,148	2,568	86	262
	1915-16	238,843	..	87,553	1,682	..	617
Baluchistan	1911-12	340,016	..	43,548	433	..	55
	1912-13	240,279	..	43,603	306	..	56
	1913-14	216,342	..	43,617	276	..	56
	1914-15	270,260	..	43,406	344	..	55
	1915-16	134,427	..	43,985	171	..	56
Coorg	1911-12	434,706	169,775	22,997	836	326	44
	1912-13	500,512	213,250	25,047	644	410	48
	1913-14	561,045	..	25,384	1,079	..	49
	1914-15	692,050	161,880	28,265	1,331	311	51
	1915-16	500,008	250,710	27,221	962	482	52
Andamans	1911-12	2,263,174	713,411	4,484	1,043	329	2
	1912-13	2,069,679	744,233	3,991	953	343	2
	1913-14	1,821,555	793,090	5,157	825	359	2
	1914-15	1,755,700	814,825	3,795	796	369	2
	1915-16	1,895,525	876,969	3,434	859	397	2
TOTAL	1911-12	257,194,423	212,582,505	1,06,34,726	1,059	875	44
	1912-13	290,718,866	103,077,338	1,10,84,674	1,217	431	46
	1913-14	294,643,323	217,786,206	1,07,98,905	1,200	887	44
	1914-15	270,455,459	144,139,982	1,07,63,283	1,082	577	43
	1915-16	288,777,341	168,759,999	1,16,81,189	1,149	678	47

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1911-12 to 1915-16

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire- protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1911-12	10,404	720	716	15	5,487	218	121,879	260	122,139
	1912-13	10,612	720	718	15	5,695	218	121,636	35	121,971
	1913-14	10,612	719	710	15	5,762	151	122,201	3,235	125,436
	1914-15	10,612	719	709	15	5,770	143	106,355	1,958	108,313
	1915-16	10,612	579	570	12	5,794	143	118,412	2,074	120,486
Madras	1911-12	19,439	15,073	13,586	81	3,044	294	2,501,711	65,013	2,566,724
	1912-13	19,466	15,362	14,360	82	3,443	489	3,736,102	162,420	3,898,522
	1913-14	19,665	15,481	14,387	82	3,346	763	3,030,097	68,313	3,098,410
	1914-15	19,639	15,529	14,853	82	3,482	647	2,822,344	66,435	2,888,779
	1915-16	19,583	16,072	14,220	75	3,690	659	2,343,735	78,117	2,421,852
Bombay	1911-12	12,474	9,861	9,486	82	2,373	9,202	1,873,526	571,013	2,444,539
	1912-13	12,462	10,331	9,880	84	2,408	9,734	1,770,617	470,936	2,241,553
	1913-14	12,242	10,032	9,634	85	2,406	9,715	1,663,426	469,078	2,132,504
	1914-15	12,433	10,522	10,098	88	2,511	8,975	1,775,413	516,998	2,292,411
	1915-16	12,481	11,749	11,121	93	2,195	9,195	1,935,655	541,769	2,477,424
United Provinces	1911-12	4,176	3,171	3,094	77	2,302	665	629,962	229,243	859,205
	1912-13	4,176	3,223	3,139	78	2,307	670	530,433	223,242	753,675
	1913-14	4,193	3,210	3,125	78	2,319	650	540,020	206,755	746,775
	1914-15	7,487	3,809	3,774	89	2,327	974	604,383	221,635	826,018
	1915-16	7,493	3,868	3,430	67	2,328	876	577,827	412,117	989,944
Bihar and Orissa	1911-12	2,776	1,623	1,617	94	1,422	740	216,273	134,655	350,860
	1912-13	2,779	1,634	1,581	95	1,419	650	216,130	134,730	350,860
	1913-14	2,785	1,689	1,681	98	1,418	651	213,815	134,725	348,540
	1914-15	2,790	1,693	1,497	98	1,381	655	214,066	151,911	365,987
	1915-16	2,789	1,693	1,636	95	1,401	653	209,467	153,043	362,510
Punjab	1911-12	8,723	1,043	1,016	47	779	665	763,395	2,324,627	3,088,022
	1912-13	8,716	1,032	1,021	47	745	753	705,393	2,288,384	2,993,777
	1913-14	8,314	1,060	1,050	49	1,087	347	675,334	2,290,004	2,965,338
	1914-15	8,237	1,051	1,000	48	928	470	701,358	2,284,431	2,985,789
	1915-16	7,796	1,074	1,047	48	811	567	770,912	2,286,541	3,057,453
Burma	1911-12	137,353	6,750	6,317	26	24,819	224	21,873	311,383	333,256
	1912-13	133,615	6,313	6,004	23	25,563	306	25,255	274,171	299,426
	1913-14	141,443	4,548	4,397	17	25,683	359	24,992	280,974	305,966
	1914-15	142,366	3,379	3,287	12	26,369	520	25,239	312,083	337,322
	1915-16	142,322	2,680	2,473	9	26,691	526	28,308	809,770	838,078
Central Provinces and Berar	1911-12	21,038	11,149	10,764	53	3,974	9,405	4,158,434	245,815	4,404,249
	1912-13	20,572	11,558	11,375	56	3,610	9,753	4,002,908	243,880	4,246,788
	1913-14	19,684	11,409	11,237	58	3,546	10,473	3,743,124	213,493	3,956,617
	1914-15	19,667	11,705	11,518	59	3,544	10,443	3,510,099	238,442	3,748,541
	1915-16	19,666	10,919	10,656	54	3,473	10,028	3,379,907	265,125	3,645,032

FORESTS

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1911-12 to 1915-16—continued

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Assam	1911-12	22,725	1,393	1,351	32	3,948	197	67,402	858,631	626,033
	1912-13	22,671	1,393	1,368	32	3,678	504	74,659	545,624	620,233
	1913-14	22,782	1,440	4,383	33	3,678	504	90,569	545,578	636,147
	1914-15	22,746	1,440	1,426	32	3,909	471	70,096	559,915	630,011
	1915-16	22,368	72	69	2	4,219	470	126,534	550,829	677,363
North-West Frontier Province	1911-12	236	85	77	36	51	138	4,377	55,417	59,794
	1912-13	236	85	84	36	84	105	2,733	42,954	45,687
	1913-14	236	85	85	36	86	103	4,833	33,591	38,424
	1914-15	236	81	51	34	106	83	4,792	33,591	38,383
	1915-16	236	80	51	22	90	99	7,676	33,591	41,267
Ajmer	1911-12	142	141	141	99	139	..	29,413	24,888	54,301
	1912-13	142	137	137	98	139	..	35,898	1,437	37,335
	1913-14	142	141	141	99	141	..	39,164	1,088	40,252
	1914-15	142	141	141	99	142	..	42,933	1,023	43,956
	1915-16	142	141	141	99	142	..	13,965	11,062	25,027
Baluchistan	1911-12	785	..	..	..	214	21	10,570	57,730	68,300
	1912-13	785	..	..	..	222	13	12,484	57,730	70,214
	1913-14	785	..	..	..	213	22	8,027	57,730	65,757
	1914-15	785	..	..	..	213	22	6,235	57,730	63,965
	1915-16	785	..	..	..	204	13	14,572	57,730	72,302
Coorg	1911-12	520	173	168	33	520	..	1,900	210	2,110
	1912-13	520	171	166	33	520	..	4,289	416	4,705
	1913-14	520	157	154	30	520	..	2,721	487	3,208
	1914-15	520	134	133	26	520	..	4,906	9,001	13,907
	1915-16	520	124	121	23	519	..	4,166	10,289	14,455
Andamans	1911-12	2,169	..	..	..	156	..	..	..	..
	1912-13	2,171	..	..	..	156	..	..	..	..
	1913-14	2,209	..	..	..	85	..	..	..	..
	1914-15	2,207	..	..	..	85	..	..	..	..
	1915-16	2,207	..	..	..	83	..	..	..	..
TOTAL	1911-12	242,960	51,182	48,333	53	49,228	21,975	10,400,715	4,578,885	14,979,600
	1912-13	238,923	51,659	49,833	53	49,589	23,195	11,238,537	4,446,259	15,684,796
	1913-14	245,612	49,970	47,983	52	50,290	23,738	10,158,323	4,305,051	14,463,374
	1914-15	249,867	50,203	48,487	51	51,287	23,403	9,888,219	4,455,163	14,343,382
	1915-16	249,000	49,051	45,585	46	51,640	23,229	9,531,136	5,212,057	14,743,193

OPIUM

[FOR TABLES, SEE PAGES 161 TO 175]

The region in which the poppy was cultivated in 1916-17 for the manufacture of "Bengal opium" ^{Bengal opium} comprised thirty-two districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September, 1910, been under the control of one Opium Agent, with headquarters at Ghazipur. At Ghazipur there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act, XIII of 1857, as amended by Act, I of 1911, and are under the general control of the Lieutenant-Governor and the Board of Revenue of the United Provinces and the immediate supervision of the Opium Agent at Ghazipur. The possession, transport, import, and export of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act). Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per seer of 70° consistency, which was raised to Rs. 7-8 per seer in 1913-14 and to Rs. 9 per seer in 1916-17. Advances, on which no interest is charged, are given to licensed cultivators at the time of executing the agreement, and from time to time (though ordinarily not more than two advances are given) until final delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him. After weighment the opium is forwarded to the Government factory at Ghazipur, where it is manufactured in three forms,—(a) opium intended for export to foreign countries, departmentally known as "provision" opium, (b) opium intended for consumption in India and Burma, departmentally known as "excise" opium and (c) medical opium for export to London. Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140½ lb. It is generally of 71° consistency. Excise opium is made up in cubical packets, each weighing one seer, 60 of which are packed in a case. It is of higher consistency than the "provision opium." Medical opium is made up in cakes each weighing 2 lbs. Provision opium is sold by public auction in Calcutta. A notification is published annually, generally about the month of June, stating the number of chests which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Government. 7,000 chests were notified for sale in 1917 for shipment to non-China markets. The number of chests actually sold was 4,615. In addition to this 4,500 chests were sold to the Government of the Straits Settlements, 2,200 to the Government of Netherlands Indies and 410 to the Government of Hongkong. The duty levied by Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to Rs. 8,000 a year, under an agreement remaining in force until the 31st December, 1918. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

The cultivation of the poppy is prohibited in British provinces other than the United Provinces, the Punjab, and Burma. The only licit supply of opium for internal consumption is what is known as "Bengal Excise Opium." This is supplied from the Ghazipur Opium Factory and from the Calcutta Presidency godowns to Government treasuries and depôts, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts a sum, Rs. 11 per seer, out of the proceeds of this opium is credited under opium as representing the estimated cost of production. The remainder of the proceeds is credited under excise. The various provinces submit their indents through the Board of Revenue, United Provinces. These are forwarded to the Opium Agent, Ghazipur, and the quantity indented for is supplied direct from the Opium factory to the treasuries and Government depôts, and the issues are made from the latter to licensed vendors.

Malwa opium is almost entirely produced in the Native States in the Central India and Rajputana Agencies ^{Malwa opium} and the Baroda State. In the Khairpur State (Sind) it is grown in the Khairpur taluka, but production is limited to the requirements of the State. A chest of Malwa opium contains 140 lbs. in weight. The opium is of 90° to 95° consistency and is usually packed in half-chests for convenience of carriage.

Rajputana and Central India.—In the Native States of Rajputana and Central India the British Government does not control the cultivation of the poppy or the manufacture of opium or its local consumption. Malwa opium was imported into the Bombay Presidency for local consumption in British India as well as for exportation by sea to China, a duty, commonly called pass-duty, being levied by the British Government. This pass-duty constituted the British revenue from Malwa opium: and the rates varied from time to time. The importation of Malwa opium for local consumption in the Bombay Presidency has been discontinued with effect from the 1st April, 1912, the Presidency being supplied from Ghazipur. Under arrangements made between His Majesty's Government and the Government of China a fixed number of chests of Malwa opium could only be exported to China. The export has, however, been prohibited since 1st January, 1914.

Baroda.—The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly, for consumption in the State. The State has, by agreement, assimilated its retail system

and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Native States.

The following purchases of opium from the Native States of Central India and Baroda have been made by Government :—

	Mds. at 70°		Mds. at 70°
1912-13	6,247	1915-16	20,812
1913-14	20,502	1916-17	7,887
1914-15	13,551		

This opium is used for the preparation of excise opium.

Punjab and Burma.—The cultivation of opium is permitted in certain districts of the Punjab and Burma on a very limited scale for local consumption.

OPIMUM*

No. 12.—RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, from 1870-71 to 1916-17

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1900-01	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,823	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10	7,21,02,459	1,09,17,786	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11	11,26,38,931	1,90,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574
1911-12	7,89,46,552	1,04,72,618	8,94,19,170	1,08,98,235(a)	43,541	1,09,41,776	6,80,48,317	1,04,29,077	7,84,77,394
1912-13	5,47,11,876	2,21,56,997	7,68,68,873	89,53,732	42,197	89,95,929	4,57,58,144	2,21,14,800	6,78,72,944
1913-14	2,39,33,279	4,39,899	2,43,73,178	1,51,48,205	38,395	1,51,86,600	87,85,074	4,01,504	91,86,578
1914-15	2,35,80,373	2,901	2,35,83,274	97,95,318	16,013	98,11,331	1,37,85,055	—13,112	1,37,71,943
1915-16	2,86,99,408	3,304	2,87,02,712	1,71,56,439	8,532	1,71,64,971	1,15,42,969	—5,228	1,15,37,741
1916-17	4,73,97,839	2,234	4,74,00,073	1,36,79,055	6,856	1,36,85,911	3,37,18,784	—4,622	3,37,14,162

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of the next table and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price Rs15,49,050 was, by special arrangement, credited to Excise revenue.

(a) Includes Rs20,535 being the allowances of a delegate to the International Opium Conference at Hague, and miscellaneous expenditure.

No. 13.—COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE from 1880-81 to 1916-17

	India General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	Bombay	TOTAL
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440		4,10,880	†2,37,530				22,50,460
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440		4,25,210	..				18,80,600
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790		4,76,740	28,720				21,07,740
1895-96	150	2,43,320	2,00,520	4,49,860	7,12,980		5,28,760	80,910				22,16,600
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226		5,01,829	85,655				23,03,305
1905-06	..	3,07,789	6,08,306	5,36,802	7,47,583		5,74,014	73,499	8,747			28,56,740
1906-07	..	4,70,042	5,77,165	6,44,655	7,21,430		6,04,104	83,317	9,256			31,09,969
1907-08	..	4,78,900	5,36,809	6,90,437	8,26,570		5,88,482	82,238	17,221	14,140		32,34,797
1908-09	..	4,43,567	4,82,293	6,68,826	8,61,607		5,52,953	1,95,407	18,640	4,30,030		36,53,323
1909-10	2,825	4,45,967	4,55,841	6,30,522	8,05,506		5,85,646	4,46,361	22,316	4,58,829		38,54,413
1910-11	5,325	4,86,336	4,34,347	6,29,268	8,14,155		5,41,718	5,48,690	22,007	4,19,602		39,01,448
1911-12	6,036	5,06,612	3,95,374	6,33,114	8,47,152		5,44,998	6,20,380	20,544	4,33,109		40,07,319
1912-13	20,379	5,15,337	3,99,441	5,27,297	5,82,972	3,90,367	5,72,445	5,97,193	45,876	4,12,353	7,74,806	48,38,457
1913-14	31,310	5,20,891	3,79,027	5,41,552	5,90,564	4,14,698	5,76,202	6,51,954	46,555	3,94,928	5,13,610	46,61,291
1914-15	27,178	5,02,834	3,49,959	5,53,060	5,38,534	3,86,012	5,44,312	6,14,811	41,684	4,02,093	7,89,518	47,49,99
1915-16	27,079	4,70,013	3,65,554	5,35,523	4,46,067	3,32,338	5,09,816	6,15,630	39,227	4,02,759	7,74,805	45,18,5
1916-17	27,584	5,77,670	5,18,502	6,79,914	5,03,547	4,49,259	6,93,006	7,45,844	53,427	4,90,681	9,74,856	57,14

* Compiled from the Finance and Revenue Accounts and from special official returns.

† Proceeds of experimental sale of Bengal opium.

No. 14.—QUANTITY (chests) of BENGAL OPIUM sold in CALCUTTA, of MALWA OPIUM passed at the SCALES of the CENTRAL INDIA AGENCY, AHMADABAD, and AJMER for EXPORT to CHINA, and of BENGAL and MALWA OPIUM EXPORTED to CHINA and other COUNTRIES, from 1870-71 to 1916-17

	BENGAL	MALWA			TOTAL OF BENGAL AND MALWA	EXPORTED FROM							GRAND TOTAL
		Central India	Ahmad- abad	Ajmer		BENGAL				BOMBAY			
						To China	To Straits Settle- ments	To other countries	TOTAL	To China	To other countries	TOTAL	
1870-71	49,030	37,608	1,898		88,536	39,669	8,054	292	48,015	40,992½	67	41,059½	89,074
1875-76	45,510	38,753	3,051		87,314	35,673	11,005	90	46,768	41,517	9	41,586	88,354½
1880-81	56,400	36,649	1	555	93,605	46,767	9,622	141	56,530	35,626	36	35,662	92,192
1885-86	50,994	38,967	—	—	89,961	39,223	10,728	1,103	51,054	36,893	9	36,902	87,956
1890-91	57,000	30,037½	50	—	87,087½	42,718	13,915	964	57,597	28,137	19	28,156	85,753
1895-96	37,695	26,378½	125	—	64,198½	21,185	12,502	2,703	36,390	24,432	38	24,470	60,860
1900-01	45,300	26,007	—	—	71,307	25,068	16,779	3,147	44,994	24,695	19½	24,714½	69,708½
1905-06	49,200	14,598½	1,399½	—	65,198	33,933	12,368	2,532	48,833	14,077	26	14,103	62,936
1906-07	52,800	13,127	2,240	—	68,167	37,925	12,953	2,710	53,588	12,666	20	12,686	66,274
1907-08	48,900	16,849	1,500	—	67,249	31,444	13,195	2,801	47,440	16,307	13	16,320	63,760
1908-09	45,900	33,569	850	—	80,319	30,849	11,114	3,007	44,970	21,909	77½	21,986½	66,956½
1909-10	42,300	13,186	706	—	56,192	28,753	11,140	3,572	43,465	12,716	10½	12,726½	56,191½
1910-11	37,560	1,200½	201	—	38,961½	24,537	9,138	3,446	37,121	6,787	13	6,800	43,921
1911-12	26,330	7,892½	105	—	34,327½	11,375	6,684	6,103	24,162	14,023	4	14,027	38,189
1912-13	17,890	9,968	917½	—	28,775½	8,025	5,098	6,701	19,824	11,550	..	11,550	31,374
1913-14	9,070(a)	2,645	..	—	11,715	5,090	1,537	2,524	9,151	2,755	..	2,755	11,906
1914-15	11,598(b)	..	..	—	11,598	1,000	755	9,101	10,856	..	..	..	10,856
1915-16	12,660(c)	..	..	—	12,660	734	605	7,447	8,786	..	..	..	8,786
1916-17	13,844(d)	..	..	..	13,844	450	239	8,021	8,710	..	..	..	8,710

No. 15.—QUANTITY (chests) of BENGAL (BIHAR and BENARES) OPIUM SOLD, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE, from 1870-71 to 1916-17

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Bihār	Benares	TOTAL	Bihār	Benares	TOTAL	Bihār	Benares	Both kinds
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,277	1,256
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234½
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026½	1,037½
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399½	1,381½	1,390½
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362½	1,358½	1,360½
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462½	1,405½	1,434½
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438½	1,342½	1,390½
1907-08	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367½	1,333½	1,350½
1908-09	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432½	1,332½	1,383½
1909-10	21,150	21,150	42,300	3,39,54,850	3,42,37,350	6,81,92,200	1,635½	1,618½	1,612½
1910-11	18,630	18,930	37,560	5,44,38,585	5,41,67,530	10,86,06,115	2,921½	2,861½	2,891½
1911-12	12,770	13,560	26,330	3,71,98,470	3,62,73,805	7,34,72,275	2,912½	2,675½	2,790½
1912-13	6,970	10,920	17,890	2,33,27,800	2,64,77,435	4,98,05,235	3,246½	2,424½	2,783½
1913-14	1,500	7,570	9,070(a)	32,44,119	1,59,48,058	1,91,92,177	2,163	2,107	2,116
1914-15	1,281	10,317	11,598(b)	20,28,518	1,64,28,774	1,84,57,292	1,583	1,592	1,591
1915-16	128	12,532	12,660(c)	2,12,290	2,22,90,935	2,25,03,225	1,658	1,779	1,777
1916-17	..	13,844	13,844(d)	..	3,68,31,640	3,68,31,640	..	2,660	2,660

(a) Inclusive of 70 chests sold to the Hongkong Government

(b) Inclusive of 350 chests sold to the Hongkong Government and 600 chests to the Straits Government

(c) Inclusive of 90 chests sold to the Hongkong Government and 2,550 chests to the Straits Government

(d) Inclusive of 4,115 chests sold to the Hongkong and Straits Governments and 600 chests to the Government of Netherlands Indies.

No. 16.—AVERAGE PRICE (in rupees) per CHEST of BENGAL (BIHAR and BENARES) OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1908 to 1916

	Bihār	Benares	Average of both	Bihār	Benares	Average of both	Bihār	Benares	Average of both
	1908			1909			1910		
Number of chests sold	45,900			42,300			37,560		
January . . .	1,285 — —	1,250 — —	1,267 8 —	1,442 1 4	1,320 — 10	1,381 1 1	2,109 9 8	1,979 8 8	2,044 9 2
February . . .	1,365 — 4	1,327 3 3	1,346 1 10	1,345 — —	1,285 — —	1,315 — —	2,305 — 2	2,490 — —	2,397 8 1
March . . .	1,386 13 8	1,360 — —	1,373 6 10	1,242 2 8	1,220 — —	1,231 1 4	2,349 11 1	2,308 7 6	2,329 1 4
April . . .	1,457 8 4	1,394 11 —	1,426 1 8	1,165 7 9	1,166 10 8	1,166 1 2	3,657 15 —	3,996 13 6	3,827 6 3
May . . .	1,550 — —	1,453 2 —	1,501 9 —	1,352 8 —	1,380 — —	1,366 4 —	3,100 — —	3,065 — —	3,082 8 —
June . . .	1,480 — —	1,354 14 4	1,417 7 2	1,350 — —	1,352 6 8	1,351 3 4	2,204 15 —	2,149 10 1	2,177 4 6
July . . .	1,440 — —	1,315 — —	1,377 8 —	1,199 6 5	1,215 — —	1,207 3 2	2,155 3 10	1,969 5 9	2,062 4 10
August . . .	1,405 — —	1,297 10 2	1,351 5 1	1,292 6 8	1,285 15 1	1,289 2 10	2,211 4 1	2,207 1 8	2,209 2 10
September . . .	1,375 — —	1,283 5 6	1,329 2 9	1,357 1 4	1,315 — —	1,336 — 8	2,654 9 2	2,557 15 —	2,606 4 1
October . . .	1,556 — 8	1,420 — —	1,488 — 4	1,436 4 2	1,442 8 5	1,439 6 4	3,046 — 8	2,970 1 2	3,008 — 11
November . . .	1,495 — —	1,380 — —	1,437 8 —	1,755 — 2	1,845 — 2	1,800 — 2	3,300 — —	3,256 — 11	3,278 — 5
December . . .	1,400 4 1	1,265 — —	1,332 10 —	1,755 — 2	1,805 — —	1,780 — 1	3,105 1 2	3,005 — —	3,055 — 7
Average price for the year . . .	1,432 15 7	1,341 11 10	1,387 5 9	1,391 — 7	1,386 — 10	1,388 8 8	2,683 4 6	2,662 14 8	2,673 1 3
	1911			1912			1913		
Number of chests sold	26,330			17,890			9,000		
January . . .	3,435 5 8	3,300 — —	3,365 1 6	3,698 15 2	3,201 6 4	3,433 — 3	1,865 8 5	1,829 3 8	1,835 8 —
February . . .	3,481 3 8	3,400 — —	3,439 1 —	3,461 8 8	2,933 1 —	3,179 1 3	2,350 — —	2,345 3 —	2,346 — 4
March . . .	2,980 13 —	2,583 5 9	2,774 8 —	3,773 6 3	2,350 — —	3,164 1 6	3,050 — —	3,050 — —	3,050 — —
April . . .	2,970 13 11	2,900 — —	2,934 1 4	3,791 1 9	2,701 6 3	3,200 1 2	3,015 12 7	3,010 — —	3,011 — —
May . . .	2,977 2 3	2,875 1 2	2,924 2 6	4,096 4 2	2,855 6 8	3,423 4 2	2,995 12 —	2,990 — —	2,991 — —
June . . .	3,161 4 —	2,943 6 1	3,048 2 6	2,977 3 6	2,315 3 9	2,618 2 10	2,490 12 —	2,485 — —	2,486 — —
July . . .	1,791 6 6	1,691 12 —	1,741 6 1	3,317 12 11	2,381 11 1	2,810 1 4	2,109 4 —	2,110 15 1	2,110 10 5
August . . .	1,882 1 11	1,700 — 11	1,790 11 8	3,909 5 7	3,723 8 3	3,266 2 11	2,301 8 —	2,295 — —	2,296 2 1
September . . .	2,794 11 6	2,699 10 7	2,747 — 1	3,809 14 —	2,674 9 9	3,194 2 2	2,998 12 —	2,600 — 10	2,669 6 3
October . . .	3,403 6 7	3,249 7 2	3,326 2 —	3,736 1 9	2,608 2 10	3,124 5 7	1,800 — —	1,798 3 4	1,798 8 4
November . . .	2,898 6 8	2,699 — 4	2,798 1 2	1,650 — —	1,650 — —	1,650 — —	1,765 — —	1,764 8 5	1,764 9 8
December . . .	2,925 5 9	2,748 11 3	2,834 3 6	1,585 — —	1,579 5 7	1,581 3 7	1,530 — —	1,530 — —	1,530 — —
Average price for the year . . .	2,891 13 5	2,732 8 7	2,810 3 5	3,317 3 6	2,606 2 5	2,886 15 7	2,356 — 5	2,317 2 4	2,324 1 1
	1914			1915			1916		
Number of chests sold	10,643			10,020			9,129		
January . . .	1,550 — —	1,545 6 4	1,546 1 1	No sale	1,600 — 7 5	..	No sale	1,805 — 5	..
February . . .	1,567 15 6	1,560 — —	1,561 2 6	..	1,601 1 1	..	..	1,862 13 10	..
March . . .	2,039 13 6	2,000 4 3	2,006 — 4	..	1,617 — 4	..	..	1,956 — 1	..
April . . .	1,665 — —	1,640 7 7	1,644 — 8	..	1,600 — 5	..	..	2,002 4 7	..
May . . .	1,621 9 —	1,585 14 5	1,591 1 5	1,678 2 —	1,625 — —	1,627 — 4	..	2,917 7 0	..
June . . .	1,625 5 —	1,605 1 3	1,608 — 4	1,640 15 —	1,607 15 9	1,609 3 10	..	2,791 3 —	..
July . . .	1,591 1 6	1,575 12 9	1,578 — 4	1,680 — —	1,602 1 2	1,605 — 8	..	2,829 4 9	..
August . . .	1,219 3 8	1,211 1 2	1,212 1 1	1,635 — —	1,613 10 10	1,614 7 10	..	3,144 2 9	..
September . . .	1,610 — —	1,600 — —	1,601 9 11	No sale	1,607 2 9	..	..	2,983 9 6	..
October . . .	No sale	1,601 — 5	..	..	1,752 3 8	..	..	3,059 3 3	..
November . . .	1,600 — —	1,603 14 —	1,603 — 10	..	1,782 6 6	..	..	3,129 3 3	..
December . . .	1,640 3 10	1,605 6 2	1,610 2 7	..	1,816 3 —	..	..	3,259 3 9	..
Average price for the year . . .	1,620 4 9	1,595 4 5	1,598 12 10	1,658 8 3	1,652 9 4	1,652 10 7	..	2,644 15 4	..

No. 17.—AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA of BENGAL OPIUM

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Bihār	Benares	TOTAL	— Bihār		Benares		TOTAL		Bihār	Benares	TOTAL
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,728	44,373	83,099
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11	4	14	18	157,309	98,318	423,281	264,550	580,590	362,868	11,901	33,025	44,926
1911-12	..	14	14	..	..	321,074	200,672	321,074	200,672	..	31,473	31,473
1912-13	..	15	15	..	..	285,220	178,263	285,220	178,263	..	26,813	26,813
1913-14	..	15	15	..	..	231,298	144,561	231,298	144,561	..	24,292	24,292
1914-15	..	15	15	..	..	263,857	164,911	263,857	164,911	..	28,293	28,293
1915-16	..	15	15	..	..	267,448	167,155	267,448	167,155	..	27,001	27,001
1916-17	..	15	15	..	..	326,697	204,186	326,697	204,186	..	32,124	32,124

NOTE.—The standard bigha is five-eighths of an acre

No. 18.—QUANTITY (cheats) of BENGAL OPIUM made, CHARGES thereof, net and average COST per

	QUANTITY MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	PROVISION	Excise		Total outturn in provision chests		
		Actual	Equivalent in provision chests			
1870-71	40,981½	2,981½	3,190½	44,171½	R A. P. 4 8 —	R 1,38,13,420
1875-76	68,051	3,697½	3,963½	72,014½	5 — —	2,57,63,400
1880-81	49,732	3,856½	4,111	53,843	{ Bihār 5 — — Benares 4 8 — }	1,80,49,480
1885-86	64,500	5,563½	6,165	70,665	5 — —	2,43,00,000
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1900-01	44,457	4,157½	4,517	48,974	6 — —	2,13,65,976
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,83,043
1911-12	14,000	9,126	10,188	24,188	6 — —	75,53,464
1912-13	7,000	9,947	11,105	18,105	6 — —	64,35,156
1913-14	12,000	8,307	9,274	21,274	7 8 —	72,87,735
1914-15	10,000	8,943	9,984	19,984	7 8 —	84,87,924
1915-16	12,000	8,391	9,368	21,368	7 8 —	81,00,225
1916-17	12,000	8,732	9,749	21,749	9 — —	1,15,64,658

* The figures relate to the year September to August up to 1900-01 and to the factory year (November to October) thereafter

in the BIHAR and BENARES AGENCIES, from 1870-71 to 1916-17*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Bihār	Benares	TOTAL	Bihār	Benares	TOTAL	Bihār	Benares	TOTAL	Bihār	Benares	
2,451 $\frac{5}{12}$	529 $\frac{3}{4}$	2,981 $\frac{1}{8}$	22,981	18,000 $\frac{1}{2}$	40,981 $\frac{1}{2}$	25,432 $\frac{5}{12}$	18,529 $\frac{1}{20}$	43,962 $\frac{1}{20}$	Srs. Chs. 3 12	Srs. Chs. 3 10 $\frac{3}{4}$	1870-71
2,959 $\frac{1}{12}$	738 $\frac{3}{4}$	3,697 $\frac{3}{4}$	34,957	33,094	68,051	37,916 $\frac{1}{12}$	33,832 $\frac{3}{4}$	71,748 $\frac{3}{4}$	5 13 $\frac{1}{2}$	6 5 $\frac{3}{4}$	1875-76
3,376 $\frac{1}{12}$	479 $\frac{1}{2}$	3,856 $\frac{1}{12}$	24,200	25,532	49,732	25,576 $\frac{1}{12}$	26,011 $\frac{1}{8}$	53,588 $\frac{1}{12}$	4 8 $\frac{1}{2}$	4 4 $\frac{1}{2}$	1880-81
1,768 $\frac{3}{8}$	3,794 $\frac{5}{12}$	5,563 $\frac{1}{12}$	31,500	33,000	64,500	33,268 $\frac{3}{8}$	36,794 $\frac{5}{12}$	70,063 $\frac{1}{12}$	5 4 $\frac{1}{4}$	4 15 $\frac{1}{4}$	1885-86
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12 $\frac{3}{4}$	4 8	1890-91
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6 $\frac{1}{4}$	1895-96
2,088 $\frac{1}{2}$	2,069	4,157 $\frac{1}{2}$	21,450	23,007	44,457	23,538 $\frac{1}{2}$	25,076	48,614 $\frac{1}{2}$	2 13 $\frac{3}{4}$	4 2 $\frac{1}{2}$	1900-01
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14 $\frac{3}{4}$	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0 $\frac{1}{4}$	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,030	28,125	16,367	17,528	33,895	3 14 $\frac{3}{4}$	4 6 $\frac{1}{2}$	1908-09
3,634 $\frac{1}{2}$	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 15 $\frac{1}{2}$	5 1 $\frac{1}{2}$	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0 $\frac{1}{2}$	3 2	1910-11
..	9,126	9,126	..	14,000	14,000	..	23,126	23,126	..	3 15	1911-12
..	9,947	9,947	..	7,000	7,000	..	16,947	16,947	..	3 12	1912-13
..	8,307	8,307	..	12,000	12,000	..	20,307	20,307	..	4 3	1913-14
..	8,943	8,943	..	10,000	10,000	..	18,943	18,943	..	4 5	1914-15
..	8,391	8,391	..	12,000	12,000	..	20,391	20,391	..	4 1	1915-16
..	8,732	8,732	..	12,000	12,000	..	20,732	20,732	..	4 15	1916-17

CHEST of PROVISION OPIUM, and average WEIGHT to each CHEST, from 1870-71 to 1916-17*

MANUFACTURING AND AGENCY CHARGES			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	TOTAL					
R	R	R	R	R	R	Mds.	
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1.72	1870-71
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1.75	1875-76
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1.72	1880-81
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1.75	1885-86
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1.65	1890-91
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1.77	1895-96
21,49,669	19,023	21,68,692	2,35,34,668	480	505†	1.8	1900-01
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1.7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1.7	1906-07
22,06,793	23,994	22,33,787	2,68,04,405	515	503	1.7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1.74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1.76	1909-10
20,18,805	25,916	20,44,721	1,28,27,764	525	542	1.7	1910-11
16,45,813	31,677	16,77,490	91,30,954	378	519	1.7	1911-12
14,26,282	23,105	14,49,387	78,84,543	435	545	1.7	1912-13
12,61,035	24,320	12,85,355	85,73,090	403	615	1.7	1913-14
14,24,380	20,512	14,44,892	99,32,816	497	632	1.7	1914-15
15,55,782	22,528	15,78,310	96,78,535	453	627	1.7	1915-16
18,96,896	28,835	19,25,731	1,34,90,389	620	†	1.7	1916-17

† Figures for the years previous to 1900 represent the average cost per chest of provision opium sold during the year and those from 1900 the average cost per chest of provision opium manufactured during the year

† Figure not available

OPIUM

No. 19.—ALL CHARGES (in rupees) on account of BENGAL OPIUM, from 1885-86 to 1916-17

	ESTABLISHMENT AND CONTINGENCIES		PAYMENTS TO CULTIVATORS		MANUFACTURING CHARGES	MISCELLANEOUS	TOTAL
	Bihár	Benares	Bihár	Benares	Bihár and Benares	Bihár and Benares	Bihár and Benares
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,361	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,57,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,090	1,04,19,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,876		38,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739
1911-12	9,65,232		93,34,253		5,46,535	52,215	1,08,98,235
1912-13	8,13,115		76,70,577		4,35,189	34,851	89,53,732
1913-14	7,65,563		65,95,706		4,14,745	73,72,191(a)	1,51,48,205
1914-15	7,63,397		78,80,261		4,25,552	7,26,108(b)	97,95,318
1915-16	7,50,941		87,58,900		5,03,464	71,44,034(c)	1,71,56,439
1916-17	7,84,543		91,17,823		6,97,604	30,79,085(d)	1,36,79,055

NOTE.—This table gives the details which make up the total charges entered in table No. 12. They are for the official year and therefore do not exactly correspond with the figures in the preceding table, No. 18, which are for the opium year.

(a) Includes Rs. 73,36,902 on account of purchase of Malwa opium

(b) Includes Rs. 6,99,096 on account of purchase of Malwa and Baroda opium

(c) Includes Rs. 71,11,845 on account of purchase of Malwa and Baroda opium

(d) Includes Rs. 30,42,579 on account of purchase of Malwa opium

No. 20.—TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, from 1870-71 to 1913-14†

	Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST			Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST	
					C. I. and Ahmadabad	Ajmer						C. I. and Ahmadabad	Ajmer
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..	1904-05	1,15,66,075	6,18,475	..	1,21,84,550	500	52½
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..	1905-06	87,59,100	8,39,700	..	95,98,800	600	62½
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725	1906-07	78,76,200	13,44,000	..	92,20,200	600	62½
1885-86	2,53,28,550	..	..	2,53,28,550	650	675	1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	62½
1890-91	1,83,42,300	32,500	..	1,83,74,800	650	675	1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	625
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675	1909-10	79,11,600	4,23,600	..	83,35,200	600	625
1900-01	1,30,03,500	..	..	1,30,03,500	500	525	1910-11	7,20,300	1,20,600	..	8,40,900	600	625
1903-04	1,33,68,750	..	..	1,33,68,750	500	525	1911-12	63,14,000	84,000	..	63,98,000	800	825
							1912-13	1,19,61,600	11,01,000	..	1,30,62,600	1,200*	1,225*
							1913-14	31,74,000	..	..	31,74,000	1,200*	1,225*

* In addition to the bid for the right to export opium

† The Malwa opium trade terminated in January 1914

No. 21.—Prices of Bengal and Malwa Opium in Calcutta and
Bombay, and Hongkong and Shanghai, and the rates
of Exchange at Hongkong and Shanghai on India, in
the calendar year from 1870 to 1916

OPIUM

No. 21.—PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG from

Calendar year	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares		Malwa	Patna	Benares	Malwa	Patna	Benares	Malwa
1870	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1875	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1880	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1885	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1890	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1895	1,429	1,400	1,422	1,399	1,397½	766	750¾	711¾	1,465	1,436	1,361
1900	2,373	1,367	1,369½	1,360½	1,319	985½	986½	925¾	1,480	1,445	1,390
1905	1,530	1,467	1,530	1,469½	1,732¾	1,090¾	1,043¾	1,187¾	1,575	1,506	1,715
1906	1,416	1,325	1,415	1,319	1,542	904½	850½	987½	1,446	1,360	1,579
1907	1,394	1,345	1,381	1,343½	1,366	901½	870½	870½	1,431	1,381	1,385
1908	1,433	1,342	1,443	1,362¾	1,297½	1,113	1,048½	1,068½	1,509	1,421	1,449
1909	1,391	1,386	1,401	1,399	1,324½	1,127½	1,125½	1,263½	1,487	1,484	1,665
1910	2,683	2,663	2,730¾	2,716¾	2,160¾	2,106½	2,123¾	2,290	2,783	2,805	3,025
1911	2,890	2,739	3,325	3,731¾	3,713½	2,947½	2,972	2,990	3,979	4,112	4,049
1912	3,488	2,557	3,646	3,614	4,283½	3,663	3,605	3,191	5,421	5,335	4,741½
1913	2,405	2,374	2,360	2,322	4,664	4,210	..	5,170	6,231	..	3,487
1914	3,232	3,187	1,640	1,616	..	3,868	..	..	12,149	..	..
1915	1,658	3,652	1,659	1,657	..	9,215	..	..	12,532	..	..
1916	..	4,645	3,106	2,676	..	9,085	..	..	14,263	..	..

No. 22.—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA

	CHINA		STRAITS SETTLEMENTS		UNITED KINGDOM		EAST COAST OF AFRICA		MAURITIUS		NATAL		REUNION	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1870-71	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	..	..	10	11,350
1875-76	77,186	9,77,67,007	11,005	1,35,18,835	63	75,480	7	8,775	19	24,515	..	..	..	..
1880-81	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1885-86	76,115	9,30,12,585	10,728	1,30,12,000	..	..	7	8,325	19	23,535	2	1,800	7	8,890
1890-91	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	..	..
1895-96	45,617	6,35,38,183	12,529	1,72,93,283	..	33,602	8	9,250	32	43,365	2	1,400	..	..
1900-01	49,761	6,74,37,324	16,779	2,28,71,735	507	8,24,420	17	19,183	38	49,335	5	6,500	..	..
1905-06	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	..	..
1906-07	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	..	..
1907-08	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	..	..	..
1908-09	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	..	..	..	..
1909-10	41,488	6,91,74,806	11,140	1,85,21,450	..	80	11	16,550	5	6,575	..	..	..	..
1910-11	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	..	..	..	..
1911-12	25,398	9,95,21,175	6,684	1,64,97,015	15	43,605	4	13,800	23	56,760	..	..	..	..
1912-13	19,575	8,82,81,150	5,098	1,05,73,050	11	17,700	..	..	10	24,950	..	..	..	..
1913-14	4,061	1,69,53,315	1,537	33,97,500	115	2,76,645	..	..	19	50,670	..	..	..	..
1914-15	1,000	16,60,680	755	12,08,575	498	8,72,225	..	..	23	43,275	..	..	..	..
1915-16	734	11,87,325	605	10,17,250	199	3,61,500	..	..	65	1,09,545	..	..	..	..
1916-17	500	8,09,925	239	5,91,025	..	..	..	..	120	3,25,200	..	..	..	..

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, 1870 to 1916

CHINA								Calendar year.
AT SHANGHAI						EXCHANGE ON INDIA		
IN TAELS			IN RUPEES					
Patna	Benares	Malwa	Patna	Benares	Malwa	Hongkong, Rupees per 100 \$	Shanghai, Rupees per 100 Taels	
405	387	495	1,233	1,208	1,506	227	305	1870
432	420	432	1,322	1,284	1,322	223	306	1875
459	437	569	1,411	1,342	1,750	225	308	1880
434	421	403	1,327	1,284	1,234	224	306	1885
356	354	387	1,089	1,081	1,184	221½	306½	1890
533½	552½	533	1,490	1,460½	1,409½	191½	264½	1895
688	672	704	1,444	1,411	1,478	150⅞	209½	1900
..	..	..	..	..	..	144⅞	202½	1905
..	..	..	..	..	..	159⅞	216⅞	1906
..	..	..	..	..	..	158½	..	1907
..	..	..	..	..	..	135⅞	..	1908
..	..	..	..	..	..	131⅞	..	1909
..	..	..	..	..	..	132⅞	..	1910
..	..	2,371½	..	..	4,281	135	180⅞	1911
..	..	2,550	..	..	5,184½	148½	203½	1912
..	..	3,010	..	..	6,036	147½	203	1913
..	..	..	..	..	..	137	..	1914
..	..	..	..	..	..	136	..	1915
..	..	..	..	..	..	157	..	1916

by SEA to each FOREIGN COUNTRY, from 1870-71 to 1916-17

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,628
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
3	4,960	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	1	600	87,956	10,73,55,180
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	80	1,09,681	60,860	8,45,93,364
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	69,708	9,45,54,375
..	..	179	2,57,120	500	7,55,175	770	10,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,995	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,39,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,782
..	..	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571
..	..	231	5,52,755	1,015	31,15,825	2,125	58,02,375	..	..	..	..	50	1,53,250	43,921	12,76,39,748
..	..	120	3,13,830	2,125	48,82,500	2,195	54,31,800	..	..	..	..	1,625	41,30,415	38,189	13,08,90,900
..	..	50	1,02,200	805	14,85,275	3,010	57,51,125	..	..	..	..	2,815	59,80,870	31,374	11,22,16,320
..	..	105	2,37,675	875	19,42,530	3,265	70,82,985	..	..	..	..	1,929	42,59,145	11,906	3,42,00,465
..	..	80	1,91,145	2,690	43,71,375	2,650	42,33,775	..	..	..	..	3,160	50,53,535	10,856	1,76,34,585
..	..	65	1,11,345	2,035	38,55,650	1,635	31,20,800	..	..	..	..	3,248	54,43,425	8,786	1,47,01,840
..	..	80	2,27,580	3,440	81,90,395	1,965	51,29,650	..	..	..	..	2,366	56,91,405	8,710	2,09,65,180

* Represents total quantity of Indian opium exported to India China (including Cochin China, Cambodia, Annam, and Tonkin)

OPIUM

No. 23.—EXPORTS of OPIUM from INDIA and IMPORTS into HONGKONG and the STRAITS SETTLEMENTS
also PERSIAN and TURKEY OPIUM IMPORTED into HONGKONG, from 1870 to 1916

	EXPORTED FROM INDIA (<i>chests</i>)							IMPORTED INTO HONGKONG FROM INDIA (<i>chests</i>)				
	FROM CALCUTTA				FROM BOMBAY		TOTAL EXPORTS	FROM CALCUTTA		TOTAL	FROM BOMBAY	TOTAL
	To China	To Straits	To Cochin China	Total to all Coun- tries	To China	To Straits		Patna	Benares			
1870	40,455	7,696	..	48,151	41,001	..	89,152	25,705	14,401	40,106	40,558	80,664
1875	34,498	10,892	10	45,400	41,964	..	87,364	25,651	8,385	34,036	42,929	76,965
1880	46,147	9,833	..	55,980	35,251	..	91,231	25,899	17,391	43,290	34,192	77,482
1885	38,817	10,677	700	50,194	37,036	..	87,230	22,865	15,240	38,105	37,516	75,621
1890	42,753	13,763	725	57,241	26,934½	..	84,175½	26,855	16,308	43,161	26,554	69,717
1895	21,529	12,263	1,650	36,342	24,084	17	60,443	15,657	6,050	21,707	25,837½	47,544½
1900	25,012	16,204	1,870	44,392	26,426	..	70,839	18,945	5,928	24,873	26,209½	51,082½
1905	32,769	12,894	500	47,976	15,055	..	63,054	23,795	8,778	32,573	15,274	47,847
1906	37,753	12,345	300	52,595	13,000	..	65,617	25,145	12,047	37,192	13,595	50,787
1907	32,945	13,558	1,020*	49,043	14,354	..	63,415	22,990	9,744	32,734	13,385½	46,119
1908	32,867	11,459	800	47,072	15,264	60	62,407	21,929	8,941	30,870	14,441	45,311
1909	28,825	10,815	2,450*	43,800	13,423	..	57,240	18,853	7,487	26,340	13,446	39,786
1910	22,570	10,688	1,110	36,620	11,870	..	48,302	15,425	5,035	20,460	11,653	32,113
1911	17,325	7,309	2,375	30,307	14,506	..	44,819	9,068	4,106	13,174	12,484½	25,658
1912	8,039†	4,603	585	19,644	15,163	..	34,827	6,659	2,320	8,979	14,507	23,486
1913	1,110*	2,567	745	11,149	3,502	..	14,651	1,045	235	1,280	3,515½	4,795
1914	1,236	985	2,150	5,563	..	..	5,563	540	626	1,166	205	1,371
1915	734	3,240	2,675	5,567	..	..	5,567	399	435	834	..	834
1916	860	3,998	2,625	4,853	..	..	4,853	75	925	1,000	..	1,000

	IMPORTED INTO THE STRAITS FROM INDIA (chests)					TOTAL IMPORTS FROM INDIA INTO HONGKONG AND THE STRAITS	PERSIAN AND TURKEY OPIUM IMPORTED INTO HONGKONG (chests)		
	FROM CALCUTTA			FROM BOMBAY	TOTAL		Persian	Turkey	Chinese
	Patna	Benares	TOTAL						
1870 . .	105	7,613	7,718	..	7,718	88,312	2,405	..	..
1875 . .	220	9,575	9,795	..	9,795	86,760	1,397	80	..
1880 . .	335	10,402	10,737	..	10,737	88,219	4,662	65	..
1885 . .	557	10,082	10,639	..	10,639	86,260	4,735	132	..
1890 . .	645	13,071	13,716	..	13,716	83,433	6,940	29½	..
1895 . .	1,131	10,852	11,983	29	12,012	59,556½	3,695	15	..
1900 . .	750	15,469	16,229	..	16,229	67,311½	5,206½	418	40
1905 . .	30	12,656	12,686	..	12,686	60,533	2,094½	33	..
1906 . .	65	12,335	12,430	..	12,430	63,217	2,388	887	..
1907 . .	255	13,183	13,448	..	13,448	59,567½	1,999	4	..
1908 . .	50	11,409	11,459	60	11,519	56,830	3,544½	5	..
1909 . .	795	9,681	10,476	..	10,476	50,262	2,416	..	..
1910 . .	564	9,839	10,403	..	10,403	42,516	1,979	..	..
1911 . .	1,420	5,705	7,125	..	7,125	32,783½	1,002½	..	..
1912 . .	1,309	3,358	4,667	..	4,667	28,153	657	..	..
1913 . .	710	1,572	2,282	..	2,282	7,077½	1,774	2	..
1914 . .	20	980	1,000	..	1,000	2,371	672	..	..
1915 . .	..	3,040	3,040	..	3,040	3,874	933	..	..
1916 . .	..	3,948	3,948	..	3,948	4,948	641	..	..

* Represents the total imports of Indian opium into Indo-China (including Cochin, China, Cambodia, Annam, and Tonkin)
† Includes figures of Hongkong but excludes those of Macao

No. 24.—IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA, from 1870 to 1916

	NORTHERN PORTS					YANGTZE PORTS (a)					CENTRAL PORTS (b)				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,363	7,730	2,534	14	11,641
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,932	2,470	17	10,699
1880	5,755	63	367	622	6,807	20,770	1,397	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1885	2,343	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1900	1,142	200	307	1	1,650	9,390	333	85	1	9,809	7,498	5,544	4,560	..	17,602
1905	188	126	376	..	690	6,152	1,000	17	..	7,169	5,783	7,808	5,244	17	18,852
1906	229	198	557	..	984	5,874	1,261	16	..	7,151	4,437	8,981	5,670	13	19,101
1907	110	95	323	2	520	8,056	1,106	7	..	9,169	4,936	8,606	5,413	6	18,961
1908	100	94	210	..	404	6,610	572	1	..	7,183	4,478	7,326	4,519	8	16,331
1909	227	157	579	..	963	5,638	427	..	..	6,065	4,259	7,745	4,921	..	16,925
1910	54	42	103	..	199	4,666	326	..	..	4,992	2,893	6,210	3,965	..	13,068
1911	51	6	146	..	203	3,443	335	13	..	3,791	3,583	3,964	3,790	12	11,349
1912	391	7	87	..	485	4,151	33	5	..	4,189	2,745	2,473	2,397	4	7,624
1913	314	2	21	..	337	2	..	..	..	2	5,959	3,255	543	1	9,758
1914	4	..	..	6	10	54	..	..	..	54	2,454	1,172	521	..	4,147
1915	..	..	..	9	9	287	..	..	..	287	1,397	856	648	..	2,901
1916	..	..	..	117	117	263	..	..	..	263	381	115	241	..	737

	SOUTHERN COAST PORTS (c)					GRAND TOTAL				
	Malwa	Patna	Benares	Sorts	TOTAL	Malwa	Patna	Benares	Sorts	TOTAL
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035
1875	9,760	7,546	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,463
1880	5,759	9,391	9,344	3,365	27,849	33,558	17,222	17,480	5,028	73,238
1885	6,660	6,847	6,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1890	8,535	16,293	11,232	4,932	41,092	28,398	25,435	17,284	4,999	76,616
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1900	4,918	9,737	5,022	489	20,216	22,948	15,864	9,974	491	49,277
1905	3,911	13,967	5,657	1,674	25,209	16,034	22,901	11,294	1,691	51,920
1906	3,824	15,033	7,232	759	26,848	14,364	25,473	13,475	772	54,084
1907	4,291	14,337	5,825	1,479	25,932	17,393	24,144	11,563	1,487	54,592
1908	4,503	12,611	6,085	1,236	24,435	15,691	20,603	10,315	1,294	43,403
1909	4,036	13,761	6,025	1,130	24,942	14,169	22,080	11,525	1,130	48,895
1910	3,044	9,273	4,245	620	17,182	10,657	15,351	8,313	620	35,441
1911	2,262	5,532	3,393	1,224	12,411	9,339	9,334	7,342	1,236	27,754
1912	2,372	4,698	2,074	24	9,668	19,159	7,216	4,563	28	31,966
1913	4,161	2,993	863	8	8,025	10,436	6,250	1,427	9	18,122
1914	1,978	793	174	1	2,946	4,490	3,965	695	7	7,157
1915	578	274	55	..	907	2,262	1,130	703	9	4,104
1916	15	122	6	2	145	659	237	247	119	1,262

NOTE.—(1) All opium imported into China reaches through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "Sorts" denote Persian and Turkish opium, chiefly Persian, and boiled opium

(a) Includes figures for Ningpo (a Central Port) up to 1896

(b) Shows figures for the port of Shanghai only up to 1896

(c) Includes figure for Wenchow and Hangchow (Central Port) up to 1896

OPIUM

No. 25.—IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, from 1907 to 1916

TREATY PORTS	Estimated population (a)	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
Newchwang	114,860	9	2	17	..	..	..	..	..	..	..
Tientsin	800,000	150	153	152	43	..	..	..	..	..	..
Chefoo	54,450	360	232	757	133	197	478	331	..	..	..
Kiaochow	(b)	11	17	37	23	6	7	6	10	9	117
TOTAL NORTHERN PORTS	969,310	530	404	963	199	203	485	337	10	9	117
Changsha	535,800	276	139	196	154	98	..	..	..	..	..
Chungking	459,640	1	..	..	5	..	..	..	..	..	..
Kiukiang	36,000	1,874	1,494	1,438	1,216	1,491	999	..	54	287	263
Chinkiang	157,090	3,302	2,894	2,609	2,039	903	1,009	..	..	..	..
Yochow	4,500	2	..	..	4	..	..	..	..	..	..
Shasi	105,000	78	43	30	17	14	452	..	..	..	..
Hankow (d)	1,321,280	238	196	135	86	56	537	2	..	..	..
Wuhu	102,130	2,428	2,042	1,657	1,451	1,228	1,189	..	..	..	..
Ichang	55,000	..	..	..	..	1	3	..	..	..	..
Nanking	378,200	970	375	..	20	..	..	..	..	..	..
TOTAL YANGTZE PORTS	3,154,640	9,169	7,183	6,065	4,992	3,791	4,189	2	54	287	263
Shanghai	1,000,000	15,722	13,727	14,873	12,108	10,908	7,615	9,758	4,147	2,901	737
Ningpo	470,000	1,458	1,323	936	505	412	9	..	..	..	..
Wenchow	203,440	108	82	82	91	23	..	..	..	..	..
Hangchow	594,730	1,673	1,199	1,034	364	1	..	..	..	..	..
TOTAL CENTRAL PORTS	2,267,670	18,961	16,331	16,925	13,068	11,349	7,624	9,758	4,147	2,901	737
Foochow	624,000	3,194	2,869	2,558	1,799	1,449	946	1,034	110	..	..
Amoy	114,000	3,370	3,257	3,807	3,377	2,830	1,629	508	54	..	..
Swatow	80,000	4,304	4,233	4,287	2,656	1,941	2,062	2,121	815	293	4
Canton	900,000	10,404	10,059	7,559	5,064	3,908	3,101	2,410	1,475	546	139
Kowloon	(b)	1,040	953	765	495	204	145	158	65	25	..
Kiungchow	51,490	1,133	846	882	115	28	217	165	..	..	..
Lappa	(b)	1,406	1,282	1,019	1,526	818	329	176	59	10	..
Pakhoi	20,000	269	279	255	122	77	103	31	2	..	2
Samshui	6,000	289	383	2,519	913	492	332	433	81	13	..
Wuchow	40,000	23	29	48	173	93	4	..	..	..	..
Kongmooch	70,000	..	295	1,243	942	570	800	989	285	20	..
Nanning	50,000	..	..	..	..	1	..	..	..	..	..
TOTAL SOUTHERN COAST PORTS	1,955,490	25,932	24,485	24,942	17,182	12,411	9,668	8,025	2,946	907	145
GRAND TOTAL	(c) 8,347,110	54,592	48,403	48,895	35,441	27,754	21,966	18,122	7,157	4,104	1,262

(a) Compiled from the China Imperial Maritime Customs Returns of Trade and Trade Reports for the year 1916

(b) No information

(c) The total population is estimated at 9,115,600 or 763,490 more, namely, 32,790 at Antung, 13,000 at Lungchow, 10,000 at Tengyueh, 16,000 at Szemao, 10,000 at Mongtaz, 8,000 at Santuao, 5,000 at Chinwangtao, 4,350 at Tsungkow, 22,530 at Tsingtau, 23,600 at Harbin, 35,740 at Sansing, 46,570 at Dairen, 23,400 at Aigun, and 612,510 at other port

(d) Including Wuchang and Hanyang

No. 26.—DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY
PORT of CHINA, from 1903 to 1916

PORTS AND DESCRIPTIONS	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
NORTHERN PORTS—														
Newchwang—														
Malwa	1	..	8	29	2	..	10	..	..	..	..	..	..	..
Patna	14	1	16	63	7	2	7	..	..	..	..	..	..	..
Benares	..	5	1	7	..	..	..	..	..	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tientsin—														
Malwa	226	174	127	153	77	83	93	19	..	..	..	..	..	..
Patna	79	73	97	114	71	70	59	24	..	..	..	..	..	..
Benares	..	..	1	5	..	..	..	..	..	..	..	..	..	..
Sorts	3	..	..	..	2	..	..	..	..	..	..	..	..	..
Chefoo—														
Malwa	135	85	53	46	31	17	120	30	51	301	309	..	..	..
Patna	17	10	13	12	6	5	66	..	1	..	1	..	..	..
Benares	394	308	374	545	323	210	571	103	145	87	21	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kiaochow—														
Malwa	..	..	..	1	..	..	4	5	..	..	5	4	..	..
Patna	..	..	..	9	11	17	25	18	5	7	1	..	..	..
Benares	..	..	..	..	..	..	8	..	1	..	..	6	9	11
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
YANGTZE PORTS—														
Changsha—														
Malwa	..	8	5	2	1	..	2	5	6	..	..	..	..	..
Patna	..	97	230	234	270	138	194	149	92	..	..	..	..	..
Benares	..	5	5	11	5	1	..	..	..	..	..	..	..	..
Chungking—														
Patna	..	..	..	1	1	..	..	5	..	..	..	..	..	..
Kipkiang—														
Malwa	2,211	2,395	1,666	1,435	1,837	1,470	1,362	1,157	1,281	968	..	54	287	263
Patna	29	23	29	24	37	24	76	59	197	26	..	..	..	..
Benares	..	..	..	..	..	..	..	..	13	5	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chinkiang—														
Malwa	3,471	3,431	2,313	2,452	3,264	2,853	2,591	2,015	897	1,000	..	..	..	..
Patna	37	31	27	46	38	41	18	24	6	..	..	..	..	..
Benares	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Yochow—														
Malwa	24	7	..	..	..	..	..	..	..	..	..	..	..	..
Patna	172	71	..	..	2	..	..	4	..	..	..	..	..	..
Benares	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shasi—														
Malwa	31	26	21	17	27	11	8	7	6	445	..	..	..	..
Patna	34	41	37	38	51	32	22	10	8	7	..	..	..	..
Hankow—														
Malwa	113	133	138	88	85	67	26	30	26	537	2	..	..	..
Patna	94	120	149	213	151	129	109	56	30	..	..	..	..	..
Benares	..	..	1	5	2	..	..	..	..	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Wuhu—														
Malwa	2,254	2,360	1,625	1,621	2,412	2,026	1,649	1,445	1,226	1,169	..	..	..	..
Patna	1	..	1	12	16	16	8	6	2	..	..	..	..	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nanking—														
Malwa	554	627	389	259	430	183	..	7	..	..	..	..	..	..
Patna	319	315	516	691	540	192	..	13	..	..	..	..	..	..
Benares	98	55	10	..	..	..	..	..	..	..	..	..	..	..
chang—														
Malwa	..	..	1	2	..	..	..	..	1	..	..	..	..	..
Patna	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ENTRAD PORTS—														
ingpo—														
Malwa	2,107	2,165	1,727	1,340	1,385	1,274	839	449	395	9	..	..	..	..
Patna	35	20	41	47	66	44	47	56	19	..	..	..	..	..
Benares	35	24	46	22	7	5	..	..	..	..	..	..	..	..
Sorts	30	..	..	..	..	..	..	..	..	..	..	..	..	..
anghai—														
Malwa	3,122	3,117	2,059	1,624	2,017	2,086	2,396	2,085	3,188	2,726	5,659	2,454	1,397	381
Patna	8,639	7,069	7,606	8,741	8,401	7,177	7,593	6,058	3,918	2,478	3,255	1,172	856	115
Benares	5,654	4,969	5,127	5,558	5,293	4,462	4,879	3,945	3,790	2,397	543	521	648	241
Sorts	78	48	19	13	6	8	..	..	12	4	1	..	..	..

OPIUM

No. 26.—DETAILED STATEMENT of IMPORTS (less RE-EXPORTS) of OPIUM (in piculs) into each TREATY PORT of CHINA, from 1903 to 1916—continued

PORTS AND DESCRIPTIONS	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
CENTRAL PORTS—contd.														
Hangchow—														
Malwa	2,185	2,431	1,996	1,473	1,534	1,124	974	359	..	..	..	..	..	..
Patna	30	26	42	41	31	23	18	5	1	..	..	..	..	..
Benares	..	23	61	89	108	52	42	..	..	..	..	..	..	..
Sorts	12	7	..	..	..	..	..	..	..	..	..	..	..	..
Wenchow—														
Malwa	12	1	1	..	..	..	..	..	2	..	..	..	..	..
Patna	160	114	119	152	108	82	82	91	26	..	..	..	..	..
Benares	..	2	8	1	..	..	..	..	..	..	..	..	..	..
Sorts	3	..	..	..	..	..	..	..	..	..	..	..	..	..
SOUTHERN COAST PORTS—														
Foochow—														
Malwa	1,518	1,442	1,081	1,025	1,062	1,085	909	846	509	851	991	109	..	..
Patna	858	686	858	1,222	829	559	522	317	112	52	34	1	..	..
Benares	421	352	441	617	425	316	272	170	69	23	1	..	..	..
Sorts	1,622	1,371	921	493	878	909	855	466	759	20	8	..	..	..
Amoy—														
Malwa	41	45	45	24	18	24	17	98	112	47	70	41	..	..
Patna	90	22	..	278	85	..	241	98	36	47	81	..	..	..
Benares	2,338	2,030	2,558	3,425	3,039	2,790	3,285	3,036	2,302	1,535	357	13	..	..
Sorts	1,450	1,325	696	196	540	358	264	140	380	..	..	..	..	..
Swatow—														
Malwa	2,478	2,352	1,672	1,518	1,882	2,093	2,009	1,307	1,127	1,218	1,858	799	290	..
Patna	2,094	1,571	1,569	1,806	1,330	1,328	1,508	1,010	522	637	206	12	3	..
Benares	689	647	855	1,036	829	805	770	336	219	204	57	4	..	..
Sorts	631	295	33	21	13	7	..	3	73	3	..	..	..	..
Canton—														
Malwa	762	926	755	832	897	815	497	391	262	605	992	964	254	15
Patna	7,488	7,325	7,842	8,486	8,123	7,498	5,904	4,175	3,018	2,239	1,130	468	247	118
Benares	1,132	1,157	1,590	1,795	1,336	1,735	1,147	497	616	256	288	102	45	6
Sorts	80	45	22	32	48	11	11	2	12	1	..	1	..	..
Kowloon—														
Malwa	333	373	358	423	482	486	445	284	161	118	139	65	25	..
Patna	341	254	557	549	536	428	287	179	43	27	18	..	..	..
Benares	..	..	1	45	22	39	33	33	..	..	1	..	..	..
Sorts	3	2	1	..	..	..	..	..	..	..	..	..	..	..
Kiungchow—														
Malwa	187	445	953	918	1,053	742	804	115	28	1	165	..	..	..
Patna	2	5	122	125	80	104	78	..	..	216	..	..	..	..
Benares	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leppa—														
Malwa	1,088	1,276	1,782	1,646	1,405	1,246	959	1,453	746	323	162	17	3	..
Patna	..	..	..	4	1	35	60	73	72	6	13	41	6	..
Benares	1	..	1	..	..	1	..	..	..	..	..	1	1	..
Sorts	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Pakhoi—														
Patna	117	104	111	82	217	140	187	89	38	68	24	1	..	..
Benares	6	29	65	103	52	139	68	33	39	35	7	1	..	..
Sorts	..	..	..	8	..	..	..	..	..	..	..	..	..	..
Samsui—														
Malwa	1	..	..	2	..	..	159	122	91	31	104	24	6	..
Patna	189	245	273	300	249	261	2,063	737	345	286	241	34	5	..
Benares	1	..	25	77	40	122	297	53	56	15	88	23	2	..
Sorts	1	..	..	..	..	..	..	..	..	..	..	..	..	..
Wuchow—														
Malwa	15	8	22	24	22	29	45	1	86	4	..	..	..	..
Patna	2	1	..	9	1	..	8	169	7	..	..	..	..	..
Benares	..	..	..	..	..	..	..	3	..	..	..	..	..	..
Konmoon—														
Malwa	..	..	..	..	..	295	1,231	931	557	1	6	19	..	..
Patna	..	..	..	..	..	..	12	11	13	799	982	236	13	..
Benares	..	..	..	..	..	..	..	..	..	..	51	30	7	..
Nanning—														
Patna	..	..	..	..	..	..	..	..	1	..	..	..	..	..

No. 27.—IMPORTS of OPIUM into FORMOSA and SIAM, from 1903 to 1916

Description	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
FORMOSA—														
Patna piculs	200	..	..	..	222	1,004	1,062	802	505	1,184	1,392	731	1,091	1,218
Benares "	602	1,240	880	1,700	1,369	..	..	..	..	..	..	..	..	..
Sorts "	690	1,577	1,167	1,596	1,089	1,561	1,580	1,991	828	983	1,386	947	798	1,073
TOTAL "	1,492	2,817	2,047	3,296	2,680	2,565	2,642	2,793	1,333	2,167	2,778	1,678	1,889	2,291
SIAM—Indian Opium . . . chest														
	1,875	2,389	1,506	641	1,385	1,383	1,550	1,246	1,320	1,225	1,566	1,970	1,900	1,300

NOTE.—There is much smuggling in Siam and a somewhat smaller quantity than is actually imported is entered in this statement. All the opium imported into Siam is believed to be Benares Opium, brought chiefly from Singapore

No. 28.—IMPORTS of OPIUM (in chests) into the STRAITS SETTLEMENTS, and EXPORTS therefrom, from 1903 to 1916

		1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916
Patna	IMPORTS— FROM—														
	Calcutta	1,567	207	30	65	255	50	795	564	1,420	1,309	710	20	..	..
	Hongkong	34	..	..	..	..	..	..	1	..	1	1	..	..	..
	China	..	..	..	..	..	..	..	2	..	..	..	..	..	..
	Saigon	..	..	..	..	..	..	..	..	50	..	4	..	..	..
	Haiphong (Tonkin)	..	..	..	..	..	..	..	..	169	..	..	..	..	..
	Other places	..	..	..	..	..	..	..	..	..	..	5	..	..	25
Benares	Calcutta	12,881	12,029	12,656	12,365	13,193	11,409	9,681	9,839	5,705	3,358	1,572	980	3,040	3,948
	Hongkong and China	2	10	22	84	..	10	..	135	11	..	..	..	5	..
	Labuan	..	..	..	..	*	*	*	*	*	*	..	..	..	..
	Rangoon	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Netherlands India	..	..	..	35	1	4	..	..	..	..	..	..	..	..
	Other places	..	..	..	..	..	..	..	..	9	..	..	..	10	27
Malwa	Hongkong and China	..	15	..	..	..	..	..	..	..	..	..	..	..	..
	Bombay	36	54	..	..	..	60	..	..	..	..	..	..	..	..
	Netherlands India	1	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL INDIAN	....	14,521	12,315	12,708	12,549	13,449	11,533	10,476	10,541	7,364	4,663	2,292	1,000	3,055	4,000
Persian	....	2,314	530	248	76	234	51	80	767	1,411	959	3,731	1,063	655	607
Turkish	....	8	15	9	4	11	7	13	11	14	1	..	..	..	..
Chinese	....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL IMPORTS	16,843	12,860	12,965	12,629	13,694	11,591	10,569	11,319	8,819	5,628	6,023	2,063	3,710	4,607
	Total imports of Indian opium from— Calcutta	14,448	12,236	12,636	12,430	13,445	11,459	10,476	10,403	7,125	4,667	2,232	1,000	3,040	3,948
	Hongkong	36	25	22	84	..	10	..	1	11	1	1	..	5	..
Patna	EXPORTS— TO—														
	Hongkong and China	939	219	30	65	45	..	45	180	415	95	35	..	..	..
	Netherlands India	87	..	..	..	..	..	4	..	..	..	..	..	..	..
	Sarawak [†]	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Siam	2	..	..	..	..	..	..	..	..	..	..	..	..	..
	Haiphong (Tonkin)	..	..	..	..	..	..	..	..	..	259	2	..	..	..
	Portuguese India	..	..	..	..	..	..	..	..	255	325	..	..	..	..
	Federated Malay States	..	..	..	..	..	..	2	5	..	..	..	..	..	..
Benares	Other places	37	..	..	..	..	..	32	..	..	14	11	39	..	..
	Hongkong and Chinese ports	2,097	1,476	1,831	1,590	750	1,936	2,397	2,520	2,257	190	60	5	..	..
	Netherlands India	2,118	2,021	2,203	2,492	2,084	1,440	1,213	1,023	664	..	..	..	2	..
	Sumatra	359	55	..	..	..	..	..	..	..	..	..	..	..	..
	Siam	1,962	2,141	940	753	1,733	1,616	1,813	1,232	565	308	284	..	..	..
	Labuan*	30	26	27	65	..	..	..	..	..	..	..	7	25	30
	British N. Borneo †	..	..	..	..	..	..	..	..	..	139	145	..	..	..
	Sarawak	148	160	135	195	170	120	101	191	147	213	92	..	70	120
	Philippines	35	28	20	43	11	..	..	..	..	..	..	195	215	106
	French Indo-China Colony	..	..	..	..	..	..	150	..	..	..	..	..	85	120
	Haiphong (Tonkin)	..	..	..	..	..	..	..	..	..	20	..	..	..	..
	Mauritius	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Portuguese India	..	..	..	..	..	..	..	..	55	..	..	..	..	..
	Federated Malay States	..	..	1,102	1,406	1,300	1,130	1,224	267	..	..	..	..	..	..
	Japan	..	..	..	..	..	..	..	..	..	150	30	..	..	..
Malwa	Selangore	175	77	..	..	..	..	..	..	..	..	..	..	..	..
	Natunas Islands and other places	78	67	67	69	99	98	65	113	83	157	37	102	17	..
	Hongkong and China	36	..	..	..	..	5	..	..	..	..	..	..	..	..
	Netherlands India	1	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL INDIAN	....	8,104	6,270	6,355	6,678	6,192	6,395	7,064	5,531	4,441	1,870	696	348	414	370
Persian	....	741	296	215	88	145	120	93	220	424	55	252	381	333	382
Turkish	....	13	15	9	4	11	7	13	11	13	..	2	..	..	..
Chinese	....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL EXPORTS	8,858	6,581	6,579	6,770	6,348	6,522	7,170	5,762	4,878	1,925	950	729	747	752
	Total exports of Indian opium to— Hongkong and Chinese ports	3,036	1,695	1,861	1,655	795	1,941	2,442	2,700	2,672	285	95	5	..	..

* The Colony of Labuan was incorporated in the Straits Settlements in 1907

† Figures for previous years which were small were included in "other places"

SALT

[FOR TABLES, SEE PAGES 180 TO 197]

Production. The total quantity of salt produced in India in 1916 amounted to 37 million maunds (1,359,000 tons). This quantity was supplemented by some 13 million maunds (463,000 tons) of imported salt, the total quantity produced and imported amounting to about 50 million maunds (1,822,000 tons). About 70 per cent of the quantity annually consumed is generally produced in India. Importation is practically limited to salt landed in Bengal and Burma from England, other countries in Europe, Aden, Italian East-Africa, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity (maunds) Produced in each of the last three years, are :

	1914	1915	1916
Burma : on the coast from sea-water and in Upper Burma from brine wells	663,709	776,401	1,055,503
Bengal : educed in the process of refining saltpetre	169	25	52
Northern India :			
Sambhar lake	5,159,167	6,961,721	3,090,168
Punjab mines and Kohat	4,185,611	4,795,386	4,909,115
Rajputana sources other than Sambhar	1,265,900	1,485,161	1,345,451
Mandi, Sultanpur, and the saltpetre refineries	177,456	222,664	302,691
	10,788,134	13,464,932	9,647,425
Central India (Datia, Gwalior) and Kashmir	4,697	4,468	4,297
Sind : Moach (near Karachi), Saran, and Dilyar deposits	382,540	453,611	456,134
Bombay : on the coast and in the Runn of Kutch	12,871,833	13,817,709	12,739,522
Madras : on the east coast	8,135,639	9,411,028	13,098,421
TOTAL	32,846,721	37,928,174	37,001,354

In 1915 the quantity of salt manufactured by Government exceeded the quantity produced by private manufacturers, but in 1916 the quantity of private salt exceeded that of Government salt.

Sea salt on the coast of Burma is produced by artificial heat ; on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. About two-thirds of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and revenue

The figures below indicate the progress in consumption in the last twenty-nine years :

	Average annual quantity Maunds	Average annual duty R
1888-89 to 1892-93 (average)	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,980
1898-99 to 1902-03	35,678,602	8,67,59,679
1903-04 to 1907-08	39,597,341	6,15,89,957
1908-09 to 1912-13	44,549,711	4,48,28,374
1913-14	49,050,804	4,94,20,176
1914-15	51,644,674	5,19,97,028
1915-16	47,843,871	4,95,38,637
1916-17	53,808,368	6,83,76,743

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics. A brief account is given below.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In seven of these a system of direct taxation on output is in force. In the other three, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is R 1-4 per maund.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, viz., R1-4 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal

In October 1897 the administration of the Orissa Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April, 1898, to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, Bengal Act VII of 1864 also remaining in force in them. In March 1901 the Act was extended to the districts of Howrah and Noakhali. A proposal for the reorganisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February, 1905, preventive

operations were started in Chittagong in October, 1900, and in Noakhali in October, 1905, tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January, 1902, by a small party under the Inspector of the Tamluk (Terapakia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in the province, except that educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs which is subject to a duty of R1-4 a maund since the 1st March, 1916. In consequence of the territorial re-distribution on the 1st April, 1912, the administration of the Orissa Salt Department was made over to the Commissioner of Excise and Salt under the Government of Bihar and Orissa.

The following are the descriptions of salt now commonly imported into Bengal :

Manufactured by solar evaporation : from Bombay, Madras, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool.

The rate of duty per maund on salt in Bengal decreased from R3-4 in 1877 to R1 in 1907. The duty has been raised from R1 to R1-4 with effect from the 1st March 1916.

From the creation of salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue, for the most part separate from and independent of the agency controlling the manufacture and sale of salt.

The control of the Salt Department in the saliferous tract of Cuttack, Balasore, and Puri in the Orissa Bihar and Division was, previous to the year 1897, under the Government of the Madras Presidency. There were at Orissa that time two Government factories for the manufacture of salt in this area, both on the Chilka Lake within the limit of the Puri district. These factories were closed, and the manufacture of salt discontinued in Orissa with effect from the 1st October, 1897, and the control of the Salt Department in Orissa was transferred to the Bengal Government from that date. With the creation of the new Province in 1912 the control of the Salt Department in Orissa was made over to the Commissioner of Excise and Salt, Bihar and Orissa, and on 1st October 1916 the Orissa Salt establishment was amalgamated with the Provincial Excise establishment.

The control of the Salt Department in the Bihar districts rests with the Commissioner of the Northern India Salt Revenue Department, and figures for Bihar are included under Northern India. Saltpetre is the principal variety of salt manufactured in this part of the country.

No salt is manufactured in, or imported direct from foreign countries into, Chota Nagpur, and no figures for consumption within Chota Nagpur are available.

There is no direct import from foreign countries into Orissa. Salt imported from foreign countries into Calcutta is re-imported into the bonded warehouses at Chandbally, duty on such salt being paid in Calcutta.

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the local Governments and Administrations within whose jurisdictions the customs organisation worked, but now immediately under the Government of India. Northern India

The salt works at Sultanpur near Delhi are worked under the supervision of the Northern India Salt Revenue Department, which has also the charge of the mines in the Salt Range in the Punjab, and of a force designated the Internal Branch maintained in Oudh, the Province of Agra, the Punjab, Rajputana, and Bihar, for the supervision of the saltpetre trade, the levy of duty on salt educed from saltpetre, and the control of the manufacture of other saline substances, such as sulphate of soda and carbonate of soda.

The general rates of duty on Rajputana salt have varied between R3 in 1877 and R1 in 1907. Salt excavated in the Sind Saugor Doab and the Kalabagh mines is subject to a duty of R1-4 per maund since the 2nd March, 1916, as also salt from the Kohat mines. Salt educed in the process of manufacturing saltpetre has always been subject to the ordinary duty.

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works Sind and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed. A depot was opened at Karachi in 1916 for the sale of Maurypur salt to break up a ring of merchants who had monopolised the land transport between Maurypur and Karachi.

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar and Parkar and Hyderabad.

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, Bombay the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements, exports, both by land and sea, pay full excise duty in

Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund, only to cover the cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and the manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat district. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Native States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 8 annas a maund were established at all important fishing centres along the coast; there were 31 yards in 1916-17.

Madras

There are two systems of salt manufacture in the Madras Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include the cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating R4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost *plus* cost of transport from the factory) were established at all important fishing centres along the coast; there were 116 yards in 1916-17.

No. 29.—Quantity and Value of Salt produced in India in each year from 1912
to 1916.

SALT*

No. 29.—QUANTITY and VALUE (excluding duty) of

INDIA.

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1912	1913	1914	1915	1916	1912	1913
Burma	..	..	..	..	..	839,653	819,636
Bengal (a)	..	..	..	..	..	(a) 640	(a) 687
Northern India— Punjab Mines	3,572,445	3,771,380	3,689,085	4,213,185	4,365,273	..	..
Kohat „	..	..	..	..	..	614,710	519,916
Mandi „	..	..	..	..	..	91,950	96,401
Sambhar Source	1,311,169	6,622,656	5,159,167	6,961,721	3,090,168	..	..
Didwana „	334,011	274,445	349,904	348,825	443,707	..	..
Pachbadra „	763,576	955,392	915,996	1,136,336	901,744	..	..
Sultanpur Works	..	..	..	..	..	27,572	19,252
Saltpetre Refineries	..	..	..	..	..	67,627	74,709
TOTAL, N. INDIA	5,981,201	11,623,873	10,114,152	12,660,067	8,800,892	802,195	710,278
Datia (Central India)	..	..	..	..	..	..	..
Gwalior	..	..	..	..	..	2,569	3,101
Kashmir	..	..	..	..	..	..	1,987
Sind	506,125	383,345	382,540	453,611	456,134	..	..
Bombay	3,319,740	3,383,120	3,282,002	3,559,515	4,103,183	11,949,857	8,961,974
Madras	4,967,024	3,142,972	2,471,370	3,652,166	5,059,657	8,219,441	6,338,099
GRAND TOTAL	14,774,090	18,533,310	16,250,064	20,325,359	18,419,866	20,914,355	16,835,762
PROVINCE	VALUE (in						
	1912	1913	1914	1915	1916	1912	1913
Burma	..	..	..	..	..	16,22,259	15,30,509
Bengal	..	..	..	..	..	78	56
Northern India— Punjab Mines	2,31,093	2,66,620	2,86,701	3,94,986	4,09,244	..	..
Kohat „	..	..	..	..	..	33,617	28,433
Mandi „	..	..	..	..	..	60,342	63,263
Sambhar Source	3,27,792	16,55,664	12,89,792	17,40,430	7,72,542	..	..
Didwana „	41,751	34,306	43,738	43,603	55,464	..	..
Pachbadra „	71,585	89,568	85,875	1,06,532	84,539	..	..
Sultanpur Works	..	..	..	..	..	6,570	6,016
Saltpetre Refineries	..	..	..	..	..	27,964	23,347
TOTAL, N. INDIA	6,72,221	20,46,158	17,06,106	22,85,551	13,21,789	1,28,493	1,21,059
Datia (Central India)	..	..	..	..	..	..	..
Gwalior	..	..	..	..	..	3,854	4,651
Kashmir	..	..	..	..	..	..	690
Sind	62,165	47,825	48,547	56,211	62,261	..	..
Bombay	5,11,959	5,24,289	5,53,227	5,99,901	6,95,839	13,63,900	10,76,055
Madras	9,22,160	5,89,307	5,32,625	12,75,703	10,18,554	15,05,500	11,40,073
GRAND TOTAL	21,68,505	32,07,579	28,40,505	42,17,366	30,98,443	38,72,403	38,73,093

* Compiled from figures especially supplied by local authorities

(a) Educated in the process of refining saltpetre

SALT PRODUCED, in each year from 1912 to 1916

maunds of 82½lb)								PROVINCE
WISER THAN BY GOVERNMENT			TOTAL					
1914	1915	1916	1912	1913	1914	1915	1916	
663,709	776,401	1,055,503	839,653	819,636	663,709	776,401	1,055,503	Burma
(a)169	(a)25	(a)52	640	687	169	25	52	Bengal (a)
..	..	..	3,572,445	3,771,380	3,689,085	4,213,185	4,365,273	Northern India— Punjab Mines
496,526	582,201	543,842	614,710	519,916	496,526	582,201	543,842	Kohat ..
75,995	98,892	124,354	91,950	96,401	75,995	98,892	124,354	Mandi ..
..	..	..	1,311,169	6,622,656	5,159,167	6,961,721	3,090,168	Sambhar Source
..	..	..	334,011	274,445	349,904	348,825	443,707	Didwana ..
..	..	..	763,576	955,392	915,996	1,136,336	901,744	Pachbadra ..
28,763	36,498	30,600	27,572	19,252	28,763	36,498	30,600	Sultanpur Works
72,698	87,274	147,737	67,963	74,709	72,698	87,274	147,737	Saltpetre Refineries
673,982	804,865	846,533	6,783,396	12,334,151	10,788,134	13,464,932	9,647,425	TOTAL, N. INDIA
..	..	182	..	..	..	..	182	Datia (Central India)
2,710	3,469	3,116	2,569	3,101	2,710	3,469	3,116	Gwalior
1,987	999	999	..	1,987	1,987	999	999	Kashmir
..	..	..	506,125	383,345	382,540	453,611	456,134	Sind
9,589,831	10,258,194	8,636,339	14,369,597	12,345,094	12,871,833	13,817,709	12,739,522	Bombay
5,664,269	5,758,862	8,038,764	13,186,465	9,481,071	8,135,639	9,411,028	13,098,421	Madras
16,596,657	17,602,815	18,581,488	35,688,445	35,369,072	32,846,721	37,928,174	37,001,354	GRAND TOTAL

Rupees)								PROVINCE
WISER THAN BY GOVERNMENT			TOTAL					
1914	1915	1916	1912	1913	1914	1915	1916	
12,61,955	16,33,053	27,72,186	16,22,259	15,30,509	12,61,955	16,33,053	27,72,186	Burma
24	9	20	78	56	24	9	20	Bengal
..	..	..	2,24,093	2,66,620	2,86,701	3,94,986	4,09,244	Northern India— Punjab Mines
27,154	31,839	29,741	33,617	28,433	27,154	31,839	29,741	Kohat ..
49,872	64,898	81,607	60,342	63,263	49,872	64,898	81,607	Mandi ..
..	..	..	3,27,792	16,55,664	12,89,792	17,40,430	7,72,542	Sambhar Source
..	..	..	41,751	34,306	43,738	43,603	55,464	Didwana ..
..	..	..	71,585	89,568	85,875	1,06,532	84,539	Pachbadra ..
9,438	11,406	11,794	6,570	6,016	9,438	11,406	11,794	Sultanpur Works
20,068	67,728	85,410	27,964	23,347	20,068	67,728	85,410	Saltpetre Refineries
1,06,532	1,75,871	2,03,552	8,00,714	21,67,217	18,12,638	24,61,422	15,30,341	TOTAL, N. INDIA
..	..	475	..	..	..	..	475	Datia (Central India)
4,066	5,203	5,454	3,854	4,651	4,066	5,203	5,454	Gwalior
825	410	410	..	690	825	410	410	Kashmir
..	..	..	62,165	47,825	48,547	56,211	62,261	Sind
11,00,032	12,81,608	11,68,197	18,75,859	16,00,344	16,53,259	18,81,509	18,64,036	Bombay
11,99,788	18,72,754	29,87,416	24,27,660	17,29,380	17,32,413	31,48,457	40,05,970	Madras
36,73,222	49,68,903	71,42,710	67,92,589	70,80,672	65,13,727	91,86,274	1,02,41,153	GRAND TOTAL

SALT

(182)

No. 30.—QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1912-13 to 1916-17

INDIA.

PROVINCE	QUANTITY (in maunds of 82½lb)					VALUE (in rupees)				
	1912-13	1913-14	1914-15	1915-16	1916-17	1912-13	1913-14	1914-15	1915-16	1916-17
Butma	1,784,413	1,773,333	1,877,900	1,616,400	2,081,917	14,62,617	14,19,452	14,38,000	25,39,000	41,08,459
Assam	14	..	..	..	..	50	..	..	..	..
Bengal	13,835,192	14,743,238	10,784,236	13,313,425	10,026,170	69,87,009	72,96,013	59,16,379	1,63,70,880	1,49,50,949
Northern India	53,370	67,184	68,390	66,741	86,871	1,93,342	1,65,289	1,78,838	1,77,720	2,13,153
Sind	2,068	2,004	1,627	1,825	1,763	2,068	2,004	1,627	1,858	2,204
Bombay	353,063	355,007	351,708	565,398	404,819	5,71,264	5,27,935	5,55,497	9,05,512	8,26,815
Madras	3,893	3,648	3,893	2,777	4,601	14,988	14,229	15,336	13,082	28,188
TOTAL	16,032,013	16,944,414	13,087,754	15,566,566	12,606,141	92,31,338	94,24,922	81,05,677	2,00,08,052	2,01,29,768

No. 31.—TOTAL QUANTITY (in maunds of 82½lb) of SALT IMPORTED and PRODUCED, in each year from 1897-98 to 1916-17

INDIA.

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1897-98	13,583,620	1897	23,871,959	37,455,579
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,810,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,007,785	45,746,025
1908-09	16,641,981	1908	34,316,649	51,458,630
1909-10	13,781,826	1909	32,341,382	46,123,208
1910-11	13,159,280	1910	40,441,773	53,601,053
1911-12	15,898,093	1911	33,360,910	49,259,003
1912-13	16,032,013	1912	35,688,445	51,720,458
1913-14	16,944,414	1913	35,369,072	52,313,486
1914-15	13,087,754	1914	32,846,721	45,934,475
1915-16	15,566,566	1915	37,928,174	53,494,740
1916-17	12,606,141	1916	37,601,354	49,607,495

No. 32.—Abstract Statement of Salt Consumption and Revenue in India

No. 32.—ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE
INDIA.

	BURMA		BENGAL†		ORISSA‡		NORTHERN INDIA		SIND
	Quantity (a)	Duty(a)	Quantity	Duty	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	R	Maunds	R	Maunds	R	Maunds	R	Maunds
1897-98 . . .	1,196,940	14,39,280	10,334,403	2,58,36,060	..	..	7,518,256	1,82,22,730	268,093
1898-99 . . .	1,256,757	14,69,988	10,308,621	2,57,71,560	..	..	7,916,980	1,90,84,620	270,323
1899-1900 . . .	1,224,205	14,49,522	10,698,617	2,67,46,550	..	..	7,486,519	1,81,04,132	275,311
1900-01 . . .	1,036,663	12,46,279	10,630,047	2,65,75,119	..	..	8,029,580	1,94,40,326	275,390
1901-02 . . .	1,186,084	14,07,629	11,035,689	2,75,39,252	..	..	7,481,964	1,80,18,584	279,483
1902-03 . . .	1,462,221	17,03,855	11,423,130	1,52,07,456	..	..	7,552,460	1,81,38,559	289,192
1903-04 . . .	1,208,639	14,60,416	11,332,732	2,26,65,520	..	..	8,195,480	1,59,70,363	288,536
1904-05 . . .	1,397,926	16,38,091	11,852,724	2,33,51,727	..	..	8,178,463	1,55,68,743	323,029
1905-06 . . .	1,417,041	17,47,820	10,138,277	1,52,07,456	..	..	9,014,986	1,33,99,248	347,432
1906-07 . . .	1,347,367	17,30,510	11,090,299	1,61,46,189	..	..	9,259,174	1,28,91,619	358,136
1907-08 . . .	1,515,199	18,69,529	10,925,322	1,09,25,350	..	..	9,665,146	95,68,643	401,283
1908-09 . . .	1,543,779	18,90,109	11,447,895	1,14,47,907	..	..	9,768,311	96,69,107	393,887
1909-10 . . .	1,765,649	21,01,194	(b)11,776,305	1,17,76,325	..	..	9,473,530	93,84,870	403,611
1910-11 . . .	1,753,918	20,89,510	(c)9,177,843	(d)91,77,866	..	..	9,062,648	89,78,055	418,945
1911-12 . . .	1,821,872	22,07,836	14,024,485	(e)1,40,24,517	869,972	8,69,973	9,787,224	96,90,917	465,328
1912-13 . . .	1,679,205	21,19,132	13,971,356	(f)1,39,71,383	1,183,576	11,83,576	10,045,919	99,64,525	461,925
1913-14 . . .	1,772,750	22,24,656	14,434,701	(g)1,44,34,724	1,028,746	10,28,746	10,425,493	1,03,42,936	446,979
1914-15 . . .	1,910,163	23,29,911	14,488,184	(h)1,44,88,210	842,634	8,42,634	12,478,635	1,24,11,215	457,998
1915-16 . . .	1,469,946	20,64,895	12,937,388	(i)1,30,36,247	928,253	9,28,253	11,239,247	1,16,87,050	489,274
1916-17 . . .	1,410,381	27,01,850	11,630,779	(j)1,45,38,914	907,952	11,34,940	17,780,232*	2,22,72,979§	486,208

NOTE.—This table states the quantity of salt actually consumed and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March, 1903, the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March, 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March, 1907. With effect from the 1st March 1916, the general rate of duty was raised from R1 to R1-4 per maund.

† Includes Orissa up to 1910-11, and excludes Eastern Bengal from 1st October, 1905, to 31st March, 1911, figures for that tract for that period not being available.

‡ Figures up to 1910-11 included under Bengal.

(a) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former is not entered in the figure under Quantity, only rough estimates being available.

(b) Exclusive of 46,706 maunds of salt issued under the credit system.

(c) Exclusive of 2,929,191 maunds of salt issued under the credit system.

(d) Exclusive of R13,47,626 adjusted under the credit system.

(e) " R41,06,716 " " " "

(f) Exclusive of R59,69,569 adjusted under the credit system.

(g) " R92,85,820 " " "

(h) " R99,33,107 " " "

(i) " R88,84,290 " " "

(j) " R86,69,906 " " "

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1897-98 to 1916-17

Duty	BOMBAY		MADRAS		TOTAL		
	Quantity	Duty	Quantity	Duty	Quantity	Duty	
	Maunds	R	Maunds	R	Maunds	R	
6,70,100	6,827,870	1,70,69,670	8,379,313	2,09,48,280	34,524,875	8,41,86,120	1897-98
6,74,840	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,268,933	8,57,91,638	1898-99
6,87,110	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,057,504	8,54,19,444	1899-1900
6,87,057	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,815,282	8,75,57,785	1900-01
6,97,628	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,579,883	8,67,04,750	1901-02
7,13,829	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,663,409	8,83,24,779	1902-03
5,76,092	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,945	7,38,27,507	1903-04
6,87,930	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,131,607	7,56,78,112	1904-05
5,19,888	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,599,745	5,73,97,425	1905-06
5,30,810	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,523,617	5,86,60,095	1906-07
4,01,283	8,727,938	87,27,938	10,893,905	1,08,93,905	42,128,793	4,23,86,648	1907-08
3,93,887	8,814,930	88,14,930	11,048,222	1,10,48,222	43,017,024	4,32,64,162	1908-09
4,03,611	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,237	4,34,85,142	1909-10
4,18,945	8,853,090	88,53,090	11,299,544	1,12,99,544	40,565,988	4,08,17,010	1910-11
4,65,328	9,475,722	94,75,722	11,408,303	1,14,08,303	47,852,907	4,81,42,596	1911-12
4,61,925	9,045,468	90,45,468	11,686,950	1,16,86,950	48,074,399	4,84,32,959	1912-13
4,46,979	9,425,533	94,25,533	11,516,602	1,15,16,602	49,050,804	4,94,20,176	1913-14
4,57,998	9,513,580	95,13,580	11,953,480	1,19,53,480	51,644,674	5,19,97,028	1914-15
5,03,780	10,060,449	1,03,97,527	10,719,314	1,09,15,885	47,843,871	4,95,38,637	1915-16
7,37,665	9,467,579	1,18,34,474	12,124,737	1,51,55,921	53,808,368	6,83,76,743	1916-17

* The figures for years prior to 1916-17 represent the quantity of salt for which duty was credited in the treasury and for which permits of removal were granted. For 1916-17 the figures represent the total quantity of salt for which duty was credited in the treasury whether permits of removal were granted during the year or not.

§ The figures for years prior to 1916-17 represent duty realised on which permits were granted. For 1916-17 the figures represent the total duty credited in the treasury.

SALT

No. 33.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1912-13 to 1916-17

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½ lb)					DUTY (in rupees)				
		1912-13	1913-14	1914-15	1915-16	1916-17	1912-13	1913-14	1914-15	1915-16	1916-17
BURMA—											
Salt imported by sea	R a. p. R a. p. 1 — 1 — 4 —	1,679,205	1,772,750	1,910,163	1,469,946	1,410,881	16,79,205	17,72,750	19,10,163	14,98,521	17,63,604
Excised salt	1 — — — 3 — — 10 — — 12 — 1 — — — 1 — 4 —	(a)	(a)	(a)	(a)	(a)	4,39,927	4,51,906	4,19,748	5,71,374	9,38,246
TOTAL QUANTITY AND DUTY	—	1,679,205	1,772,750	1,910,163	1,469,946	1,410,881	21,19,132	22,24,656	23,29,911	20,64,895	27,01,850
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	21,19,132	22,24,656	23,29,911	20,64,895	27,01,850
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	55,306	61,960	67,059	58,595	51,031
TOTAL NET REVENUE	—	—	—	—	—	—	20,63,826	21,62,696	22,62,852	20,06,300	26,50,819
BENGAL—											
Salt imported (except from Bombay and Madras)	1-8 — & 1 — —	13,029,657	13,557,119	13,078,329	12,097,155	10,880,746	1,30,29,684	1,35,57,142	1,30,78,355	1,21,96,014	1,36,01,372
Salt imported from Bombay	1-8 — } paid in & 1 } Bombay	912,835	877,582	1,146,975	523,495	370,123	9,12,335	8,77,582	11,46,975	5,23,495	4,62,654
Salt imported from Madras	1 — } paid in & 1 } Madras	28,864	..	262,880	316,738	379,910	28,864	..	2,62,880	3,16,738	4,74,888
Excised salt	..	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	13,971,356	14,434,701	14,488,184	12,937,388	11,630,779	1,39,71,383	1,44,34,724	1,44,88,210	1,30,36,247	1,45,38,914
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,97,693	1,88,224	1,89,330	1,63,297	1,58,632
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,41,69,076	1,46,22,948	1,46,77,540	1,31,99,544	1,46,97,546
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	3,68,845	3,32,299	3,68,948	3,17,127	3,34,071
TOTAL NET REVENUE	—	—	—	—	—	—	1,38,05,231	1,42,90,649	1,43,08,592	1,28,82,417	1,43,63,475
ORISSA—											
Salt imported (except from Bombay and Madras)	1—paid in Calcutta	120,662	103,033	92,096	34,846	5,902	1,20,662	1,03,033	92,096	34,846	7,377
Salt imported from Bombay	1—paid in	56	—	—	782	2,415	56	—	—	782	3,019
Salt imported from Madras	1—paid in	1,062,358	925,708	750,538	892,625	899,635	10,62,853	9,25,708	7,50,538	8,92,625	11,24,544
TOTAL QUANTITY AND DUTY	—	1,183,576	1,028,746	842,634	928,253	907,952	11,83,576	10,28,746	8,42,634	9,28,253	11,34,940
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,329	1,313	1,471	1,256	268
TOTAL GROSS REVENUE	—	—	—	—	—	—	11,84,905	10,30,059	8,44,105	9,29,509	11,35,208
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	62,772	64,290	72,503	68,257	76,000
TOTAL NET REVENUE	—	—	—	—	—	—	11,22,133	9,65,769	7,71,602	8,61,252	10,59,208
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	1-8 —, & 1	9,409,021	9,823,907	11,820,229	10,625,542	16,912,344	94,09,033	98,23,912	1,18,20,232	1,11,53,091	2,13,10,277
Share of the revenue at the Mandi Mines	— 7-6, — 6 —, — 4-6, & — 3 —	93,037	94,357	77,055	103,771	113,339	11,630	11,795	9,632	13,266	16,049
Kohat Mines	1-8 — and 1	543,861	507,229	581,351	509,934	754,549	5,43,862	5,07,229	5,81,351	5,20,693	9,46,653
TOTAL QUANTITY AND DUTY	—	10,045,919	10,425,493	12,478,635	11,239,247	17,780,232	99,64,525	1,03,42,936	1,24,11,215	1,16,87,050	2,22,72,979
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	17,07,287	17,99,730	22,15,214	19,73,633	31,37,941
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,16,71,812	1,21,42,666	1,46,26,431	1,36,60,703	2,54,10,920
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	11,64,010	13,50,797	13,18,902	15,23,439	14,37,589
TOTAL NET REVENUE	—	—	—	—	—	—	1,05,07,802	1,07,91,869	1,33,07,529	1,21,37,264	2,39,73,331

(a) No information

*No. 33.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1912-13 to 1916-17—continued*

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½lb)					DUTY (in rupees)				
		1912-13	1913-14	1914-15	1915-16	1916-17	1912-13	1913-14	1914-15	1915-16	1916-17
SIND—	R a. p.										
Salt imported by Sea	1—	2,068	2,004	1,627	1,825	1,768	2,068	2,004	1,627	1,858	2,204
Excised salt	1—4	459,857	444,975	456,371	437,449	484,445	4,59,857	4,44,975	4,56,371	5,06,922	7,35,461
TOTAL QUANTITY AND DUTY	—	461,925	446,979	457,998	439,274	486,213	4,61,925	4,46,979	4,57,998	5,08,780	7,37,665
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	84,027	93,884	83,051	86,832	1,58,508
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,45,952	5,40,863	5,41,049	5,95,612	8,96,173
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,85,734	1,84,836	1,82,511	1,78,492	2,32,437
TOTAL NET REVENUE	—	—	—	—	—	—	3,60,218	3,56,027	3,58,538	4,17,120	6,63,736
BOMBAY—											
Salt removed for export to all places (except Calcutta and Madras (including Foreign Malabar)) and salt imported by land and by Sea	1— 1—4	9,045,468	9,425,533	9,513,580	8,712,139 1,348,310	9,467,579	90,45,468	94,25,533	95,13,580	1,03,97,527	1,18,34,474
Excise duty on Goa, Daman and Diu salt (except salt exported to Madras (including Foreign Malabar)).	—	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	9,045,468	9,425,533	9,513,580	10,060,449	9,467,579	90,45,468	94,25,533	95,13,580	1,03,97,527	1,18,34,474
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	9,46,159	10,54,353	11,02,348	13,99,279	13,33,550
TOTAL GROSS REVENUE	—	—	—	—	—	—	99,91,627	1,04,79,886	1,06,15,928	1,17,96,806	1,31,68,024
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	21,34,507	20,37,474	20,63,469	19,79,402	21,23,986
TOTAL NET REVENUE	—	—	—	—	—	—	78,57,120	84,42,412	85,52,459	98,17,404	1,10,44,038
MADRAS—											
Manufactured salt sold by Government	18— & 1	3,443,515	3,356,118	4,000,612	3,200,614	3,747,794	34,43,515	33,56,118	40,00,612	32,60,827	46,84,742
Excised salt	18— & 1	6,825,739	6,840,332	6,537,472	5,958,059	6,951,970	68,25,739	68,40,332	65,37,472	60,94,077	36,89,962
Spontaneous salt sold by Government— Masulipatam Sub-division — Kistna	2-8—, 2— 1-8— & 1	38,172	31,730	11,100	21,245	20,330	38,172	31,730	11,100	21,585	28,418
Salt imported by private traders, which paid duty in Madras	1-8— & 1	6,259	4,598	5,090	3,149	4,633	6,259	4,598	5,090	3,149	5,791
Salt imported by private traders, which paid duty in Calcutta, Bombay, and Goa	2-8— } paid in & 2— } Calcutta 1-8— } paid in & 1 } Bombay	1,373,265	1,285,824	1,899,206	1,536,247	1,400,010	13,73,265	12,83,824	13,99,206	15,36,247	17,50,013
	2-8— } paid in & 2— } Goa	—	—	—	—	—	—	—	—	—	—
TOTAL	—	1,379,524	1,288,422	1,404,296	1,539,396	1,404,643	13,79,524	12,88,422	14,04,296	15,39,396	17,55,804
TOTAL QUANTITY AND DUTY	—	11,686,950	11,516,602	11,953,480	10,719,314	12,124,737	1,16,86,950	1,15,16,602	1,19,53,480	1,09,15,885	1,51,55,921
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	9,13,604	8,66,304	11,85,524	13,00,638	12,28,547
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,26,00,554	1,23,82,906	1,31,39,004	1,22,16,523	1,63,84,468
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(a) 25,08,941	(b) 32,93,704	(c) 32,48,853	(d) 34,28,782	(e) 35,96,536
TOTAL NET REVENUE	—	—	—	—	—	—	90,91,613	90,89,202	98,90,151	87,87,741	1,27,87,932
GRAND TOTAL—INDIA											
TOTAL QUANTITY AND DUTY	—	48,074,399	49,050,804	51,344,674	47,843,871	58,808,368	4,84,32,959	4,94,20,176	5,19,97,028	4,95,38,637	6,83,76,743
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	38,50,099	40,03,790	47,76,940	49,24,955	60,17,446
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,22,83,058	5,34,23,966	5,67,73,968	5,44,63,592	7,43,94,189
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	74,75,115	73,40,396	73,22,245	75,59,124	78,51,650
TOTAL NET REVENUE	—	—	—	—	—	—	4,48,07,943	4,60,74,570	4,94,51,723	4,69,04,468	6,65,42,539

(a) Include Rs.12,819 debitable to Excise
 (b) " Rs.18,18,501 " "
 (c) " Rs.18,27,415 " "
 (d) " Rs.18,48,413 " "
 (e) " Rs.18,10,193 " "

SALT

(188)

No. 34.—QUANTITY of SALT (in maunds of 82½lb) SOLD in each PROVINCE, in each year from 1897-98 to 1916-17

INDIA

SALT WHICH PAID FULL DUTY												SALT WHICH PAID NO DUTY
Burma	Assam (a)	Bengal (b)	Orissa (c)	NORTHERN INDIA			Sind	Bombay (d)	Madras (e)	Total British India, exclusive of Burma	Supplies to French and Portuguese Govern- ments, to Native States, to Amindivi Islands, and for fish curing, etc.	
				Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihár)						
1897-98 .	1,196,940	10,236,318		2,685,065	4,761,670	71,521	268,005	6,776,239	8,379,313	33,278,031	490,149	
1898-99 .	1,256,757	10,424,307		2,890,831	4,974,899	51,250	269,678	6,861,913	8,378,535	33,851,413	504,172	
1899-1900 .	1,224,205	10,772,858		2,969,274	4,467,130	50,115	274,534	6,767,343	8,605,509	33,906,763	507,661	
1900-01 .	1,036,663	10,620,120		3,018,724	4,960,022	50,834	274,445	6,783,150	9,060,452	34,767,747	481,085	
1901-02 .	1,186,084	10,958,475		3,056,620	4,377,228	48,116	278,763	6,611,840	8,984,823	34,315,865	613,790	
1902-03 .	1,462,221	11,310,705		3,120,814	4,379,006	52,640	287,987	6,814,187	9,122,219	35,087,558	417,583	
1903-04 .	1,208,639	11,284,664		3,311,551	4,829,543	54,386	287,556	6,647,425	9,930,133	36,345,258	510,016	
1904-05 .	1,397,926	11,725,883		3,134,138	4,997,185	47,140	321,275	7,242,177	10,137,288	37,605,086	588,343	
1905-06 .	1,417,041	1,952,763	10,057,648	3,438,342	5,522,626	54,018	344,911	7,770,728	9,911,281	39,052,217	443,692	
1906-07 .	1,347,367	1,964,985	10,889,995	3,159,923	6,029,635	69,616	358,078	8,043,114	10,425,527	40,940,873	426,961	
1907-08 .	1,515,199	2,072,665	10,869,013	3,711,418	5,886,214	67,514	387,537	8,727,938	10,893,905	42,616,204	512,343	
1908-09 .	1,543,779	2,024,032	11,281,212	3,827,979	5,869,143	71,189	393,887	8,814,930	11,048,222	43,330,594	607,995	
1909-10 .	1,765,649	1,742,226	11,685,092	3,882,565	5,529,558	61,407	403,611	8,827,334	10,991,808	43,123,601	489,708	
1910-11 .	1,753,918	1,679,454	11,907,324	3,876,769	5,119,253	66,626	418,945	8,853,090	11,299,544	43,221,005	598,007	
1911-12 .	1,821,872	60,535	13,484,205	1,126,179	4,168,628	5,556,865	61,731	465,328	9,475,722	11,408,303	45,807,496	
1912-13 .	1,679,205	55,360	13,163,621	1,419,948	4,158,591	5,816,275	71,054	461,925	9,045,468	11,686,950	45,879,192	
1913-14 .	1,772,750	41,983	13,616,073	1,345,163	4,126,552	6,215,697	83,244	446,979	9,425,533	11,516,602	46,817,826	
1914-15 .	1,910,163	50,945	13,365,658	1,070,167	4,915,025	7,491,173	72,437	457,998	9,513,580	11,953,480	49,390,463	
1915-16 .	1,469,946	29,815	12,304,167	1,160,192	4,676,599	6,472,172	90,476	489,274	10,060,449	10,719,314	46,002,458	
1916-17 .	1,410,881	36,238	10,962,942	1,162,028	7,773,063	9,882,095	125,074	486,208	9,467,579	12,124,737	52,020,014	

- (a) Includes Eastern Bengal from 1905-06 to 1910-11
(b) Excludes Eastern Bengal from 1905-06 to 1910-11, but includes Orissa up to 1910-11
(c) Figures up to 1910-11 included under Bengal
(d) Except salt exported to places in Bengal and the Madras Presidency
(e) Except salt exported by sea to places in Bengal and Burma

No. 35.—NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1897-98 to 1916-17

INDIA

	Burma	Assam (a)	Bengal (b)	NORTHERN INDIA			Sind	Bombay	Madras	TOTAL BRITISH INDIA, EXCLUSIVE OF BURMA
				Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra, and Oudh and Bihar)				
1897-98 . . .	14,19,140		2,42,85,920	56,73,190	1,15,30,640	+ 11,720	5,98,270	2,06,77,140	1,54,71,780	7,82,48,603
1898-99 . . .	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	5,94,530	2,16,38,360	1,82,42,260	8,32,38,160
1899-1900 . . .	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,12,330	2,00,05,930	1,66,36,200	7,97,77,761
1900-01 . . .	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901-02 . . .	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902-03 . . .	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04 . . .	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05 . . .	15,94,696		2,18,80,175	54,02,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905-06 . . .	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906-07 . . .	16,89,097	19,25,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907-08 . . .	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09 . . .	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,28,616	4,05,11,844
1909-10 . . .	20,64,335	13,01,284	1,10,06,992	33,58,256	50,34,312	—1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851
1910-11 . . .	20,55,442	12,69,986	98,96,551	33,48,746	45,51,827	—94,960	3,17,728	1,02,99,593	91,94,910	3,87,84,381
1911-12 . . .	21,69,508	60,444	1,26,45,206	35,93,379	51,00,367	—89,902	3,65,417	1,11,99,123	90,31,199	4,19,05,233
1912-13 . . .	20,63,826	55,403	1,15,21,435	35,52,111	54,19,952	—88,227	3,60,218	1,02,80,556	93,77,523	4,04,99,141
1913-14 . . .	21,62,696	41,983	1,27,09,136	35,08,447	56,51,749	—80,451	3,56,009	1,07,21,711	96,90,557	4,25,99,141
1914-15 . . .	22,62,852	50,945	1,36,56,312	42,88,236	69,73,236	—84,271	3,58,538	1,23,16,825	1,02,84,859	4,78,44,680
1915-16 . . .	20,06,300	29,815	1,20,49,985	40,95,145	62,42,849	—88,304	4,17,120	1,14,18,450	99,99,206	4,41,64,266
1916-17 . . .	26,50,819	45,360	1,30,70,723	90,28,708	1,19,19,605	—20,311	6,63,736	1,50,00,424	1,10,79,496	6,07,87,741

NOTE.—This table states the duty actually collected in each province, whether the salt was consumed there or not
(a) Includes Eastern Bengal from 1905-06 to 1910-11
(b) Excludes Eastern Bengal from 1905-06 to 1910-11

o. 36.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1916-17

INDIA

	NORTHERN INDIA								SIND					BOMBAY		MADRAS		
	BURMA	BENGAL	PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTER-NAL BRANCH	Duty	SELLING PRICE								
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury-pur	Saran	Dilgar	Sakkar					
													Maury-pur	Punjab	Duty	Selling Price	Duty	Selling Price
	R a	R a	R a	Annas	R a	R a	Annas	R a	R a						R a		R a	Annas
337-38		3 4													— 8		— 12	
338-39		3 4													— 8		— 12	
339-40		3 4													— 8		— 12	
340-41		3 4													— 8		— 12	
341-42		3 4													— 8		— 12	
342-43		3 4													— 8		— 12	
343-44		3 4													— 8		— 12	
344-45		3 4													— 8	1 6		
345-46		3 —													— 12		— 14	
346-47		3 —													— 12		— 14	
347-48		2 12													— 12		— 14	
348-49		2 12													— 12		— 14	
349-50		2 8													— 12		— 14	
350-51		2 8	2 —												— 12		— 14	
351-52		2 8	2 —												— 12		— 14	
352-53		2 8	2 —												— 12		— 14	
353-54		2 8	2 —												— 12		— 14	
354-55		2 8	2 —												— 12		— 14	
355-56		2 8	2 —												— 12		— 14	
356-57		2 8	2 —												— 12		— 14	
357-58		2 8	2 —												— 12		— 14	
358-59		2 8	2 —												— 12		— 14	
359-60		2 8	2 —												1 —		— 14	
360-61		3 —	2 2												1 —		1 —	
361-62		3 —	2 2												1 —		1 —	
362-63		3 4	3 —												1 4		1 4	
363-64		3 4	3 —												1 4		1 6	
364-65		3 4	3 —												1 4		1 6	
365-66		3 4	3 —												1 8		1 6	
366-67		3 4	3 —												1 8		1 6	
367-68		3 4	3 —												1 8		1 9	
368-69		3 4	3 —												1 8		1 9	
369-70		3 4	3 —												1 8		1 9	
370-71		3 4	3 —	1 —		3 —	10	3 —							1 13		1 13	
371-72		3 4	3 —	1 —		3 —	6 to 15	3 —		..	..	..	..	..	1 13		1 13	
372-73		3 4	3 —	1 —		3 —	5 to 16½	3 —		..	..	..	..	..	1 13		1 13	
373-74		3 4	3 —	1 —		3 —	4 to 16	3 —		..	..	..	..	..	1 13		1 13	
374-75		3 4	3 —	1 —		3 —	4 to 15	3 —		..	..	..	..	..	1 13		1 13	

SALT

No. 36.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1916-17—continued

INDIA

	NORTHERN INDIA														SIND										BOMBAY		MADRAS	
	BURMA	ASSAM	BENGAL	ORISSA	PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTERNAL BRANCH	SELLING PRICE																	
	Duty	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty																		
	R a	R a	R a	R a	R a	A p	R a	R a	Annas	R a	Duty	Maury-pur	Saran	Dilyar	Hyderabad	Karachi	Maury-pur Salt	Punjab Salt	Sukkur		Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price
1875-76.			3 4	3 —	3 —	1 —		3 —	7 to 18	3 —	..	..	..	..	..	..	..	..	..	..	1 13	..	1 13	(b) 6 —				
1876-77.			3 4	3 —	3 —	1 —		3 —	6 to 16	3 —	..	..	..	..	..	..	..	..	..	..	1 13	..	1 13	(b) 5 —				
1877-78 {			3 4	3 —	3 —	1 —		3 —	5½ to 18	3 —	2 8	1 3	..	..	..	..	..	..	..	..	1 13	..	1 13	1 13				
1878-79 {			3 2	2 12	2 12	1 —		2 12	3 to 23½	2 12	2 8	1 3	..	..	..	..	..	..	..	..	2 8	..	2 8	2 8				
1879-80.			2 14	2 8	2 8	1 —		2 8	3 to 24	2 8	2 8	1 3	..	..	..	..	..	..	..	..	2 8	..	2 8	2 8				
1880-81.			2 14	2 8	2 8	9		2 8	2½ to 15	2 8	2 8	2 3	— 6	..	..	..	..	..	..	..	2 8	2 —	2 8	2 8				
1881-82 {			2 14	2 8	2 8	9		2 8	2 to 13½	2 8	2 8	2 3	— 6	..	..	..	..	..	..	..	2 8	2 —	2 8	2 8				
1882-83.			2 —	2 —	2 —	9		2 —	2 to 14½	2 —	2 —	2 —	— 6	6 —	..	..	..	..	..	..	2 —	2 3	2 —	2 —				(c) 3 —
1883-84.			2 —	2 —	2 —	9		2 —	3 to 9½	2 —	2 —	2 —	— 6	6 —	..	..	..	..	..	..	2 —	2 3	2 —	2 —				
1884-85.			2 —	2 —	2 —	9		2 —	1½ to 12½	2 —	2 —	1 6	— 6	6 —	..	..	10	..	..	..	2 —	2 7	2 —	2 —				
1885-86.			2 —	2 —	2 —	9		2 —	1½ to 8	2 —	2 —	1 6	— 9	6 3	..	..	10	10 6	..	..	2 —	2 6	2 —	2 —				
1886-87.			2 —	2 —	2 —	9		2 —	1½ to 8	2 —	2 —	1 6	— 9	6 3	..	..	10	10 6	..	..	2 —	2 9	2 —	2 —				
1887-88 {			2 8	2 8	2 8	9		2 8	1½ to 7	2 8	2 8	1 6	1 6	1 6	..	..	10	10 6	..	..	2 8	3 5	2 8	2 8				
1888-89	1 —		2 8	2 8	2 8	9		2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	3 6	2 8	2 8				
1889-90.	1 —		2 8	2 8	2 8	9		2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 8	2 8	2 8				
1890-91.	1 —		2 8	2 8	2 8	9		2 8	1½ to 4½	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 2	2 8	2 8				
1891-92.	1 —		2 8	2 8	2 8	9		2 8	1½ to 3	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1892-93.	1 —		2 8	2 8	2 8	9		2 8	1 to 3	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1893-94.	1 —		2 8	2 8	2 8	9		2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 4	2 8	2 8				
1894-95.	1 —		2 8	2 8	2 8	9		2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 7	2 8	2 8				
1895-96.	1 —		2 8	2 8	2 8	9		2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 —	2 8	2 8				
1896-97.	1 —		2 8	2 8	2 8	9		2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 10	2 8	2 8				
1897-98	1 —		2 8	2 8	2 8	9		2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 9	2 8	2 8				
1898-99.	1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 9	2 8	2 8				
1899-1900	1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 1	2 8	2 8				
1900-01.	1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 8	(c)	2 8				
1901-02 {	(d) 1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 7	(e)	2 8				
1902-03 {	(e) 1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 8	2 8	2 8				
1903-04 {	1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	3 11	2 8	2 8				
1904-05 {	1 —		2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	2 6	2 8	2 8				
1905-06 {	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 10	2 8	2 8				
1906-07	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 10	2 8	2 8				
1907-08	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1908-09	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1909-10	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1910-11	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1911-12	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1912-13	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1913-14	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1914-15	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1915-16	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				
1916-17	1 —	1 8	2 8	2 8	2 8	9		2 8	2 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	..	2 8	1 11	2 8	2 8				

(a) Per Lahori maund of 102½ lb up to 17th March, 1903

(b) Special rates charged at Ganjam and Ichapur (Suria) from 1874 to 1878

(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt

(d) Duty on imported salt

(e) Duty on salt in districts where the system of direct taxation is in force

(f) The price of salt at Khewrah was one anna and one pie, of the other mines in Cis-Indus Division 10 pies a maund up to 31st January, 1912, after which it was sold at one anna and one pie from Khewrah and one anna per maund from other mines. From 1st April, 1912, the price of salt throughout the Cis-Indus and Kolabagh Mines Division was 1 anna and 2 pies per maund. From 1st November 1914 the price of salt was raised to 1 anna and 6 pies per maund

(g) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction

(h) There were also other rates varying with the quality of the salt and with reference to the auction sales. The prices ranged from 2 annas and 6 pies to Rs. 1-10 per maund in 1916-17

No. 37.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED or MANUFACTURED, in each year from 1897-98 to 1916-17

BENGAL

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports (b)	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	Salt made under Excise licenses	GRAND TOTAL
1897-98	7,115,200	973,422	..	1,128,113	1,569,890	791,428	557,347	86,564	12,221,964	(a) 162,351	12,384,315
1898-99	6,276,968	508,510	..	885,076	1,553,262	489,839	557,473	79,434	10,350,562	..	10,350,560
1899-1900	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	31,044	10,780,590	..	10,780,590
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	..	8,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	..	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	..	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	..	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	182,588	570,830	72,704	12,182,801	..	12,182,810
1905-06	4,557,293	734,928	767,032	2,166,185	2,085,844	432,223	728,988	29,999	11,502,492	..	11,502,492
1906-07	5,686,685	1,181,697	1,556,235	1,525,188	980,212	743,922	633,939	2,563	12,260,411	..	12,260,411
1907-08	4,814,125	1,476,534	1,999,808	2,049,731	2,177,532	1,018,618	958,461	7,764	14,502,573	..	14,502,573
1908-09	4,707,921	814,684	3,291,346	2,199,256	2,488,270	487,836	884,967	..	14,874,280	..	14,874,280
1909-10	3,768,826	857,229	2,966,308	1,587,713	1,147,211	1,270,360	886,214	4,000	12,487,861	..	12,487,861
1910-11	4,306,259	741,079	1,691,031	1,432,511	1,446,802	1,816,346	879,753	..	12,313,781	..	12,313,781
1911-12	4,974,356	1,040,644	1,878,283	1,915,294	1,634,379	2,042,315	831,784	..	14,317,055	..	14,317,055
1912-13	3,979,219	850,432	1,857,716	3,407,760	897,582	2,709,556	934,430	32,611	14,669,306	..	14,669,306
1913-14(c)	3,251,373	790,446	2,202,709	2,820,388	3,374,837	2,230,636	938,017	..	15,608,456	..	15,608,456
1914-15(c)	2,148,520	466,347	882,413	4,033,560	1,660,681	1,638,151	875,790	261,042	11,966,504	..	11,966,504
1915-16(c)	3,261,241	8,060	2,670,163	2,113,275	1,654,875	3,741,874	425,319	317,103	14,191,910	..	14,191,910
1916-17(c)	2,432,058	..	1,512,344	2,211,654	1,035,814	2,694,806	360,797	380,931	10,628,404	..	10,628,404

NOTE.—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the seaborne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out, whether the salt is landed or not

(a) Government salt

(b) Massawah salt which was formerly shown under heading "From other countries," is shown under heading "From Red Sea Ports" from 1913-14

(c) Includes figures for Chittagong Port

No. 38.—QUANTITY (in maunds of 82½lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1897-98 to 1916-17

BENGAL

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT		TOTAL			
		Imported by Sea	Made in excise works				
					₹	₹	₹ a p
1897-98 . .	17,047	10,319,271	..	10,336,318	2,46,45,460	80·3	2 8 —
1898-99 . .	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 —
1899-1900 . .	62,616	10,710,242	..	10,772,858	2,58,05,843	62·31	2 8 —
1900-01 . .	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 —
1901-02 . .	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 —
1902-03 . .	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	{ 2 8 —
1903-04 . .	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 — —
1904-05 . .	..	11,725,883	..	11,725,883	2,23,72,330	48·63	{ 2 — —
1905-06 . .	..	12,010,411	..	12,010,411	1,83,03,466	50·73	{ 1 8 —
1906-07 . .	..	12,854,980	..	12,854,980	1,89,83,069	48·63	{ 1 8 —
1907-08 . .	..	12,941,678	..	12,941,678	1,28,61,654	54·44	{ 1 0 —
1908-09 . .	..	13,305,244	..	13,305,244	1,32,70,337	50·01	1 0 —
1909-10 . .	..	13,427,318	..	13,427,318	1,32,02,076	37·7	1 0 —
1910-11 . .	..	13,586,778	..	13,586,778	1,19,09,845	45·7	1 0 —
1911-12 . .	..	13,484,205	..	13,484,205	1,29,79,227	64·47	1 0 —
1912-13 . .	..	13,163,621	..	13,163,621	1,18,85,280	62·2	1 0 —
1913-14 . .	..	13,616,073	..	13,616,073	1,30,41,435	54·4	1 0 —
1914-15 . .	..	13,865,658	..	13,865,658	1,40,25,260	77·3	1 0 —
1915-16 . .	..	12,304,167	..	12,304,167	1,23,67,112	142·54	{ 1 0 —
1916-17 . .	..	10,962,942	..	10,962,942	1,34,04,794	145·58	{ 1 4 —

SALT

(192)

No. 39.—QUANTITY (in maunds of 82½lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER, and QUANTITY PASSED FREE of DUTY, in each year from 1897-98 to 1916-17

BENGAL

	By Eastern Bengal and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1897-98	881,757	4,282,068	3,959,380	9,123,205	2,000
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	—
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	—
1904-05	3,053,455	3,420,780	3,236,308	9,750,543	—
1905-06	3,996,550	2,836,010	3,076,302	9,908,862	—
1906-07	1,230,062		2,489,674	8,922,877	—
1907-08	6,433,203		2,271,829	9,096,238	—
1908-09	6,824,409		2,214,408	8,969,540	—
1909-10	6,755,132		2,135,457	8,726,538	—
1910-11	6,591,081		2,336,893	8,946,210	—
1911-12(a)	6,609,317		2,640,417	10,144,499	—
1912-13(a)	7,504,082		2,586,980	10,552,244	—
1913-14(a)	8,251,534		2,566,666	10,818,200	—
1914-15 (a)	8,331,478		1,890,172	10,221,650	—
1915-16 (a)	7,617,933		1,785,257	9,403,190	—
1916-17(a)	6,108,671		2,690,081	8,798,752	—

NOTE.—Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April, 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shown from the year 1906-07

(a) Includes exports from Chittagong

No. 40.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED, in each year from 1911-12 to 1916-17

ORISSA

	From Calcutta by water	From Madras by rail	From Bombay by rail	Total Imports
1911-12	128,500	747,923	—	876,423
1912-13	118,980	1,062,858	56	1,181,894
1913-14	108,000	925,708	—	1,033,708
1914-15	81,986	750,538	—	832,524
1915-16	36,000	892,625	782	929,407
1916-17	6,000	899,635	2,415	908,050

NOTE.—Salt is not manufactured in Orissa

No. 41.—QUANTITY (in maunds of 82½lb) of SALT SOLD for HOME and INLAND CONSUMPTION, and RATE OF DUTY, in each year from 1911-12 to 1916-17

ORISSA

	Sales of Salt				Rate of duty per maund
	Private Salt imported by Sea	Government Salt brought from Madras	Government Salt brought from Bombay	Total	
1911-12	122,050	747,923	—	869,973	1 0
1912-13	120,662	1,062,858	56	1,183,576	1 6
1913-14	103,038	925,708	—	1,028,746	1 0
1914-15	92,096	750,538	—	842,634	1 0
1915-16	34,846	892,625	782	928,253	1 0
1916-17	5,902	899,635	2,415	907,952	1 4

No. 42.—QUANTITY (in maunds of 82½lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to NATIVE STATES, in each year from 1897-98 to 1916-17

NORTHERN INDIA

	Rates of duty	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL OF DUTY- PAID SALT	Salt passed free of duty to Native States
	Rs a.					
1897-98	2 8	2,685,065	4,761,670	71,521	7,518,256	246,593
1898-99	2 8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2 8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2 8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2 8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	{ 2 8 } 2 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2 —	3,311,551	4,829,543	54,386	8,195,480	170,074
1904-05	{ 2 — } 1 8 (a)	3,134,138	4,997,185	47,140	8,178,463	231,566
1905-06	1 8	3,438,343	5,522,626	54,018	9,014,986	176,501
1906-07	1 — (b)	3,159,923	6,029,635	69,616	9,259,174	116,718
1907-08	1 —	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1 —	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1 —	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1 —	3,876,769	5,119,253	66,626	9,062,648	191,045
1911-12	1 —	4,168,628	5,556,865	61,731	9,787,224	127,830
1912-13	1 —	4,158,590	5,816,275	71,054	10,045,919	186,557
1913-14	1 —	4,126,552	6,215,697	83,244	10,425,493	176,129
1914-15	1 —	4,915,025	7,491,173	72,437	12,478,635	230,375
1915-16	{ 1 — } 1 4 (c)	4,676,599	6,472,172	90,476	11,239,247	192,472
1916-17	1 4	7,773,063	9,882,095	1,25,074	17,780,232	230,598

(a) Duty reduced from the 20th March, 1905

(b) " " " " 20th March, 1907

(c) " raised " " 2nd March 1916

No. 43.—DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1897-98 to 1916-17

NORTHERN INDIA

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL
1897-98	61,39,750	1,19,04,180	1,78,800	1,82,22,730
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	61,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055
1911-12	40,72,308	55,56,865	61,744	96,90,917
1912-13	40,77,184	58,16,275	71,086	99,64,525
1913-14	40,43,990	62,15,697	83,249	1,03,42,936
1914-15	48,48,172	74,91,173	72,441	1,24,11,786
1915-16	47,00,094	68,93,729	93,227	1,16,87,050
1916-17	97,43,117	1,23,73,509	1,56,353	2,22,72,979

SALT

No. 44.—QUANTITY (in maunds of 82½lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1897-98 to 1916-17

BOMBAY

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)							QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED			Total quantity which paid duty					
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL						
									Supplied to other Government, Native States, and for other purposes within the Presidency				
	R a.									R	R	R	
1897-98 .	2 8	3,111,317	3,359,855	6,471,172	8,198	296,869	305,067	6,776,239	42,210	6,818,449	1,76,20,860	16,05,470	1,60,15,390
1898-99 .	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170
1899-1900 .	2 8	2,791,535	3,746,696	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,880
1900-01 .	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,769	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02 .	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03 .	{ 2 8 2 — }	2,382,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,593	15,92,094	1,59,88,459
1903-04 .	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05 .	{ 2 — 1 8 }	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06 .	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07 .	{ 1 8 1 — }	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08 .	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09 .	1 —	2,709,695	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	73,45,464
1909-10 .	1 —	2,746,208	5,663,099	8,409,307	15,354	402,673	418,027	8,827,334	67,691	8,895,025	97,41,206	18,65,226	78,75,980
1910-11 .	1 —	2,962,448	5,513,209	8,475,657	17,996	356,437	374,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,935
1911-12 .	1 —	3,188,076	5,925,602	9,113,678	16,677	345,393	362,070	9,475,748	87,443	9,563,191	1,04,34,323	21,16,578	83,67,745
1912-13 .	1 —	3,095,934	5,596,471	8,692,405	17,530	335,533	353,063	9,045,466	78,892	9,124,360	99,91,627	21,34,507	73,57,120
1913-14 .	1 —	3,252,494	5,818,032	9,070,526	13,176	341,831	355,007	9,425,533	79,445	9,504,978	1,04,79,886	20,37,474	84,42,412
1914-15 .	1 —	3,391,125	5,700,747	9,161,872	11,748	339,960	351,708	9,513,580	69,330	9,582,919	1,06,15,923	20,63,469	85,52,459
1915-16 .	{ 1 — 1 — 1 — }	3,302,452	6,192,599	9,495,051	12,347	553,051	565,398	10,060,449	87,773	10,148,223	1,17,96,806	19,79,402	98,17,404
1916-17 .	1 —	2,883,416	6,179,344	9,062,760	12,808	392,011	404,819	9,467,579	79,053	9,546,632	1,31,68,024	21,23,986	1,10,44,038

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 37 and 47

(b) Include miscellaneous salt collections

No. 45.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY, in each year from 1897-98 to 1916-17

BOMBAY

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India : Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Káthiawár	Other places	TOTAL	
1897-98 .	3	8,195	8,198	296,857	..	12	296,869	305,067
1898-99 .	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900 .	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01 .	1	8,792	8,793	300,962	..	14	300,976	300,769
1901-02 .	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03 .	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04 .	2	13,553	13,560	267,280	..	15	267,295	280,855
1904-05 .	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06 .	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07 .	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08 .	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09 .	..	20,551	20,551	355,305	..	17	355,322	357,873
1909-10 .	..	15,354	15,354	402,651	..	22	402,673	418,027
1910-11 .	..	17,996	17,996	359,418	..	19	359,437	377,433
1911-12 .	..	16,677	16,677	345,367	..	26	345,393	362,070
1912-13 .	..	17,530	17,530	335,514	..	19	335,533	353,063
1913-14 .	..	13,176	13,176	341,811	..	20	341,831	355,007
1914-15 .	1	11,747	11,748	339,944	..	16	339,960	351,708
1915-16 .	1	12,346	12,347	553,035	..	16	553,051	565,398
1916-17 .	1	12,807	12,808	391,997	..	14	392,011	404,819

No. 46.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1897-98 to 1916-17

SIND

	Imported	Manufactured	TOTAL	DELIVERED FOR CONSUMPTION			Total proceeds realised	Charges of collection	Net revenue
				Home	Inland	TOTAL			
							₹	₹	₹
1897-98	1,282	290,820	292,102	267,366	676	268,042	7,21,930	1,23,660	5,98,270
1898-99	1,415	300,674	302,089	265,340	3,696	269,036	7,33,860	1,39,330	5,94,530
1899-1900	1,209	318,609	319,818	271,593	3,052	274,645	7,44,740	1,32,410	6,12,330
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436
1902-03	20,152	291,699	311,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155
1907-08	13,950	400,785	414,735	385,251	2,286	387,537	4,86,591	1,43,820	3,42,771
1908-09	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581
1910-11	25,996	435,298	461,294	392,949	..	392,949	4,96,902	1,79,174	3,17,728
1911-12	34,129	518,035	552,164	431,299	..	431,299	5,43,748	1,78,331	3,65,417
1912-13	31,004	450,786	481,790	430,921	..	430,921	5,45,952	1,85,734	3,60,218
1913-14	26,778	396,096	422,874	420,201	..	420,201	5,40,845	1,84,836	3,56,009
1914-15	35,880	385,798	421,678	422,118	..	422,118	5,41,049	1,82,511	3,58,538
1915-16	40,496	495,640	536,136	448,778	..	448,778	5,95,612	1,78,492	4,17,120
1916-17	37,800	483,966	521,766	448,408	..	448,408	8,96,173	2,32,437	6,63,736

No. 47.—QUANTITY (in maunds of 82½lb) of SALT MANUFACTURED and IMPORTED, in each year from 1897-98 to 1916-17

MADRAS

	MANUFACTURED			IMPORTED : from Bombay, Goa, and other places	GRAND TOTAL
	By Government	Under excise licenses	TOTAL		
1897-98	1,754,973	4,708,936	6,463,909	1,252,053	7,715,962
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,588,312	12,400,812	1,350,905	13,751,717
1911-12	4,734,184	6,814,686	11,548,870	1,385,993	12,934,863
1912-13	4,849,155	8,062,964	12,912,119	1,379,524	14,291,643
1913-14	3,123,165	8,412,610	9,535,775	1,288,422	10,824,197
1914-15	2,465,010	5,633,985	8,098,995	1,404,236	9,503,231
1915-16	3,681,944	5,851,488	9,533,432	1,539,396	11,072,828
1916-17	5,053,813	8,011,800	13,065,613	1,404,643	14,470,256

SALT

No. 48.—QUANTITY (in maunds of 82½ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORT ED SALT, and RATE OF DUTY, in each year from 1897-98 to 1916-17

MADRAS

	SOLD FOR HOME AND INLAND CONSUMPTION				PROCEEDS REALISED	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	TOTAL				
					Rs	Annas	Rs a	Rs a p
1897-98 . . .	1,798,570	1,252,053	5,328,690	8,379,313	1,70,44,790	9-5	2 8	{ 2 10— 2 11— 2 11 6— 2 12— 2 13—
1898-99 . . .	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9-25	2 8	{ 2 10— 2 11— 2 11 6—
1899-1900 . . .	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9-23	2 8	{ 2 10— 2 11—
1900-01 . . .	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9-38	2 8	{ 2 10— 2 11—
1901-02 . . .	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10-4	2 8	{ 2 10— 2 11—
1902-03 . . .	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10-4	{ 2 8 2 —	{ 2 11— 2 10— 2 3— 2 2—
1903-04 . . .	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11-35	2 —	{ 2 3— 2 2—
1904-05 . . .	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8-70	{ 2 8 1 —	{ 2 3— 2 2— 1 11— 1 10—
1905-06 . . .	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8-72	1 8	{ 1 11— 1 10—
1906-07 . . .	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8-17	{ 1 8 1 —	{ 1 11— 1 10— 1 3— 1 2—
1907-08 . . .	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8-08	1 —	{ 1 3— 1 2—
1908-09 . . .	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8-17	1 —	{ 1 3— 1 2—
1909-10 . . .	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8-23	1 —	{ 1 3— 1 2—
1910-11 . . .	3,578,676	1,350,905	6,369,963	11,299,544	1,05,82,514	8-27	1 —	{ 1 3— 1 2—
1911-12 . . .	3,661,946	1,385,993	6,360,362	11,408,303	1,04,77,272	8-32	1 —	{ 1 3— 1 2—
1912-13 . . .	3,431,667	1,379,524	6,825,739	11,686,950	1,08,09,545	8-28	1 —	{ 1 3— 1 2—
1913-14 . . .	3,387,348	1,288,422	6,840,332	11,516,602	1,09,20,170	8-10	1 —	{ 1 3— 1 2—
1914-15 . . .	4,011,712	1,404,296	6,537,472	11,953,480	1,14,87,129	8-11	1 —	{ 1 3— 1 2—
1915-16 . . .	3,221,859	1,539,396	5,958,059	10,719,314	1,13,66,735	7-84	{ 1 — 1 4	{ 1 3— 1 2— 1 7— 1 6—
1916-17 . . .	3,768,124	1,404,643	6,951,970	12,124,737	1,25,81,404	5-13	1 4	{ 1 7— 1 6—

No. 49.—QUANTITY of SALT (in maunds 82½ lb), SUPPLIED FREE of DUTY, in each year from 1897-98 to 1916-17

MADRAS

	To French Government	For fish curing	For other purposes	TOTAL
1897-98	41,622	157,722	..	199,344
1898-99	54,577	138,655	..	193,232
1899-1900	44,224	191,985	1,600	237,809
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,838	192,726	(a) 7,602	261,166
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	73,238	150,823	(d) 8,860	232,921
1907-08	57,616	205,275	(e) 6,400	269,291
1908-09	80,470	197,135	2,540	280,145
1909-10	61,882	179,914	10,108	251,904
1910-11	62,114	222,075	4,691	288,880
1911-12	84,787	203,836	4,956	293,579
1912-13	64,000	214,815	8,254	287,069
1913-14	60,984	181,391	(f) 262,966	505,335
1914-15	61,718	159,025	(g) 60,797	281,540
1915-16	81,280	151,298	(h) 112,692	345,270
1916-17	73,316	210,459	(i) 113,694	397,469

(a) Includes 6,000 mds. sent to the Travancore State

(b) " 2,400 " " " "

(c) " 3,600 " " " "

(d) " 6,000 " " " "

(e) " 4,000 " " " "

(f) " 252,302 " " " "

(g) " 47,699 " " " "

(h) " 100,000 " " " "

(i) " 63,200 " " " "

and 39,682 mds. to the Cochin State

No. 50.—QUANTITY (in maunds of 82½ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1897-98 to 1916-17

MADRAS

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		₹	₹	
1897-98	7,585,492	1,72,72,460	18,00,680	1,54,71,780
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,56,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,54,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,039	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,936	1,08,64,310	16,69,400	91,94,910
1911-12	10,441,551	1,07,48,794	17,17,595	90,31,199
1912-13	10,725,958	1,10,73,645	16,96,122	93,77,523
1913-14	10,762,857	1,11,65,670	14,75,113	96,90,557
1914-15	11,213,387	1,17,06,297	14,21,438	1,02,84,859
1915-16	9,990,912	1,15,78,575	15,79,369	99,99,206
1916-17	11,644,677	1,28,65,839	17,86,343	1,10,79,496

STAMPS

[FOR TABLES, SEE PAGES 199 TO 217]

Classes of
Stamps

The stamp revenue is derived from two great classes of stamps (1) judicial or court-fee stamps, and (2) non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870; non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation. The immediate control of the stamp revenue is vested in local Governments, subject to the general supervision of the Government of India. The revenue derived from stamps is shared between the Imperial and the Provincial Governments.

The stamps are manufactured in England, the quantities required for consumption being sent to India on annual indents. Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. The various classes of stamps with their values are—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	" " " " 10 "
Special adhesive stamps	" " " " 1,000 "
Hundi stamped paper	" " " " 15 "
Impressed non-judicial stamps	" " " " 1,000 "
Adhesive court-fee stamps	" 1 anna " 6 "
Impressed " "	" 10 rupees " 1,000 "
Stamps for copies	" 2 annas " 2 "

Revenue

The revenue from stamps has increased steadily, as will be seen from the figures below :—

	Judicial R	Non-Judicial R	TOTAL R
Annual average 1878-79 to 1882-83.	2,20,39,898	1,05,76,996	3,26,16,894
" " 1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
" " 1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
" " 1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
" " 1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
" " 1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
" " 1908-09 to 1912-13	4,96,27,909	2,46,53,342	7,42,81,251
In the year 1912-13	5,23,03,804	2,77,79,391	8,00,83,195
" " 1913-14	5,45,13,263	2,96,82,225	8,41,95,488
" " 1914-15	5,44,17,197	2,56,72,935	8,00,90,132
" " 1915-16	5,84,09,923	2,78,09,402	8,62,19,325
" " 1916-17	6,11,90,061	3,07,10,928	9,19,00,989

STAMPS*

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1897-98 to 1916-17

	RECEIPTS			CHARGES				NET RECEIPTS	Cost of general supervision †	Cost of stamps, stamped paper and plain paper used with Court-fee stamps sup- plied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judi- cial stamps	TOTAL	Discount and es- tablish- ment for sale of stamps	Refunds	Other charges	TOTAL			
1897-98	3,30,24,660	1,52,83,350	4,83,08,010	7,79,360	5,26,280	73,280	13,78,920	4,69,29,090	1,27,110	8,87,860
1898-99	3,34,23,250	1,45,06,890	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899-1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900-01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901-02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902-03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,81,258
1903-04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018
1908-09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,67,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	65,067	8,27,755
1910-11	5,13,78,846	2,42,68,923	7,56,47,769	11,56,320	8,13,610	1,54,925	21,24,855	7,35,22,914	64,161	8,32,297
1911-12	5,05,76,876	2,52,85,661	7,58,62,537	12,36,574	9,30,080	1,35,821	23,02,475	7,35,60,062	71,428	8,56,273
1912-13	5,23,03,804	2,77,79,391	8,00,83,195	12,79,572	10,06,773	1,46,682	24,33,027	7,76,50,168	71,202	9,40,206
1913-14	5,45,13,268	2,96,82,225	8,41,95,488	14,13,156	9,52,531	1,40,717	25,06,404	8,16,89,084	69,949	8,72,201
1914-15	5,44,17,197	2,56,72,935	8,00,90,132	13,39,012	10,52,578	1,49,111	25,40,701	7,75,49,431	73,647	7,15,764
1915-16	5,84,09,923	2,78,09,402	8,62,19,325	14,24,607	9,39,391	1,63,593	25,27,591	8,36,91,734	71,811	5,31,893
1916-17	6,11,90,061	3,07,10,928	9,19,00,989	15,02,646	9,45,600	1,37,556	25,85,802	8,93,15,187	73,796	5,87,356

† Incomplete

No. 52.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judi- cial stamps supplied to each pro- vince by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon(a)
	Sale of court-fee stamps	Sale of Stamps for copies	Sale of plain paper used with labels	Miscellane- ous receipts	TOTAL	Discount and es- tablish- ment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	3,11,07,670	14,76,020	4,25,120	15,850	3,30,24,660	3,30,650	3,37,050	39,150	7,06,850	2,95,230
1898-99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899-1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902-03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907-08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908-09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909-10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,33,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098
1911-12	4,77,10,184	22,46,143	6,11,379	9,170	5,05,76,876	4,27,454	5,78,989	53,749	10,60,192	3,66,190
1912-13	4,92,70,723	23,81,516	6,40,818	10,747	5,23,03,804	4,39,153	6,20,586	57,114	11,16,853	3,98,458
1913-14	5,13,20,411	26,00,369	5,79,168	13,315	5,45,13,263	5,69,850	5,47,490	54,741	11,72,081	3,67,727
1914-15	5,13,03,569	24,41,920	6,32,082	39,626	5,44,17,197	4,87,641	6,14,054	60,353	11,62,048	2,33,567
1915-16	5,53,17,235	24,24,101	6,49,624	18,963	5,84,09,923	4,94,731	5,70,174	67,391	11,32,296	1,91,677
1916-17	5,80,03,449	24,89,402	6,85,047	12,163	6,11,90,061	5,16,247	5,84,259	62,099	11,62,605	2,24,151

* Compiled from special official returns

NOTE.—Figures for Berar are included with effect from 1903-04

(a) See note (b) at foot of table No. 58

No. 53.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for a INDIA,* from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Re-funds	Other charges	TOTAL	
1897-98	1,11,83,790	17,14,450	4,02,660	12,91,590	1,44,400	3,49,250	1,97,210	1,52,83,350	4,48,690	1,89,230	34,130	6,72,050	5,92,630
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,66,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,23,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,969	9,91,007	4,78,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909-10	1,52,63,435	32,79,023	9,22,330	8,44,546	3,47,876	5,72,521	9,08,387	2,28,73,098	7,37,935	3,04,972	98,846	11,41,753	4,51,263
1910-11	1,50,11,717	35,90,588	12,98,084	8,06,800	5,38,261	8,74,225	10,84,248	2,42,68,923	7,42,910	3,02,441	94,568	11,39,919	4,54,201
1911-12	1,58,53,792	39,02,999	12,94,833	6,96,800	5,82,133	8,33,976	10,27,128	2,52,85,661	8,09,120	2,51,091	82,072	12,42,283	4,90,083
1912-13	1,69,90,934	43,81,389	14,73,999	6,96,800	6,76,903	12,17,314	12,48,052	2,77,79,391	8,40,419	3,86,187	89,568	13,16,174	5,41,748
1913-14	1,81,50,779	48,31,826	15,33,584	6,96,800	8,05,068	10,92,458	14,77,710	2,96,82,225	8,43,306	4,05,041	85,976	13,34,323	5,04,574
1914-15	1,64,94,591	38,14,548	8,45,175	6,96,800	5,37,712	8,04,556	13,85,553	2,56,72,935	8,51,371	4,38,524	88,758	13,78,653	4,82,197
1915-16	1,76,28,108	38,92,596	9,94,771	6,96,800	5,87,969	13,89,594	15,90,564	2,78,09,402	9,29,876	3,69,217	96,202	13,95,295	3,40,216
1916-17	1,82,26,904	48,41,279	12,83,786	6,96,800	7,81,204	23,81,141	14,05,514	3,07,10,928	9,86,399	3,61,341	75,457	14,23,197	3,63,205

* Figures for Berar are included with effect from 1903-04

† Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

‡ Includes Rs. 10,65,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces, Berar, and Bombay

§ Includes Rs. 10,94,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces and Berar; and Bombay

No. 54.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1897-98 to 1916-17

	India, General*	Bengal	Madras	Bombay	United Provinces	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North-West Frontier Province	Delhi	TOTAL
RECEIPTS													
1897-98	4,20,050	1,77,59,420	84,20,650	58,06,530	73,21,770	..	44,09,850	17,01,070	15,98,920	8,69,750	..	..	4,83,08,010
1898-99	3,32,660	1,73,81,080	82,66,610	59,76,320	74,15,100	..	42,79,840	17,64,730	15,45,430	9,67,770	..	..	4,79,30,140
1899-1900	3,15,080	1,82,78,888	83,41,930	59,12,250	75,56,940	..	43,30,794	19,36,806	13,31,557	9,27,100	..	..	4,89,31,345
1900-01	2,98,470	1,84,34,830	85,65,910	58,93,160	82,87,510	..	42,85,712	20,82,932	13,11,508	9,46,530	..	..	5,01,06,562
1901-02	3,07,701	1,90,05,559	86,89,268	62,79,450	83,81,010	..	38,38,267	22,62,761	15,57,806	9,48,220	3,86,721	..	5,16,56,763
1902-03	2,90,888	1,95,70,438	82,48,133	60,00,513	80,46,760	..	39,54,828	23,33,861	14,61,136	10,24,218	3,91,528	..	5,16,22,303
1903-04	2,90,639	1,98,35,514	84,59,338	61,53,798	82,52,041	..	40,54,142	29,43,307	23,03,119	9,87,445	3,86,819	..	5,36,66,157
1904-05	2,90,749	2,08,65,298	88,44,146	64,20,027	84,46,719	..	40,43,287	33,14,176	24,36,661	9,98,661	3,74,361	..	5,60,33,085
1905-06	2,81,595	1,43,62,962	92,51,660	64,92,115	88,98,531	..	38,42,119	36,43,980	26,65,694	87,60,106	4,13,972	..	5,85,10,734
1906-07	2,78,115	1,47,06,682	99,05,317	62,61,861	92,21,082	..	38,61,070	37,96,661	23,95,476	90,68,715	4,21,654	..	5,99,16,633
1907-08	39,86,616	1,55,88,275	1,04,90,363	64,45,101	97,46,325	..	40,94,259	38,34,291	26,94,163	96,38,890	4,66,473	..	6,69,34,756
1908-09	40,30,082	1,55,99,226	1,08,27,747	64,21,397	99,83,699	..	46,85,226	35,76,057	29,27,608	99,39,964	4,36,535	..	6,84,77,541
1909-10	38,73,088	1,56,17,383	1,14,91,087	69,20,806	1,10,40,172	..	48,96,983	36,11,058	31,99,324	1,01,68,928	5,21,334	..	7,13,35,218
1910-11	39,32,914	1,58,60,510	1,21,14,991	81,95,942	1,20,50,322	..	48,96,193	38,95,908	35,24,203	1,06,78,523	5,03,258	..	7,56,47,769
1911-12	41,41,411	2,01,10,524	1,27,29,978	76,63,815	1,10,44,681	61,22,734	52,61,711	36,70,960	33,60,902	11,85,941	5,70,780	..	7,58,62,537
1912-13	44,60,121	2,09,12,992	1,36,13,765	82,07,019	1,14,96,802	65,27,155	55,28,325	36,07,299	37,14,109	12,80,991	5,90,122	1,44,425	8,00,83,195
1913-14	47,88,517	2,21,97,278	1,41,73,061	88,78,877	1,19,53,181	67,02,355	56,29,224	36,19,645	39,39,502	13,38,222	6,68,477	3,06,649	8,41,95,488
1914-15	42,13,216	2,05,06,462	1,89,00,869	80,59,192	1,18,17,609	67,42,335	54,41,988	34,28,016	36,21,293	14,10,511	6,21,397	3,27,254	8,00,90,132
1915-16	51,34,435	2,26,77,544	1,51,04,046	85,28,158	1,25,13,723	66,44,017	58,19,745	35,14,876	39,44,641	14,03,075	6,77,072	3,23,193	8,62,19,507
1916-17	53,77,662	2,46,13,495	1,55,92,427	97,64,955	1,29,92,948	72,51,628	59,87,134	36,64,731	41,82,349	14,13,341	7,07,324	3,52,995	9,18,35,982

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912
* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Busniere from 1911-12

No. 54.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1897-98 to 1916-17—continued

	India, General*	Bengal	Madras	Bombay	United Provinces of Agra and Oudh	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North-West Frontier Province	Delhi	TOTAL
CHARGES													
1897-98	17,250	4,30,950	2,84,140	2,16,000	1,45,550	..	1,66,220	61,840	34,620	22,350	..	..	13,78,920
1898-99	15,090	4,12,510	2,83,290	2,33,160	1,50,310	..	1,60,540	58,070	32,890	23,120	..	..	13,68,980
1899-1900	14,057	4,23,547	2,54,170	2,75,730	1,55,110	..	1,74,447	59,596	29,307	23,940	..	..	14,00,904
1900-01	11,230	4,83,092	2,85,500	2,52,855	2,22,820	..	1,69,688	63,762	34,473	25,770	..	..	15,49,190
1901-02	11,651	4,93,989	2,86,595	2,35,282	2,18,690	..	1,53,425	73,957	40,543	24,595	18,612	..	15,57,339
1902-03	11,352	4,95,497	3,04,419	2,28,147	2,20,041	..	1,61,152	80,800	40,570	27,438	17,226	..	15,86,642
1903-04	11,957	5,25,152	2,99,687	2,33,307	2,29,268	..	1,63,090	97,184	85,637	27,886	16,893	..	16,90,091
1904-05	13,110	5,26,627	3,17,745	2,32,082	2,25,705	..	1,71,916	1,05,368	82,332	26,797	18,863	..	17,20,545
1905-06	13,225	3,49,792	3,38,507	3,06,494	2,50,777	..	1,66,875	1,25,694	93,562	2,28,562	19,279	..	18,92,767
1906-07	10,754	3,50,512	3,26,343	2,06,083	2,37,365	..	1,60,020	1,31,622	85,883	2,47,494	17,762	..	17,73,838
1907-08	21,114	3,60,841	4,97,747	2,15,069	2,54,685	..	1,69,845	1,26,004	98,601	2,53,661	19,548	..	20,17,115
1908-09	40,987	3,75,125	5,28,270	2,47,422	2,59,381	..	1,75,885	1,23,436	1,05,495	2,62,410	21,515	..	21,39,926
1909-10	35,992	3,77,025	3,83,674	2,95,586	2,74,895	..	1,86,692	1,30,086	1,10,455	2,59,235	21,699	..	20,75,339
1910-11	40,178	3,77,871	3,90,849	3,36,108	2,70,584	..	1,82,129	1,25,838	1,14,772	2,65,953	20,573	..	21,24,865
1911-12	1,52,655	4,95,482	4,17,368	3,51,002	2,60,762	1,28,560	1,88,940	1,28,165	1,13,718	40,391	24,932	..	23,02,475
1912-13	1,71,258	5,27,893	4,50,077	3,48,192	2,94,369	1,18,508	2,14,591	1,20,331	1,18,263	36,720	26,091	6,714	24,33,027
1913-14	1,47,472	5,27,412	4,78,138	3,39,366	3,16,544	1,50,653	2,28,835	1,07,816	1,30,320	39,760	28,702	11,386	25,06,404
1914-15	1,79,285	5,10,043	4,71,697	3,58,717	2,91,180	1,81,457	2,21,498	1,26,856	1,15,926	41,256	26,302	16,504	25,40,701
1915-16	1,55,613	5,26,456	4,81,995	3,48,982	3,01,824	1,57,942	2,40,823	1,03,977	1,24,720	40,709	30,684	13,916	25,27,598
1916-17	1,50,087	5,69,521	5,01,187	3,60,401	3,04,127	1,53,752	2,30,033	1,02,253	1,29,222	39,117	32,102	14,000	26,05,893

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

No. 55.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for INDIA, GENERAL, from 1897-98 to 1916-17*

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1897-98	2,52,860	1,67,190	4,20,050	11,400	3,980	1,870	17,250	4,02,800	4,110
1898-99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,17,570	3,030
1899-1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	3,01,023	2,212
1900-01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,928
1901-02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	4,464
1902-03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903-04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904-05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905-06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906-07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907-08	1,85,1405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908-09	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,095	4,623
1909-10	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38,37,096	2,705
1910-11	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	38,92,736	2,973
1911-12	19,94,778	21,46,633	41,41,411	25,006	1,09,619	18,030	1,52,655	39,88,756	2,849
1912-13	19,86,719	24,73,402	44,60,121	27,861	1,20,952	22,445	1,71,258	42,88,863	3,271
1913-14	21,38,645	26,49,872	47,88,517	28,419	97,533	21,520	1,47,472	46,41,045	4,007
1914-15	22,18,546	19,94,670	42,13,216	22,408	1,34,870	22,007	1,79,285	40,33,931	1,005
1915-16	27,11,011	24,23,424	51,34,435	27,088	1,07,307	21,218	1,55,613	49,78,822	1,330
1916-17	25,07,119	28,70,543	53,77,662	33,190	1,11,540	5,357	1,50,087	52,27,575	1,458

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. But Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12

No. 56.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for INDIA, GENERAL,* from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	2,22,460	..	30,400	..	2,52,860	4,210	2,530	1,870	8,610	1,000
1898-99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899-1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901-02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,819	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876
1911-12	19,82,033	3,030	8,346	1,369	19,94,778	4,530	77,993	1,112	83,635	1,257
1912-13	19,73,798	2,820	8,910	1,191	19,86,719	4,051	95,650	1,321	101,022	1,097
1913-14	21,22,182	2,872	9,169	4,422	21,38,645	4,345	71,269	1,491	77,105	1,120
1914-15	22,04,426	3,570	9,109	1,441	22,18,546	4,160	84,445	1,729	90,334	391
1915-16	26,96,351	3,525	10,037	1,088	27,11,011	4,015	84,213	1,858	90,086	586
1916-17	24,91,181	4,088	10,558	1,292	25,07,119	4,945	90,246	2,489	97,680	561

No. 57.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for INDIA, GENERAL,* from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Im-pressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	61,090	..	13,610	64,650	8,800	17,630	1,410	1,67,190	7,180	1,450	..	8,630	3,110
1898-99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899-1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	..	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906-07	66,353	5	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909-10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,558
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,874	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097
1911-12	3,97,085	12,39,930	1,62,289	6,800	1,31,772	1,51,249	57,508	21,46,633	20,476	31,626	16,918	69,020	1,592
1912-13	2,57,333	14,92,295	1,79,919	6,800	1,56,839	2,32,649	1,47,567	24,73,402	23,810	25,302	21,124	70,236	2,174
1913-14	65,766	17,28,997	1,94,301	6,800	1,96,725	1,46,912	3,10,371	26,49,872	24,074	26,264	20,029	70,367	2,887
1914-15	59,086	13,03,788	86,918	6,800	1,40,642	1,19,644	2,77,642	19,91,670	18,248	50,425	20,278	88,951	614
1915-16	81,411	13,44,897	1,10,584	6,800	1,43,724	3,64,140	3,67,872	24,23,224	23,073	23,094	18,350	65,527	744
1916-17	1,17,845	16,98,529	1,66,184	6,800	1,87,230	6,12,521	3,11,064	24,70,743	28,245	21,294	2,368	52,407	897

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, Andaman and Nicobar Islands, to which Mysore Assigned Tracts, Sambhar, Hyderabad, Muscat, and the Presidency have been added from 1907-08 and Baghdad and Bushire from 1911-12

No. 58.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BENGAL, from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1897-98	1,27,07,210	50,52,210	1,77,59,420	2,59,740	1,66,560	4,650	4,30,950	1,73,28,470	73,790	3,45,360
1898-99	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05	1,52,49,002	56,16,296	2,08,65,298	(a) 3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b) 19,098	3,15,821
1905-06 (c)	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255
1909-10	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776
1910-11	1,12,97,465	45,63,045	1,58,60,510	2,03,863	1,74,008	..	3,77,871	1,54,82,639	25,042	1,98,658
1911-12 (c)	1,41,52,219	59,58,305	2,01,10,524	3,16,223	1,79,259	..	4,95,482	1,96,15,042	26,543	3,00,128
1912-13	1,41,95,289	67,17,703	2,09,12,992	3,38,790	1,89,103	..	5,27,893	2,03,85,099	28,132	3,40,446
1913-14	1,48,00,177	73,97,101	2,21,97,278	3,67,741	1,59,671	..	5,27,412	2,16,69,866	26,789	3,27,682
1914-15	1,45,19,953	59,86,509	2,05,06,462	3,12,103	1,97,937	..	5,10,043	1,99,93,419	27,442	2,80,912
1915-16	1,57,34,851	69,42,693	2,26,77,544	3,55,510	1,70,946	..	5,26,456	2,21,51,088	26,216	2,00,084
1916-17	1,67,52,233	78,61,262	2,46,13,495	3,89,393	1,80,128	..	5,69,521	2,40,43,974	30,061	2,06,917

(a) Includes Rs1,596 on account of the district establishment

(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July, 1904

(c) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 59.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BENGAL, from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	1,17,97,360	6,51,010	2,58,840	..	1,27,07,210	1,44,310	1,07,360	..	2,51,670	1,14,450
1898-99	1,18,54,570	6,75,400	2,57,640	..	1,27,87,610	1,47,090	1,02,120	..	2,49,210	1,07,820
1899-1900	1,25,11,391	6,89,119	2,66,783	..	1,34,67,293	1,52,671	1,00,180	..	2,58,851	1,06,781
1900-01	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,271
1901-02	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	..	2,20,107	1,26,720
1902-03	1,31,69,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	..	2,24,847	1,31,659
1903-04	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,26,088	..	2,54,466	2,27,406
1904-05	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	..	2,45,365	1,32,686
1905-06 (a)	96,11,956	5,23,489	1,84,369	..	1,03,24,814	85,335	1,00,508	..	1,85,843	85,424
1906-07	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	..	1,75,532	92,421
1907-08	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	92,897
1908-09	1,00,57,341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	..	1,95,722	88,263
1909-10	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	..	2,03,806	97,577
1910-11	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	..	2,14,149	96,607
1911-12 (a)	1,31,99,993	6,50,467	3,01,747	12	1,41,52,219	1,31,046	1,11,388	..	2,42,434	1,25,068
1912-13	1,32,27,346	6,57,589	3,10,343	11	1,41,95,289	1,28,808	1,36,733	..	2,65,541	1,18,596
1913-14	1,37,60,789	7,14,490	3,24,898	..	1,48,00,177	1,34,478	1,04,579	..	2,39,057	1,23,912
1914-15	1,35,28,272	6,84,582	3,07,099	..	1,44,19,953	1,27,944	1,15,403	..	2,43,377	59,645
1915-16	1,47,36,832	6,44,477	3,24,513	29	1,57,48,811	1,35,822	1,18,311	..	2,53,913	65,181
1916-17	1,56,81,100	7,10,527	3,55,566	..	1,67,52,233	1,44,157	1,23,381	..	2,77,541	66,233

(a) Variations in the figures for 1905-06 and 1911-12 are due to territorial changes in 1905 and 1912

No. 60.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BENGAL, from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 .	34,72,430	8,60,190	86,030	3,74,600	35,600	1,84,250	39,110	50,52,210	1,15,420	59,200	4,650	1,79,270	2,30,910
1898-99 .	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900 .	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,583
1900-01 .	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02 .	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03 .	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04 .	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05 .	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06(b)	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07 .	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,559
1907-08 .	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,000
1908-09 .	26,92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,932
1909-10 .	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300	1,11,167	62,052	..	1,73,219	1,02,199
1910-11 .	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,051
1911-12(b)	33,81,503	12,69,055	1,78,101	..	1,31,665	2,47,930	2,51,051	59,58,305	1,85,177	67,871	..	2,53,048	1,75,060
1912-13 .	36,95,318	14,95,949	1,96,904	..	1,57,108	3,30,671	3,42,753	67,17,703	2,09,982	52,370	..	2,62,352	2,21,850
1913-14 .	41,38,887	17,30,766	2,16,982	..	1,97,528	2,75,961	3,37,977	73,97,101	2,33,263	55,092	..	2,88,355	2,03,770
1914-15 .	33,81,392	13,07,285	97,274	..	1,40,799	2,49,934	3,10,825	59,86,509	1,84,132	82,534	..	2,66,666	2,21,257
1915-16 .	39,32,854	13,45,934	1,21,697	..	1,43,691	4,96,084	4,03,433	69,42,693	2,20,128	52,415	..	2,72,543	1,35,803
1916-17 .	41,93,449	16,99,091	1,81,459	..	1,87,274	7,44,477	3,56,612	78,61,262	2,41,236	50,744	..	2,91,980	1,40,634

(a) Includes Rs. 4,70,000 annually for 1909-10 and 1910-11 and Rs. 4,99,000 from 1911-12 as contribution on account of unified stamps
(b) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 61.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for MADRAS, from 1897-98 to 1916-17

	RECEIPTS			CHARGES			Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges			
1897-98 .	54,96,810	29,23,840	84,20,650	1,76,020	1,03,980	4,140	81,36,510	22,710	1,39,580
1898-99 .	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	79,83,320	24,150	1,12,560
1899-1900 .	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	80,87,760	22,390	1,18,567
1900-01 .	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	82,80,410	23,980	1,16,589
1901-02 .	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	84,02,673	23,224	1,26,443
1902-03 .	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	79,43,714	24,065	1,15,342
1903-04 .	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	81,59,646	24,594	1,30,724
1904-05 .	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	85,26,401	23,795	1,20,178
1905-06 .	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	89,13,153	23,367	1,38,352
1906-07 .	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	95,78,974	19,910	1,36,122
1907-08 .	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	99,92,616	23,248	1,38,033
1908-09 .	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	1,02,99,477	18,280	1,40,451
1909-10 .	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	1,11,07,413	14,382	1,59,942
1910-11 .	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	1,17,24,142	14,280	1,59,370
1911-12 .	81,41,048	45,88,930	1,27,29,978	2,64,265	1,44,640	8,963	1,23,12,110	16,264	1,53,309
1912-13 .	85,74,858	50,38,907	1,36,13,765	2,90,666	1,48,492	10,919	1,31,63,688	14,907	1,77,260
1913-14 .	89,12,966	52,60,095	1,41,73,061	3,01,674	1,64,906	11,558	1,36,94,923	13,658	1,18,610
1914-15 .	90,64,640	48,36,229	1,39,00,869	2,88,001	1,70,536	13,160	1,34,29,172	17,762	1,14,341
1915-16 .	99,87,593	51,16,450	1,51,04,046	3,03,579	1,62,853	15,563	1,46,22,057	15,685	78,839
1916-17 .	1,01,15,882	54,76,545	1,55,92,427	3,14,275	1,71,300	15,612	1,50,91,240	13,209	1,00,974

No. 62.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for MADRAS, from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
897-98 . . .	51,08,120	3,86,530	1,830	330	54,96,810	61,270	62,530	2,700	1,26,500	81,000
898-99 . . .	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
899-1900 . . .	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
900-01 . . .	50,70,160	3,85,940	..	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
901-02 . . .	51,62,170	4,21,838	..	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
902-03 . . .	48,45,503	3,99,635	..	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
903-04 . . .	48,81,354	4,10,756	..	286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
904-05 . . .	51,40,415	4,25,486	..	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
905-06 . . .	53,99,353	4,40,176	..	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
906-07 . . .	56,46,931	4,47,426	..	416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
907-08 . . .	59,58,991	4,82,469	..	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
908-09 . . .	60,92,027	4,97,099	..	301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
909-10 . . .	66,86,230	5,50,921	..	370	72,37,521	70,952	68,648	328	1,39,928	94,305
910-11 . . .	71,83,411	5,56,307	..	301	77,40,019	73,738	73,473	6,598	1,53,809	1,00,566
911-12 . . .	75,44,293	5,96,119	..	636	81,41,048	79,730	80,771	5,732	1,66,233	91,383
912-13 . . .	79,26,324	6,47,737	..	797	85,74,858	84,770	80,258	6,843	1,71,871	1,10,498
913-14 . . .	82,30,079	6,82,610	..	277	89,12,966	1,93,933	74,341	7,430	2,75,704	70,237
914-15 . . .	83,89,941	6,74,571	..	128	90,64,640	89,316	85,121	8,616	1,83,053	76,516
915-16 . . .	92,84,410	7,02,852	..	334	99,87,596	96,161	82,417	10,292	1,88,870	49,925
916-17 . . .	94,01,913	7,13,686	..	283	1,01,15,882	95,404	89,400	10,107	1,94,911	65,700

No. 63.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for MADRAS, from 1897-98 to 1916-17

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras	
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		TOTAL
897-98 .	23,99,030	1,53,420	27,330	2,44,930	17,460	16,570	65,100	29,23,840	1,14,750	41,450	1,440	1,57,640	58,580
898-99 .	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
899-1900 .	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
900-01 .	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
901-02 .	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
902-03 .	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
903-04 .	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
904-05 .	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
905-06 .	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
906-07 .	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
907-08 .	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
908-09 .	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
909-10 .	34,64,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
910-11 .	34,31,540	2,43,505	62,826	3,50,000	36,979	1,29,820	1,20,302	43,74,972	1,72,110	61,183	3,747	2,37,040	58,804
911-12 .	37,16,930	2,15,207	61,953	3,50,000	41,599	31,735	1,71,506	45,88,930	1,84,535	63,869	3,231	2,51,635	61,926
912-13 .	41,19,749	2,09,925	95,469	3,50,000	51,883	30,681	1,81,200	50,38,907	2,05,896	68,234	4,076	2,78,206	66,762
913-14 .	42,99,663	2,11,849	93,875	3,50,000	59,242	62,977	1,82,489	52,60,095	1,07,741	90,565	4,128	2,02,434	48,373
914-15 .	40,30,420	1,72,838	57,773	3,50,000	41,660	42,802	1,40,736	48,36,229	1,98,685	85,415	4,544	2,88,644	37,825
915-16 .	42,34,724	1,89,164	66,057	3,50,000	45,611	55,900	1,74,994	51,16,450	2,07,418	80,436	5,271	2,93,125	28,914
916-17 .	45,05,203	2,16,487	79,703	3,50,000	52,165	76,215	1,96,772	54,76,545	2,18,871	81,900	5,505	3,06,276	35,274

No. 64.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BOMBAY, from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1897-98	34,44,790	23,61,740	58,06,530	1,13,380	90,870	11,750	2,16,000	55,90,530	30,610	95,750
1898-99	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351
1910-11	44,69,407	37,26,535	81,95,942	1,20,940	1,48,002	67,166	3,36,108	78,59,834	..	45,176
1911-12	38,78,656	37,85,159	76,63,815	1,33,669	1,62,998	54,335	3,51,002	73,12,813	..	40,452
1912-13	39,62,886	42,44,133	82,07,019	1,44,593	1,44,977	58,622	3,48,192	78,58,827	..	37,495
1913-14	44,75,891	44,02,986	88,78,877	1,55,352	1,41,412	42,602	3,39,366	85,39,511	..	32,954
1914-15	43,50,041	57,09,151	80,59,192	1,59,217	1,57,665	48,035	3,58,717	77,00,475	..	29,560
1915-16	45,63,883	39,64,290	85,28,173	1,67,828	1,27,031	51,073	3,45,932	81,79,226	..	20,489
1916-17	50,47,728	47,15,317	97,64,955	1,88,144	1,25,741	46,516	3,60,401	94,04,554	..	28,985

(a) The large decrease is due to the establishment of a Central Stamp Depot at Karachi on the 16th June 1905
(b) Figures from 1909-10 included under "other charges"

No. 65.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BOMBAY, from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	34,36,660	..	..	8,130	34,44,790	50,510	56,760	7,080	1,14,350	17,760
1898-99	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846
1910-11	44,69,407	..	..	..	44,69,407	29,922	95,834	35,723	1,61,479	14,835
1911-12	38,78,656	..	..	..	38,78,656	31,736	1,14,930	27,270	1,73,936	11,012
1912-13	39,62,886	..	..	..	39,62,886	31,501	83,023	27,982	1,42,506	9,402
1913-14	44,75,891	..	..	..	44,75,891	38,773	85,741	21,379	1,45,893	12,272
1914-15	43,50,041	..	..	..	43,50,041	50,532	97,917	25,902	1,74,351	9,118
1915-16	45,63,883	..	..	1,985	45,63,868	52,164	86,610	27,582	1,66,356	2,191
1916-17	50,47,728	..	..	1,880	50,49,608	52,213	81,272	27,601	1,57,886	8,181

No. 66.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BOMBAY, from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL (a)	Discount and estab-lishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	13,54,670	4,71,780	1,33,730	2,12,000	61,770	1,02,670	25,120	23,61,740	62,870	34,110	4,670	1,01,650	77,990
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,491	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,162
1909-10	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	23,505
1910-11	15,14,076	6,40,404	6,07,198	..	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,341
1911-12	15,46,793	5,97,696	5,91,010	..	2,10,681	2,07,353	3,01,626	37,85,159	1,01,933	48,068	27,065	1,77,066	29,440
1912-13	16,07,268	6,41,758	6,76,524	..	2,34,049	4,25,195	3,29,339	42,44,133	1,13,092	61,954	30,640	2,05,686	23,093
1913-14	16,67,747	6,61,077	7,24,923	..	2,59,740	3,84,894	3,74,605	44,02,986	1,16,579	55,671	21,223	1,93,473	20,682
1914-15	15,15,607	6,83,975	4,21,324	..	1,69,785	1,88,419	4,00,081	37,09,151	1,03,685	53,543	22,133	1,84,366	20,442
1915-16	16,09,114	6,59,441	5,02,715	..	2,02,086	2,67,847	3,93,087	39,64,290	1,17,664	41,421	23,491	1,82,576	18,298
1916-17	16,97,936	7,86,541	6,32,469	..	2,80,913	7,15,877	2,71,611	47,15,347	1,35,931	44,469	22,715	2,03,115	20,804

(a) Includes from 1910-11 Rs. 3,30,000 as an annual contribution on account of unified stamps.

No. 67 —RECEIPTS and CHARGES (in rupees) on account of STAMPS for the UNITED PROVINCES, from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1897-98	55,38,180	17,83,590	73,21,770	50,550	76,700	18,300	1,45,550	71,76,220	1,50,440
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	1,16,248
1901-02	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	1,13,071
1902-03	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	1,02,417
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	83,040
1907-08	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	82,615
1908-09	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,499	2,59,381	97,24,318	98,124
1909-10	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	89,629
1910-11	96,37,028	24,13,294	1,20,50,322	1,41,660	1,14,740	14,184	2,70,584	1,17,79,738	1,23,040
1911-12	85,87,318	24,57,363	1,10,44,681	1,41,666	1,02,655	16,441	2,60,762	1,07,83,919	1,16,952
1912-13	89,61,625	25,35,177	1,14,96,802	1,47,039	1,29,091	18,259	2,94,389	1,12,02,413	1,26,437
1913-14	92,47,202	27,05,979	1,19,53,181	1,56,196	1,38,940	21,408	3,16,544	1,16,36,637	1,39,825
1914-15	92,93,198	25,24,501	1,18,17,699	1,52,542	1,19,161	19,477	2,91,180	1,15,26,510	70,092
1915-16	99,02,557	26,10,866	1,25,13,423	1,62,204	1,17,533	22,087	3,01,824	1,22,11,599	77,587
1916-17	1,03,68,194	26,24,754	1,29,92,948	1,65,383	1,16,609	22,135	3,04,127	1,26,88,821	71,026

No. 68.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the UNITED PROVINCES, from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 . . .	51,26,990	3,67,010	44,180	..	55,38,180	3,920	49,210	9,530	62,660	51,190
1898-99 . . .	52,17,190	3,83,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,259
1899-1900 . . .	53,11,800	3,89,180	86,150	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01 . . .	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02 . . .	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03 . . .	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04 . . .	57,62,517	4,63,694	85,398	..	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05 . . .	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06 . . .	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07 . . .	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08 . . .	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09 . . .	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10 . . .	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,280	1,38,089	55,266
1910-11 . . .	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295
1911-12 . . .	79,76,474	5,08,360	1,02,484	..	85,87,318	64,513	57,912	6,406	1,28,831	48,340
1912-13 . . .	82,99,221	5,57,534	1,04,870	..	89,61,625	67,743	65,031	8,190	1,40,964	54,193
1913-14 . . .	85,51,788	5,91,791	1,03,623	..	92,47,202	70,104	74,050	9,096	1,53,250	59,987
1914-15 . . .	86,39,790	5,57,411	95,997	..	92,93,198	70,454	64,422	7,915	1,42,791	25,476
1915-16 . . .	92,44,925	5,43,278	94,654	..	99,02,857	75,701	67,758	7,511	1,50,970	28,912
1916-17 . . .	97,25,548	5,51,159	91,487	..	103,68,194	78,347	63,529	8,158	1,50,034	24,498

No. 69.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the UNITED PROVINCES, from 1897-98 to 1916-17

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta	
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		TOTAL
1897-98	15,64,560	20,690	71,160	97,890	2,640	10,130	16,520	17,83,590	46,630	27,490	8,770	82,890	99,250
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,600
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363
1910-11	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,025	24,13,294	75,543	42,427	9,450	1,27,420	66,745
1911-12	20,93,377	17,317	99,492	1,40,000	6,492	46,172	54,513	24,57,363	77,153	44,743	10,035	1,31,931	68,656
1912-13	21,57,963	14,577	1,16,821	1,40,000	8,642	44,667	52,507	25,35,177	79,296	64,060	10,069	1,53,425	72,242
1913-14	23,24,383	18,496	1,04,093	1,40,000	7,928	51,656	59,513	27,05,979	86,092	64,890	12,312	1,63,294	79,838
1914-15	22,04,191	11,973	63,112	1,40,000	3,424	52,043	49,753	25,24,501	82,088	54,739	11,562	1,48,389	44,616
1915-16	22,66,698	12,877	71,478	1,40,000	4,900	56,747	58,166	26,10,866	86,503	49,775	14,876	1,50,854	48,675
1916-17	22,64,967	11,427	83,301	1,40,000	6,683	62,363	55,013	26,24,754	87,036	53,030	13,977	1,54,093	46,528

No. 70.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1916-17

	RECEIPTS			CHARGES			Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges			
1911-12 . . .	49,22,705	12,00,029	61,22,734	94,929	33,631	..	59,94,174	3,245	88,857
1912-13 . . .	52,22,432	13,04,723	65,27,155	52,355	66,153	..	64,08,647	2,575	1,10,834
1913-14 . . .	52,58,310	14,44,545	67,02,855	1,06,286	44,367	..	65,52,202	4,135	1,04,942
1914-15 . . .	53,19,042	14,23,293	67,42,335	1,27,744	53,713	..	63,60,898	3,854	1,01,218
1915-16 . . .	51,65,595	14,78,422	66,44,017	1,10,937	47,005	..	64,86,075	5,189	59,333
1916-17 . . .	57,71,250	14,80,378	72,51,628	1,13,324	40,428	..	70,97,876	5,349	70,005

No. 71.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	45,18,474	3,04,803	99,428	..	49,22,705	47,329	9,113	..	56,442	41,924
1912-13 . . .	47,75,757	3,35,730	1,10,945	..	52,22,432	49,341	35,771	..	85,112	58,177
1913-14 . . .	48,05,981	3,41,092	1,11,237	..	52,58,310	48,810	20,226	..	69,036	52,583
1914-15 . . .	48,74,356	3,33,228	1,11,453	5	53,19,042	67,595	20,818	..	88,413	27,417
1915-16 . . .	47,27,646	3,21,615	1,10,334	6,000	51,65,595	47,911	16,942	..	64,853	22,520
1916-17 . . .	53,21,336	3,37,210	1,12,704	..	57,71,250	51,648	15,881	..	67,529	29,266

No. 72.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BIHAR AND ORISSA*, from 1911-12 to 1916-17

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	11,21,322	530	13,414	133	49,215	15,415	12,00,029	47,600	24,518	..	72,118	46,933
1912-13 . . .	12,23,019	1,297	13,337	152	49,574	17,344	13,04,723	3,014	30,382	..	33,396	52,657
1913-14 . . .	13,63,537	1,172	14,630	..	49,810	15,396	14,44,545 (a)	57,476	24,141	..	81,617	52,359
1914-15 . . .	13,46,424	708	11,086	522	50,186	14,367	14,23,293	60,149	32,895	..	93,044	76,861
1915-16 . . .	14,01,768	310	10,116	..	48,661	17,567	14,78,422	63,026	30,063	..	93,089	36,813
1916-17 . . .	13,93,457	856	10,576	..	61,380	14,109	14,80,378	61,676	24,547	..	86,223	40,739

(a) Excludes Rs. 60,000 as contributions on account of unified stamps

* Constituted a separate province out of Bengal in 1912

No. 73.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the PUNJAB,* from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1897-98 . . .	28,19,360	15,90,490	44,09,850	99,700	38,910	27,610	1,66,220	42,43,630	80,690
1898-99 . . .	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	69,700
1899-1900 . . .	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	69,477
1900-01 . . .	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	62,433
1901-02 . . .	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	54,750
1902-03 . . .	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	51,553
1903-04 . . .	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	55,166
1904-05 . . .	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	55,378
1905-06 . . .	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	35,199
1906-07 . . .	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,90,020	37,01,050	48,069
1907-08 . . .	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	52,965
1908-09 . . .	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	49,832
1909-10 . . .	32,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	57,492
1910-11 . . .	32,11,800	16,84,393	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	49,062
1911-12 . . .	33,92,472	18,69,239	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	58,183
1912-13 . . .	36,24,335	19,03,990	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	58,638
1913-14 . . .	36,13,958	20,15,266	56,29,224	1,04,825	1,00,028	23,982	2,28,835	54,00,389	58,906
1914-15 . . .	35,70,295	18,71,593	54,41,888	1,00,546	96,298	24,654	2,21,498	52,20,390	43,161
1915-16 . . .	38,50,788	19,68,957	58,19,745	1,12,541	95,699	32,583	2,40,823	55,78,922	40,380
1916-17 . . .	39,30,990	20,56,144	59,87,134	1,07,068	97,350	25,615	2,30,033	57,57,101	42,059

* Excluding the Province of Delhi from October, 1912

No. 74.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the PUNJAB, from 1897-98 to 1916-17

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 . . .	27,43,670	69,080	6,610	28,19,360	43,280	26,980	16,790	87,050	11,860
1898-99 . . .	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900 . . .	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01 . . .	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02 . . .	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03 . . .	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04 . . .	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	2,752
1904-05 . . .	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06 . . .	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07 . . .	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08 . . .	26,82,037	62,151	..	27,44,188	24,978	39,853	9,747	74,578	10,041
1908-09 . . .	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880
1909-10 . . .	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,158
1910-11 . . .	31,40,488	66,474	4,838	32,11,800	28,200	42,305	8,696	79,201	10,053
1911-12 . . .	33,15,995	72,081	4,396	33,92,472	29,784	39,786	10,657	80,227	11,507
1912-13 . . .	35,42,967	76,085	5,283	36,24,335	31,333	49,433	9,887	90,653	12,239
1913-14 . . .	35,30,748	78,378	4,832	36,13,958	31,939	50,489	12,108	94,536	12,307
1914-15 . . .	34,91,039	75,355	3,901	35,70,295	31,059	53,262	12,228	96,549	8,212
1915-16 . . .	37,66,458	78,787	5,543	38,50,788	35,948	48,542	16,390	1,00,880	7,145
1916-17 . . .	38,44,113	81,884	4,993	39,30,990	34,090	52,835	12,809	99,734	7,612

No. 75.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the PUNJAB, from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	13,15,000	50,110	48,970	1,47,180	6,960	9,980	12,290	15,90,490	56,420	11,930	10,820	79,170	68,830
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,518	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334
1910-11	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,393	61,608	29,698	11,622	1,02,928	39,009
1911-12	13,44,674	1,40,116	24,729	1,85,000	26,053	42,299	56,368	18,69,239	66,386	32,626	9,701	1,08,713	46,676
1912-13	14,33,668	76,091	72,590	1,85,000	19,265	53,015	64,361	19,03,990	68,822	45,806	9,310	1,23,938	46,399
1913-14	15,47,408	56,764	58,137	1,85,000	20,121	78,859	68,977	20,15,266	72,886	49,539	11,874	1,34,299	46,598
1814-15	14,74,806	26,913	44,690	1,85,000	8,347	64,200	67,637	18,71,593	69,487	43,036	12,426	1,24,949	34,949
1915-16	15,48,203	30,806	52,897	1,85,000	8,802	54,690	88,564	19,68,957	76,593	47,157	16,193	1,39,943	33,235
1916-17	15,90,048	44,928	55,818	1,85,000	12,594	66,027	1,01,729	20,56,144	72,978	44,515	12,806	1,30,299	34,447

No. 76.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BURMA, from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of General supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (a)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1897-98	10,39,980	6,61,090	17,01,070	34,970	25,890	980	61,840	16,39,230	..	12,420
1898-99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660	..	15,510
1899-1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210	..	12,317
1900-01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170	..	18,032
1901-02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804	..	23,041
1902-03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061	..	22,009
1903-04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123	..	31,567
1904-05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(b) 62,023
1905-06	22,23,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906-07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,428	1,31,622	36,65,039	24,213	28,135
1907-08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908-09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909-10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129
1910-11	22,69,215	16,26,693	38,95,908	55,428	67,746	2,664	1,25,838	37,70,070	24,839	20,820
1911-12	20,85,507	15,85,453	36,70,960	57,556	67,606	3,003	1,28,165	35,42,795	25,376	16,751
1912-13	19,27,528	16,79,771	36,07,299	61,019	55,968	3,344	1,20,331	34,86,968	25,588	13,290
1913-14	19,14,386	17,05,259	36,19,645	63,517	40,920	3,379	1,07,816	35,11,829	25,367	9,808
1914-15	20,14,595	14,13,421	34,28,016	57,391	66,719	2,746	1,26,856	33,01,160	24,589	6,847
1915-16	20,58,825	14,55,851	35,14,676	61,259	40,645	2,073	1,03,977	34,10,699	24,721	6,606
1916-17	20,95,283	15,69,446	36,64,731	63,089	36,946	2,218	1,02,253	35,62,478	25,177	10,041

(a) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depot at Rangoon

(b) Includes the value of the Stamps sent from Calcutta to form the opening stock of the new Central Depot at Rangoon, for supply to local depôts and the Andamans with effect from the 1st March 1905

No. 77.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BURMA, from 1897-98 to 1916-17

RECEIPTS						CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	10,39,200	..	..	780	10,39,980	13,570	19,600	190	33,360	3,180
1898-99	10,52,410	..	..	..	10,52,410	13,820	15,690	90	29,600	5,020
1899-1900	11,69,387	..	..	..	11,69,387	15,265	16,504	144	31,913	3,745
1900-01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901-02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,380
1902-03	15,44,669	38,333	..	51	15,83,053	11,735	25,074	165	36,974	10,420
1903-04	15,99,383	42,740	..	1	16,42,124	13,784	30,788	121	44,693	13,214
1904-05	18,18,772	62,500	..	..	18,81,272	14,986	35,439	231	50,656	30,706
1905-06	22,22,995	70,302	..	..	22,93,297	16,727	50,235	328	67,290	13,835
1906-07	24,06,245	73,035	..	..	24,79,280	17,505	50,824	134	68,463	12,810
1907-08	23,87,764	85,139	..	..	24,72,903	17,678	51,602	236	69,516	15,804
1908-09	22,11,806	96,005	..	..	23,07,811	17,007	48,443	118	65,568	13,098
1909-10	21,32,045	1,01,512	..	130	22,33,687	16,661	47,881	123	64,665	11,533
1910-11	21,63,163	1,06,052	..	..	22,69,215	15,831	47,490	256	63,577	11,110
1911-12	20,66,237	17,900	..	1,370	20,85,507	14,310	44,780	189	59,279	5,355
1912-13	19,24,834	..	..	2,694	19,27,528	14,457	37,443	468	52,368	4,153
1913-14	19,12,626	..	..	1,760	19,14,386	18,414	24,750	351	43,524	2,682
1914-15	19,83,342	..	..	31,253	20,14,595	17,389	51,542	502	69,433	1,833
1915-16	20,57,485	..	..	1,340	20,58,825	16,491	21,399	292	38,182	2,121
1916-17	20,93,965	..	..	1,320	20,95,285	19,003	23,235	265	42,503	2,933

No. 78.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BURMA, from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 . .	3,45,560	1,58,260	12,720	1,03,360	11,160	950	29,080	6,61,090	21,400	6,290	790	28,480	9,240
1898-99 . .	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899-1900 . .	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900-01 . .	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02 . .	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03 . .	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04 . .	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05 . .	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905-06 . .	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07 . .	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08 . .	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09 . .	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909-10 . .	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11 . .	6,96,996	4,57,458	59,319	..	30,116	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710
1911-12 . .	7,45,425	4,16,309	49,436	..	33,715	47,726	92,842	15,85,453	43,246	22,826	2,814	68,886	11,396
1912-13 . .	8,21,785	4,47,724	44,328	..	42,747	39,756	83,431	16,79,771	46,562	18,525	2,876	67,963	9,137
1913-14 . .	8,70,244	4,20,259	50,480	..	45,400	29,915	88,961	17,05,259	45,103	16,161	3,028	64,292	7,126
1914-15 . .	7,48,101	3,03,910	26,987	..	25,84	25,222	1,14,170	14,43,754	40,002	15,177	2,244	57,423	5,014
1915-16 . .	8,19,120	3,06,314	22,444	..	30,092	19,626	48,255	14,55,851	44,768	19,246	1,781	65,795	4,481
1916-17 . .	8,45,938	3,76,373	31,180	..	36,074	19,236	50,685	15,69,446	44,056	13,711	1,953	59,750	7,102

(a) Includes from 1909-10 Rs. 2,00,000 annually as contribution on account of unified stamps

No. 79.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the CENTRAL PROVINCES AND BERAR,* from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1897-98	11,12,240	4,86,680	15,98,920	16,390	14,790	3,440	34,620	15,64,300	40,330
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,045	29,307	13,02,250	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	60,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	38,076	9,965	1,14,772	34,09,431	41,759
1911-12	21,89,892	11,70,110	33,60,002	71,066	33,043	9,609	1,13,718	32,46,284	45,875
1912-13	24,52,302	12,61,807	37,14,109	75,285	33,356	9,622	1,18,263	35,95,846	39,128
1913-14	25,72,124	13,67,378	39,39,502	81,175	37,951	11,194	1,30,320	38,09,182	37,181
1914-15	24,34,614	11,86,679	36,21,293	71,845	32,576	11,505	1,15,926	35,05,367	28,179
1915-16	27,50,265	11,94,376	39,44,641	74,279	38,360	12,081	1,24,720	38,19,921	24,146
1916-17	28,84,326	12,98,023	41,82,349	80,565	36,865	11,792	1,29,222	40,53,127	26,069

* Figures for Berar are included with effect from 1903-04

No. 80.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the CENTRAL PROVINCES AND BERAR, from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98	11,12,240	43,170	7,830	..	11,12,240	100	8,860	520	9,480	9,630
1898-99	10,50,860	47,290	7,840	..	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	..	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,909	..	10,93,829	1,417	12,400	370	14,587	10,332
1902-03	9,61,012	51,359	5,938	..	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	..	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	..	24,44,231	13,892	24,815	300	39,007	17,108
1911-12	20,74,592	1,15,048	252	..	21,89,892	12,979	26,129	296	32,404	19,629
1912-13	23,24,568	1,27,707	27	..	24,52,302	14,339	25,737	322	40,398	18,696
1913-14	24,41,228	1,30,894	2	..	25,72,124	14,915	28,921	292	44,128	19,283
1914-15	23,06,660	1,27,954	..	..	24,34,614	14,582	23,831	297	38,710	9,929
1915-16	26,30,754	1,19,509	2	..	27,50,265	16,251	26,489	271	43,011	6,991
1916-17	27,71,173	1,13,144	9	..	28,84,326	17,178	24,933	330	42,441	11,301

No. 81.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the CENTRAL PROVINCES AND BERAR, from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Im-pressed labels	Hundis or inland bills of ex-change	One-anna receipt stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL (a)	Discount and estab-lishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 .	4,41,020	..	8,700	32,360	10	140	4,450	4,86,680	16,290	5,930	2,920	25,140	30,700
1898-99 .	3,98,090	..	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01 .	3,47,137	..	10,695	39,401	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02 .	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03 .	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04 .	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05 .	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06 .	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07 .	8,45,052	155	44,468	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08 .	9,58,495	606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09 .	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10 .	9,63,786	1,160	36,627	..	..	..	16,094	10,82,667	46,584	8,645	10,557	65,786	26,821
1910-11 .	9,45,733	1,243	51,333	..	..	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651
1911-12 .	10,26,731	1,032	58,829	..	..	..	18,518	11,70,110	58,087	6,914	9,313	74,314	26,246
1912-13 .	11,17,630	732	58,140	..	..	..	20,305	12,61,807	60,946	7,619	9,300	77,865	20,432
1913-14 .	12,25,554	1,263	49,994	..	..	..	25,567	13,67,378	66,260	9,030	10,902	86,192	17,898
1914-15 .	10,70,668	1,454	20,712	..	..	..	28,845	11,86,679	57,263	8,745	11,208	77,216	18,250
1915-16 .	10,80,412	1,143	21,373	..	..	..	26,448	11,94,376	58,028	11,871	11,810	81,709	17,155
1916-17 .	11,79,616	2,307	23,071	..	..	..	28,029	12,98,023	63,387	11,932	11,462	86,781	14,763

(a) Includes from 1909-10 Rs. 65,000 annually as contribution on account of unified stamps

No. 82.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for ASSAM, from 1897-98 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of stamps sup-plied by the Stamp Office, Calcutta
	Judicial stamps	Non-judi-cial stamps	TOTAL	Discount and estab-lishment for sale of stamps	Refunds	Other charges	TOTAL		
1897-98 .	6,13,230	2,56,520	8,69,750	17,210	4,600	540	22,350	8,47,400	19,180
1898-99 .	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	19,090
1899-1900	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	16,911
1900-01 .	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	19,905
1901-02 .	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	29,472
1902-03 .	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	22,083
1903-04 .	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	21,952
1904-05 .	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	19,863
1905-06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	97,354
1906-07 .	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	1,76,239
1907-08 .	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	2,06,012
1908-09 .	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	1,96,976
1909-10 .	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	2,01,567
1910-11 .	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	1,82,812
1911-12(a)	8,77,199	3,08,742	11,85,941	24,020	13,747	2,624	40,391	11,45,550	26,300
1912-13 .	9,42,356	3,38,635	12,80,991	26,629	8,719	1,372	36,720	12,44,271	26,080
1913-14 .	9,59,419	3,78,803	13,38,222	29,311	8,679	1,770	39,760	12,98,462	28,239
1914-15 .	10,30,414	3,80,097	14,10,511	29,816	8,952	2,488	41,256	13,69,255	31,549
1915-16 .	1,034,322	3,68,753	14,03,075	29,010	9,552	2,147	40,709	13,62,366	16,938
1916-17 .	10,59,125	3,54,216	14,13,341	28,301	9,142	1,674	39,117	13,74,224	18,646

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 83.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for ASSAM, from 1897-98 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 . . .	5,71,970	28,300	12,960	..	6,13,230	19,480	3,220	470	13,170	5,160
1898-99 . . .	6,69,260	33,250	14,060	..	7,16,570	10,730	3,030	100	13,860	5,860
1899-1900 . . .	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,232
1900-01 . . .	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,106
1901-02 . . .	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03 . . .	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04 . . .	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05 . . .	6,63,011	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a) . . .	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,038
1906-07 . . .	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08 . . .	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09 . . .	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909-10 . . .	69,29,381	3,98,395	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969
1910-11 . . .	74,55,617	4,07,172	1,85,671	3,672	80,52,132	79,800	28,648	1,551	1,09,999	68,711
1911-12 (a) . . .	8,07,702	50,416	19,064	17	8,77,199	8,574	9,481	664	18,719	9,870
1912-13 . . .	8,69,651	52,399	20,306	..	9,42,356	9,280	4,295	568	14,143	10,089
1913-14 . . .	8,81,485	56,262	21,672	..	9,59,419	9,883	4,256	692	14,831	11,278
1914-15 . . .	9,46,851	60,604	22,959	..	10,30,414	10,272	5,565	534	16,371	14,023
1915-16 . . .	9,53,658	58,845	21,819	..	10,34,322	10,165	6,406	746	17,317	5,292
1916-17 . . .	9,77,363	59,588	22,174	...	10,59,125	10,304	5,822	577	16,703	6,326

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 84.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for ASSAM, from 1897-98 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1897-98 .	2,30,430	..	410	14,620	..	6,930	4,130	2,56,520	7,730	1,380	70	9,180	14,020
1898-99 .	2,24,780	..	260	15,310	..	6,830	4,020	2,51,200	7,630	4,310	320	9,260	13,230
1899-1900 .	2,09,410	..	520	16,430	..	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01 .	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02 .	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03 .	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04 .	2,48,411	289	216	16,507	..	7,169	6,165	2,78,767	13,814	4,132	92	18,038	14,535
1904-05 .	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a) .	20,51,267	..	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,318
1906-07 .	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08 .	24,24,358	1,000	31,427	1,10,000	80	68,558	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09 .	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10 .	24,24,312	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11 .	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101
1911-12 (a) .	2,91,644	3,266	218	..	..	7,820	5,794	3,08,742	15,446	4,266	1,960	21,672	16,490
1912-13 .	3,22,521	718	7	..	..	8,183	7,206	3,38,635	17,349	4,424	804	22,577	15,991
1913-14 .	3,60,875	974	2	..	..	8,202	8,750	3,78,803	19,428	4,423	1,078	24,929	16,961
1914-15 .	3,62,238	853	..	..	..	8,839	8,167	3,80,097	19,544	3,387	1,954	24,885	17,526
1915-16 .	3,49,775	1,465	3	..	..	8,779	8,731	3,68,753	18,845	3,146	1,401	23,392	11,646
1916-17 .	3,36,257	729	1	..	..	9,073	8,156	3,54,216	17,997	3,320	1,097	22,414	12,320

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 85.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the NORTH-WEST FRONTIER PROVINCE,* from 1901-02 to 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629
1911-12	3,55,082	2,15,698	5,70,780	12,004	10,470	2,458	24,932	5,45,848	6,517
1912-13	3,71,638	2,18,484	5,90,122	12,355	11,412	2,324	26,091	5,64,031	7,325
1913-14	4,34,153	2,34,324	6,68,477	13,156	12,342	3,204	28,702	6,39,775	8,762
1914-15	4,02,020	2,19,377	6,21,397	12,532	9,778	3,992	26,302	5,95,095	5,123
1915-16	4,41,541	2,35,531	6,77,072	13,375	13,975	3,334	30,684	6,46,388	4,761
1916-17	4,49,191	2,58,133	7,07,324	14,447	12,383	5,272	32,102	6,75,222	7,884

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 86.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1916-17

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	2,42,171	..	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03	2,32,422	..	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	933
1908-09	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11	3,11,727	..	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,937
1911-12	3,45,735	..	7,977	1,370	3,55,082	2,923	6,708	1,423	11,052	845
1912-13	3,62,626	..	8,244	771	3,71,638	3,035	5,305	1,162	9,502	1,318
1913-14	4,24,113	..	8,567	1,473	4,34,153	3,231	6,871	1,841	11,943	1,662
1914-15	3,91,118	..	8,512	2,390	4,02,020	3,301	5,829	2,330	11,460	810
1915-16	4,30,486	..	8,828	2,227	4,41,541	3,460	7,709	1,949	13,118	656
1916-17	4,38,116	..	8,977	2,098	4,49,191	3,688	5,894	3,108	12,690	1,141

No. 87.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1916-17

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	1,17,881	5	2,799	12,767	..	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03	1,30,690	26	3,399	12,092	..	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11	1,57,638	2,263	4,284	15,000	12	2,523	1,285	1,83,005	7,682	3,669	1,021	12,372	6,692
1911-12	1,88,308	2,541	5,362	15,000	23	2,477	1,987	2,15,698	9,081	3,764	1,035	13,880	5,672
1912-13	1,92,462	110	6,416	15,000	14	2,798	1,684	2,18,484	9,320	6,107	1,162	16,589	6,007
1913-14	2,06,741	43	6,469	15,000	69	2,899	3,103	2,34,324	9,925	5,471	1,363	16,759	7,100
1914-15	1,95,628	15	3,747	15,000	36	2,822	2,129	2,19,377	9,231	3,949	1,662	14,842	4,313
1915-16	2,11,084	126	4,450	15,000	10	2,891	1,970	2,35,531	9,915	6,266	1,385	17,566	4,105
1916-17	2,31,501	165	4,861	15,000	75	2,618	3,913	2,58,133	10,759	6,489	12,164	19,412	6,743

No. 88.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for DELHI*, from 1912-13 and 1916-17

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1912-13(a)	81,836	62,659	1,44,495	2,825	3,311	578	6,714	1,37,781	..	..
1913-14	1,86,032	1,20,617	3,06,649	5,504	5,782	100	11,386	2,95,263	..	1,386
1914-15	1,99,839	1,27,415	3,27,254	4,884	10,573	1,047	16,504	3,10,750	..	774
1915-16	2,08,404	1,14,789	3,23,193	4,997	7,485	1,434	13,916	3,09,277	..	..
1916-17	2,06,858	1,46,137	3,52,995	5,467	7,168	1,365	14,000	3,38,995	..	..

No. 89.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for DELHI*, from 1912-13 and 1916-17

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1912-13 (a)	80,748	1,088	..	81,836	495	1,907	371	2,773	..
1913-14	1,83,501	1,980	551	1,86,032	1,025	1,988	61	3,074	404
1914-15	1,97,733	1,598	508	1,99,839	1,027	5,899	300	7,226	187
1915-16	2,06,337	1,650	417	2,08,404	1,082	3,158	500	4,740	..
1916-17	2,04,873	1,688	297	2,06,858	1,270	1,828	455	3,553	..

No. 90.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for DELHI*, from 1912-13 and 1916-17

	RECEIPTS								CHARGES			TOTAL	Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	Half anna and One-anna unified stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges		
1912-13(a).	42,218	213	13,544	..	6,204	125	355	62,659	2,330	1,404	207	3,941	..
1913-14 .	79,974	166	19,788	..	18,315	373	2,001	1,20,617	4,479	3,794	39	8,312	982
1914-15 .	1,06,070	894	11,472	..	7,113	405	1,461	1,27,415	3,857	4,674	747	9,278	587
1915-16 .	92,940	123	10,957	..	9,053	229	1,487	1,14,789	3,915	4,327	934	9,176	..
1916-17 .	1,06,477	3,846	15,163	..	18,176	354	2,121	1,46,137	4,197	5,340	910	10,447	..

* Constituted a separate province out of the Punjab in 1912

(a) Statistics are for 6 months from October 1912 to March 1913

EXCISE

[FOR TABLES, SEE PAGES 219 TO 256]

Revenue

During the ten years ending with 1916-17 the net receipts from the excise duties increased from Rs 85,16,000 to Rs13,03,05,000, the increase being at the rate of '47 per cent. The receipts from opium (consumed in India, not exported) rose from Rs1,47,06,000 to Rs2,11,46,000, being at the rate of 44 per cent. The net receipts from liquors and from drugs other than opium (including miscellaneous receipts), rose from Rs7,38,09,000 to Rs10,91,59,000, the increase being at the rate of 48 per cent. This large increase is due, not merely to the expansion of consumption, but also, to the imposition of progressively higher rates of duty and the increasingly effective control of the excise administration. The revenue from drugs (excluding opium) has risen in the ten years from Rs88,49,000 to Rs1,48,06,000, the increase being at the rate of 67 per cent.

Consumption

The consumption works out to 9 annas 2 pies per head of population in British India in 1916-17 as against 6 annas in 1907-08. The consumption in 1917-18 province by province is shown in the table below.

Consumption per head.			Consumption per head.		
	Rs.	A. P.		Rs.	A. P.
India, General	0	2 2	Bihar and Orissa	0	5 0
Béngal	0	5 1	Burma	0	13 5
Madras	0	14 4	Central Provinces and Berar	0	12 8
Bombay	1	5 3	Assam	0	13 4
United Provinces	0	4 7	North-West Frontier Province	0	2 5
Punjab	0	6 1	Delhi	0	9 8
			AVERAGE	0	9 2

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had formerly been omitted from the head "India, general."

Until 1903-04 the receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have since been revised and the receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out for all the years except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

EXCISE*

No. 91.—RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1897-98 to 1916-17

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts					
1897-98	3,98,09,711	1,68,381	49,47,739	1,71,130	98,10,577	5,49,07,438	4,50,96,861	24,85,872	4,26,10,989	98,10,577	5,24,21,566
1898-99	4,13,97,758	3,75,800	53,08,874	1,80,942	1,00,06,615	5,72,69,989	4,72,63,374	24,99,546	4,47,63,828	1,00,06,615	5,47,70,443
1899-1900	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,76,40,200	4,73,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01	4,23,45,156	4,62,263	59,13,399	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,803	4,63,56,947	1,03,17,621	5,66,74,568
1901-02	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,238	4,90,03,948	1,01,57,610	5,91,61,558
1902-03	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,12,984
1903-04	5,42,06,254	5,82,606	72,39,683	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05	5,70,61,069	5,84,154	68,08,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08	6,87,37,319	6,37,050	88,49,503	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,037	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10	7,21,21,771	7,49,989	98,83,334	3,98,370	1,48,71,916	9,80,25,380	8,31,53,464	61,95,528	7,69,57,936	1,48,71,916	9,18,29,852
1910-11	7,79,63,543	8,38,667	1,06,95,781	3,56,590	1,55,56,205	10,54,10,786	8,98,54,581	62,14,273	8,36,40,308	1,55,56,205	9,91,96,513
1911-12	8,56,47,641	9,23,828	1,13,85,744	4,01,157	1,57,46,775	11,41,05,045	9,83,58,370	64,59,350	9,18,99,020	1,57,46,775	10,76,45,795
1912-13	9,20,26,370	8,37,383	1,21,57,163	4,27,455	1,78,24,021	12,32,72,392	10,54,48,371	67,31,622	9,87,16,749	1,78,24,021	11,65,40,770
1913-14	9,87,18,237	8,25,587	1,36,59,163	4,74,984	1,93,71,719	13,30,49,740	11,36,78,021	70,30,327	10,66,47,694	1,93,71,719	12,60,19,413
1914-15	9,77,05,541	9,88,003	1,40,21,262	5,99,663	1,94,98,845	13,28,13,314	11,33,14,469	75,01,389	10,58,13,080	1,94,98,845	12,53,11,925
1915-16	9,29,48,756	10,29,561	1,42,66,905	5,51,324	2,05,45,065	12,93,41,611	10,87,96,546	77,14,417	10,10,82,129	2,05,45,065	12,16,27,194
1916-17	9,96,86,481	11,80,373	1,48,06,031	5,74,101	2,11,46,200	13,80,92,186	11,69,45,986	77,86,983	10,91,59,003	2,11,46,200	13,03,05,203

NOTE.—Until 1903-04 receipts on account of license fees for *tax* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces have now been revised and receipts on account of license fees for *tax* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out, except in the case of Allahabad where the receipts prior to 1901-02 are not available.

No. 92.—RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES,† in each official year from 1897-98 to 1916-17

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS.						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium (Excise)	Total receipts					
1897-98	49,33,440	16,377	5,34,766	35,421	12,81,467	68,01,471	55,20,004	2,99,294	52,20,710	1,21,467	65,02,177
1898-99	51,80,748	30,752	5,36,096	22,512	13,12,694	70,82,802	57,70,108	2,99,688	54,70,420	13,12,694	67,83,114
1899-1900	55,23,845	24,430	5,93,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900-01	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901-02	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902-03	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903-04	68,33,346	26,916	8,46,351	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904-05	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,339	4,55,490	78,23,899	13,78,320	92,02,219
1905-06	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,92,468
1906-07	73,80,682	29,300	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,350	15,05,744	94,71,594
1907-08	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908-09	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,128	5,91,100	81,11,028	16,66,258	97,77,286
1909-10	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910-11	1,09,67,829	45,182	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,298	6,60,054	1,16,32,662	14,37,533	1,30,70,195
1911-12	1,13,12,972	45,459	11,79,145	71,614	14,25,047	1,45,34,237	1,31,09,190	7,19,998	1,23,89,192	14,25,047	1,38,14,239
1912-13	1,22,95,347	11,171	12,04,470	93,611	14,14,750	1,50,19,349	1,36,04,599	7,07,049	1,28,97,550	14,14,750	1,43,12,300
1913-14	1,24,45,277	..	13,88,273	1,38,756	14,29,904	1,58,97,210	1,39,67,306	6,39,185	1,32,26,121	14,29,904	1,42,56,025
1914-15	1,23,35,220	..	13,60,793	1,41,292	15,46,385	1,58,83,690	1,43,37,305	7,60,272	1,35,77,033	15,46,385	1,51,23,418
1915-16	1,32,67,665	..	14,35,160	1,03,284	17,27,327	1,65,33,436	1,48,06,109	8,02,997	1,40,03,112	17,27,327	1,57,30,439
1916-17	1,33,45,854	3,74,775	16,13,712	1,19,576	17,90,819	1,76,54,536	1,59,53,717	9,12,587	1,50,41,130	17,00,819	1,67,41,949

* Compiled from special official returns
† Except Bihar and Orissa

No. 93.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
RECEIPTS*—										
<i>Spirits—</i>										
India, General†	4,54,519	4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174
Burma	20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,130	28,97,461	40,13,391	35,72,179
Assam	5,74,170	6,56,970	6,90,479	7,20,870	7,26,635	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226
Bengal	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :	..	..	..	..	..	..	..	..	..	..
Agra	26,24,188	31,91,637	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756
Oudh	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462
Punjab	15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350
Bombay	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337
Central Provinces	10,59,380	12,18,880	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368
Madras	1,36,51,260	1,26,67,690	1,28,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267
TOTAL	3,98,09,711	4,13,97,758	4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118
<i>Beer—</i>										
India, General†	..	..	..	1,74,870	1,20,137	1,60,993	2,00,330	2,11,404	1,82,540	1,87,902
Burma	22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414
Assam	..	..	..	..	..	..	..	..	..	..
Bengal	720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444
United Provinces :	..	..	..	..	..	..	..	..	..	..
Agra	27,414	55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259
Oudh	16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800
Punjab	4,310	1,43,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	..	..	..
Bombay	34,750	43,920	42,940	28,298	45,188	38,674	34,493	31,027	22,114	13,363
Central Provinces	..	5,804	13,555	12,133	11,961	9,244	7,751	8,009	6,669	7,460
Madras	62,110	67,620	37,560	58,620	48,730	86,026	1,13,216	97,705	1,53,387	1,81,361
TOTAL	1,68,281	3,75,800	3,06,015	4,62,263	4,57,741	5,33,209	5,82,506	5,84,164	5,94,529	5,66,395
<i>Drugs—other than opium—</i>										
India, General†	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167
Burma	10	10	40	18	23	23	20	33	82	105
Assam	3,61,540	3,77,710	3,72,297	4,06,526	3,84,762	4,07,956	4,28,143	4,42,720	17,32,082	16,67,038
Bengal	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :	..	..	..	..	..	..	..	..	..	..
Agra	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,31,063
Oudh	2,24,509	2,70,244	2,97,049	5,19,880	3,37,769	4,16,980	5,31,843	6,04,916	6,19,537	5,97,607
Punjab	2,40,280	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	36,406	38,107	50,690	41,683	55,590	65,310
Bombay	4,57,560	4,35,320	4,81,450	4,33,185	4,81,442	4,86,383	5,01,166	8,17,932	8,68,465	7,81,366
Central Provinces	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621
Madras	68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205
TOTAL	49,47,739	53,08,874	55,60,201	59,13,399	61,83,873	66,85,846	72,39,683	68,03,094	88,13,435	88,13,689
<i>Miscellaneous Receipts—</i>										
India, General†	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022
Burma	60,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220
Assam	740	560	909	854	585	692	1,039	962	17,533	15,752
Bengal	13,240	1,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :	..	..	..	..	..	..	..	..	..	..
Agra	2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184
Oudh	622	644	695	815	872	866	1,012	1,094	1,220	1,677
Punjab	1,750	2,920	1,465	896	800	571	1,123	388	640	740
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	105	89	33	10	44	108
Bombay	..	..	..	..	..	..	67,884	71,910	79,751	73,032
Central Provinces	19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,636
Madras	66,450	69,730	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316
TOTAL	1,71,130	1,80,942	1,58,925	1,59,937	1,66,845	1,61,607	2,46,933	2,39,100	2,92,060	2,66,923
TOTAL RECEIPTS	4,50,96,861	4,72,63,374	4,73,59,152	4,88,80,755	5,15,30,236	5,50,72,428	6,22,75,376	6,46,87,417	7,16,82,990	7,44,62,125
CHARGES—										
India, General†	13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,313	41,451
Burma	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,131	10,94,936	11,37,350
Assam	14,390	21,950	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482
Bengal	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :	..	..	..	..	..	..	..	..	..	..
Agra	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150
Oudh	22,708	21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580
Punjab	63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	7,124	7,159	7,221	7,166	7,743	7,678
Bombay	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,523	4,70,418	5,21,349	5,37,698
Central Provinces	50,390	48,330	52,905	47,421	51,328	57,805	73,837	83,329	1,64,246	2,51,840
Madras	9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,823	10,20,010	10,08,771
TOTAL	24,85,872	24,99,546	24,65,611	25,23,808	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789
NET RECEIPTS—										
India, General†	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,06,832	11,04,508	11,59,066	11,16,523	11,00,814
Burma	19,51,760	22,64,107	24,61,260	26,51,977	28,22,336	25,43,232	27,27,004	19,33,313	30,14,354	24,95,568
Assam	9,22,060	10,13,290	10,36,229	11,08,032	11,05,306	11,06,455	11,39,352	11,15,730	35,47,633	35,47,534
Bengal	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :	..	..	..	..	..	..	..	..	..	..
Agra	32,30,803	39,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112
Oudh	10,50,364	14,35,576	15,57,893	17,29,566	21,23,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966
Punjab	17,10,790	19,66,930	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	23,39,957	31,87,433
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095
Bombay	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400
Central Provinces	11,93,700	13,77,020	13,97,768	12,60,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295
Madras	1,23,58,670	1,19,32,190	1,16,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378
TOTAL	4,26,10,959	4,47,63,823	4,48,93,541	4,63,56,947	4,90,03,948	5,21,95,458	6,89,97,040	6,11,29,080	6,77,99,544	7,03,64,336

* From license fee, duty and other items

† See note at foot of table No. 97

‡ See note at foot of table No. 106

(OPIUM), in the several PROVINCES in INDIA, in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										RECEIPTS*
										Spirits—
10,20,158	12,61,414	13,22,356	14,23,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,962	15,78,842	India, General
36,59,381	39,42,806	40,20,592	37,56,253	41,33,797	42,39,035	46,08,541	53,49,165	45,84,228	47,28,637	Burma
22,30,047	23,69,532	24,24,472	26,77,800	12,26,749	14,24,346	15,49,113	15,25,571	15,41,139	15,71,777	Assam
1,10,61,333	1,13,01,840	1,10,69,328	1,18,39,292	70,79,461	82,65,587	89,20,858	87,33,017	83,98,553	78,14,238	Bengal
..	..	..	..	64,64,933	68,36,153	71,42,949	74,44,135	67,65,127	68,79,309	Bihar and Orissa
45,33,570	41,91,407	43,14,109	51,64,975	56,01,875	62,26,024	66,30,810	60,77,197	53,11,850	66,59,658	United Provinces
16,18,320	14,28,292	14,90,598	20,09,050	23,04,314	27,10,957	28,35,920	24,32,393	23,00,085	25,72,391	Agra
27,60,252	30,23,754	26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	44,80,945	43,75,539	45,62,451	Oudh
1,14,759	1,25,637	1,29,440	1,06,825	1,40,473	1,49,668	1,38,153	1,75,127	1,46,733	1,45,632	Punjab
1,43,11,771	1,44,17,224	1,49,96,010	1,61,99,775	1,77,19,379	1,83,58,153	1,89,65,144	1,83,32,934	1,90,45,418	2,13,57,894	Delhi
55,28,329	47,60,902	49,12,727	55,22,664	67,93,023	79,06,846	36,67,215	30,57,929	70,95,712	79,67,337	N.-W. Frontier
2,13,09,399	2,36,31,625	2,48,15,464	2,55,17,869	2,76,14,961	3,09,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,32,26,633	Bombay
0,87,37,319	7,04,54,433	7,21,21,771	7,79,63,543	8,56,47,641	9,20,26,370	9,87,18,237	9,77,05,541	9,29,48,756	9,96,85,481	Central Provinces
										Madras
										TOTAL
										Beer—
1,56,972	1,67,928	1,51,033	1,71,918	1,83,502	1,87,003	1,83,802	2,06,261	2,36,682	3,66,415	India, General
13,979	9,435	31,875	46,496	39,455	46,742	38,892	30,427	29,675	57,880	Burma
3,298	8,575	13,920	17,206	13,592	12,778	11,904	9,468	4,309	13,674	Assam
48,530	85,098	73,871	79,901	74,834	60,150	63,303	42,223	3,811	35,419	Bengal
26,118	42,476	26,459	37,876	37,555	5,735	..	..	..	..	United Provinces
1,26,373	2,26,365	2,11,380	2,11,812	2,87,950	2,37,486	2,50,476	2,83,131	1,53,047	4,96,321	Agra
..	..	..	..	..	..	..	..	..	312	Oudh
15,190	52,447	47,585	55,637	60,833	56,986	59,632	93,794	2,34,130	4,22,345	Punjab
7,188	9,190	9,039	5,853	1,398	1,014	3,954	4,491	..	62	Delhi
2,39,402	1,79,744	1,84,824	2,11,968	2,14,709	2,29,489	2,13,624	3,18,208	3,62,407	4,87,945	N.-W. Frontier
6,37,050	7,81,308	7,49,989	8,38,667	9,23,823	8,37,383	8,25,587	9,88,003	10,29,561	13,80,373	Bombay
										Central Provinces
										Madras
										TOTAL
										Drugs—other than Opi
39,886	54,420	57,021	1,03,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	India, General
124	147	319	261	181	118	208	1,887	181	155	Burma
17,15,400	18,12,995	20,20,935	21,74,601	88,853	6,87,545	7,89,797	8,23,292	8,26,114	8,26,225	Assam
27,30,663	29,48,432	31,15,331	34,36,869	30,93,851	30,70,325	36,74,516	36,53,469	35,37,728	36,50,802	Bengal
..	..	..	..	22,15,767	23,05,536	25,82,659	26,43,100	25,86,665	26,81,618	Bihar and Orissa
13,92,979	14,03,115	13,26,386	14,26,483	14,69,697	18,04,288	19,36,661	19,77,721	20,40,300	20,85,076	United Provinces
4,63,058	5,29,152	5,97,185	4,79,245	5,37,647	6,01,807	5,87,893	6,46,305	6,61,079	7,56,779	Agra
5,54,140	6,17,066	6,13,598	6,69,797	7,02,271	7,44,12	7,50,994	7,95,730	8,19,628	8,61,292	Oudh
62,710	69,410	73,299	69,702	76,666	1,36,445	77,945	83,982	38,264	37,932	Punjab
9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,438	Delhi
4,29,140	4,49,114	4,96,979	5,28,372	6,30,596	7,39,642	8,09,212	8,50,350	8,58,687	8,87,016	N.-W. Frontier
4,90,256	5,32,262	5,70,826	5,50,373	6,27,454	7,31,224	8,65,564	10,21,017	10,66,491	11,18,392	Bombay
88,49,503	94,06,474	98,83,334	1,06,95,781	1,13,85,744	1,21,57,163	1,36,59,163	1,40,21,262	1,42,66,905	1,48,06,031	Central Provinces
										Madras
										TOTAL
										Miscellaneous Receipts
5,941	2,351	1,465	3,570	5,833	3,490	3,451	3,181	4,275	3,931	India, General
42,579	51,967	85,067	70,343	89,303	1,08,046	1,52,000	1,67,883	1,14,287	1,14,164	Burma
16,490	17,040	15,846	18,317	4,953	1,831	2,903	3,241	3,623	2,293	Assam
23,572	22,366	23,829	29,363	36,510	34,158	37,667	41,638	53,588	55,816	Bengal
..	..	..	..	25,220	43,439	27,694	21,875	24,504	27,272	Bihar and Orissa
2,309	1,839	6,551	5,741	5,761	6,947	7,872	46,242	40,474	33,415	United Provinces
1,602	939	747	680	1,242	1,926	2,127	1,730	2,128	2,782	Agra
650	757	12,390	3,681	1,479	1,378	2,263	3,971	7,543	5,900	Oudh
..	..	..	..	..	..	..	..	..	..	Punjab
33	115	224	148	20	43	66	25	50	43	Delhi
79,490	1,19,995	1,41,354	97,856	91,041	84,217	84,128	77,314	60,124	71,757	N.-W. Frontier
19,637	18,643	14,064	24,127	20,240	23,963	44,700	26,102	27,277	29,328	Bombay
79,954	79,780	96,833	1,02,750	1,19,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,109	Central Provinces
2,71,407	3,15,822	3,98,370	3,56,590	4,01,157	4,27,455	4,74,984	5,99,663	5,51,324	5,74,101	Madras
7,84,95,279	8,09,58,037	8,31,53,464	8,98,54,581	9,83,58,370	10,54,48,371	11,36,78,021	11,33,14,469	10,87,96,546	11,69,45,986	TOTAL RECEIPTS.
										CHARGES—
71,739	43,058	52,878	59,851	74,188	79,334	80,897	1,00,200	1,00,527	1,03,868	India, General
11,23,736	12,08,358	12,53,126	11,98,864	12,15,557	12,65,309	12,74,669	12,79,375	12,63,051	12,55,238	Burma
2,43,526	2,92,879	2,91,742	3,09,166	1,09,765	1,14,609	1,15,885	1,37,154	1,29,550	1,41,459	Assam
8,13,635	8,15,578	8,89,259	9,32,388	6,21,197	6,00,994	6,43,060	7,42,121	10,26,217	11,65,974	Bengal
..	..	..	..	4,96,727	5,36,154	6,02,829	6,08,945	6,14,258	6,63,482	Bihar and Orissa
1,09,214	1,46,468	1,87,513	1,86,077	2,27,550	2,36,675	2,53,465	2,84,554	2,79,709	2,56,391	United Provinces
40,230	49,217	70,187	67,533	70,397	76,837	82,717	87,522	88,839	1,61,336	Agra
71,021	79,534	83,988	1,67,982	1,76,586	2,18,475	2,03,410	2,40,814	2,56,995	2,42,987	Oudh
7,752	8,821	8,336	12,514	14,793	13,850	6,242	6,233	7,874	9,572	Punjab
8,82,223	13,19,323	11,73,621	11,86,745	12,94,750	14,08,957	15,40,633	16,91,641	14,89,227	16,105	Delhi
2,82,628	3,21,544	3,34,247	2,92,412	3,11,566	3,24,979	3,48,653	4,31,524	5,31,906	4,57,727	N.-W. Frontier
10,40,324	18,47,535	18,50,631	18,00,741	18,46,274	18,60,399	18,61,264	18,77,401	19,09,577	18,61,890	Bombay
46,86,078	61,32,515	61,95,528	62,14,278	64,59,350	67,31,622	70,30,327	75,01,339	77,74,417	77,86,983	Central Provinces
										Madras
										TOTAL
										NET RECEIPTS—
11,51,168	14,44,055	14,79,000	16,47,445	16,38,256	13,74,022	13,93,508	16,82,164	17,01,119	20,10,564	India, General
25,92,327	27,96,047	28,84,727	26,77,404	30,47,179	31,27,632	35,19,072	42,69,987	34,65,320	36,45,598	Burma
37,13,411	39,06,688	41,69,511	45,81,552	13,11,790	19,99,113	22,26,422	22,14,950	22,41,326	22,58,836	Assam
1,36,45,231	1,34,55,665	1,33,33,149	1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,835	1,16,95,471	1,09,63,461	1,03,70,556	Bengal
..	..	..	..	82,09,193	86,45,974	91,50,473	95,00,163	87,62,038	89,24,717	Bihar and Orissa
58,68,174	55,34,991	55,33,404	64,91,023	69,24,617	78,00,744	83,85,181	78,58,829	76,21,726	85,07,177	United Provinces
20,88,868	19,51,542	19,54,732	23,10,981	23,10,981	32,44,033	33,43,223	29,92,906	28,74,444	31,70,616	Agra
39,70,394	37,88,363	33,80,055	44,03,766	50,80,715	51,36,176	54,19,325	53,22,963	50,98,762	56,82,980	Oudh
1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	2,71,306	2,00,504	2,04,044	1,77,173	1,74,547	Punjab
1,44,45,375	1,42,59,704	1,51,12,833	64,18,285	1,78,02,625	1,83,16,524	1,89,39,694	1,86,46,187	1,94,28,716	2,25,81,530	Delhi
57,61,116	49,16,305	50,98,562	1,57,88,604	71,33,696	83,51,436	91,76,423	85,07,343	74,49,777	84,26,046	N.-

No. 94.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
RECEIPTS—										
<i>Spirits—</i>										
Rangoon	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521
Shillong	5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,633	4,975	5,587
Calcutta and suburbs	20,21,680	20,99,746	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,53,828	26,71,056	27,05,434
Allahabad	1,26,710	1,50,770	1,57,410	1,68,730	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874
Lucknow	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456
Lahore	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908
Peshawar	..	..	..	..	15,332	17,149	14,681	16,780	16,780	16,780
Bombay, town and island	7,16,380	9,29,506	9,01,500	8,76,232	10,55,305	11,04,370	11,10,886	16,50,943	12,13,621	12,42,094
Nagpur	1,30,180	1,42,020	1,43,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481
Madras	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547
TOTAL	49,33,440	51,80,748	55,28,845	57,35,862	59,13,155	62,08,706	68,33,346	72,93,264	73,35,398	73,80,682
<i>Beer—</i>										
Rangoon	..	..	..	..	..	..	..	..	..	..
Shillong	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	..
Allahabad	..	..	..	..	..	..	..	..	..	..
Lucknow	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800
Lahore	..	..	..	..	..	..	..	..	..	..
Peshawar	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..
TOTAL	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800
<i>Drugs—other than Opium—</i>										
Rangoon	..	..	30	8	13	18	5	13	21	52
Shillong	890	750	777	700	513	464	550	730	589	645
Calcutta and suburbs	3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814
Allahabad	37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078
Lucknow	48,036	58,176	83,634	83,640	1,07,323	1,03,815	1,82,400	91,570	1,89,220	1,95,982
Lahore	9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841
Peshawar	..	..	..	..	9,608	8,755	12,592	9,705	11,901	15,126
Bombay, town and island	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,33,589	2,99,181	1,06,041
Nagpur	12,520	14,930	14,769	12,994	13,050	12,662	16,160	16,385	20,334	23,504
Madras	8,830	5,280	4,330	13,300	26,320	31,633	26,687	31,620	35,410	37,673
TOTAL	5,34,766	5,36,096	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756
<i>Miscellaneous Receipts—</i>										
Rangoon	14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619
Shillong	10	20	10	40	27	1	6	10	2	87
Calcutta and suburbs	2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334
Allahabad	7,500	6,560	7,450	7,680	232	171	71	117	27	53
Lucknow	11	52	102	87	83	91	57	38	46	351
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	10	10	23	27	60	5	12	38	133	222
Madras	10,960	13,470	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662
TOTAL	35,421	22,512	17,700	24,333	21,423	14,853	36,374	12,023	27,261	23,323
TOTAL RECEIPTS	55,20,004	57,70,108	61,69,401	64,34,100	66,39,608	70,13,487	77,43,487	82,79,389	85,51,963	84,20,566

CAPITAL CITIES of the several PROVINCES,* in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
10,01,709	9,89,675	9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,43,667	RECEIPTS—
5,875	5,700	8,514	10,085	10,571	13,587	15,139	16,350	16,243	21,793	<i>Spirits—</i>
23,41,731	27,28,097	28,71,731	31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,092	Rangoon
2,05,127	2,21,734	2,33,598	2,93,015	3,21,981	3,38,440	3,39,806	3,13,388	3,00,750	3,10,438	Shillong
3,78,485	3,38,553	3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	Calcutta and suburbs
1,04,409	92,779	68,713	99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	Allahabad
22,550	31,155	22,900	20,490	21,925	30,025	27,929	27,605	24,000	25,990	Lucknow
13,31,151	12,20,100	12,32,990	38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,96,128	Lahore
5,04,479	4,63,508	5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	Peshawar
16,06,468	15,01,396	16,20,334	17,72,335	19,73,804	20,36,730	22,46,712	23,67,318	24,96,509	26,11,510	Bombay, town and island
										Nagpur
										Madras
80,61,984	75,92,697	78,84,067	1,09,67,829	1,18,12,972	1,22,95,347	1,24,45,277	1,28,35,220	1,32,67,665	1,38,45,654	TOTAL
..	..	..	..	..	..	..	..	..	..	<i>Beer—</i>
..	..	..	..	..	..	..	..	..	..	Rangoon
..	2,853	7,463	7,306	7,904	5,486	..	..	..	..	Shillong
..	..	..	..	..	..	..	..	..	..	Calcutta and suburbs
26,118	42,476	26,459	37,876	37,555	5,735	..	..	..	..	Allahabad
..	..	..	..	..	..	..	..	..	..	Lucknow
..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	Peshawar
..	..	..	..	..	..	..	..	..	3,74,775	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	Madras
26,118	45,329	33,922	45,182	45,459	11,171	..	..	..	3,74,775	TOTAL
79	24	95	105	32	18	15	14	14	15	<i>Drugs—other than Opium</i>
587	638	1,051	882	1,279	1,164	1,288	1,014	1,039	1,375	Rangoon
4,56,549	5,02,772	5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	Shillong
79,198	77,306	85,170	70,229	76,044	83,378	75,975	65,264	71,802	62,927	Calcutta and suburbs
1,43,357	1,43,781	1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	Allahabad
30,622	14,669	16,163	10,646	18,721	24,683	19,973	20,198	24,748	25,548	Lucknow
17,123	17,688	18,208	14,296	14,477	23,972	23,284	23,027	26,536	27,060	Lahore
1,67,730	2,06,024	2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	Peshawar
27,524	24,964	31,408	36,723	33,596	41,478	39,547	46,464	46,717	51,080	Bombay, town and island
34,440	39,957	57,967	55,865	58,976	64,455	69,990	1,01,242	94,539	96,485	Nagpur
										Madras
9,57,259	10,27,823	11,50,327	12,22,272	11,79,145	12,04,470	13,83,273	13,60,793	14,35,160	16,13,712	TOTAL
9,120	21,509	33,377	40,566	54,464	74,749	1,20,146	1,21,265	73,821	93,304	<i>Miscellaneous Receipts—</i>
14	8	1	10	12	14	20	16	18	23	Rangoon
11,812	12,056	10,226	11,550	11,801	12,453	11,524	12,868	15,141	11,440	Shillong
71	153	234	334	464	306	325	251	1,372	1,846	Calcutta and suburbs
425	116	51	58	120	63	112	159	863	666	Allahabad
..	..	..	..	..	..	..	..	..	7,358	Lucknow
370	536	1,665	2,191	1,399	2,953	2,341	2,619	2,387	1,995	Bombay, town and island
4,999	1,901	1,852	2,306	3,354	3,063	3,988	4,114	4,682	2,439	Nagpur
										Madras
26,811	36,279	52,406	57,015	71,614	93,611	1,33,756	1,41,292	1,03,284	1,19,576	TOTAL
90,12,172	87,02,128	91,20,722	1,22,92,298	1,31,09,190	1,36,04,599	1,39,67,306	1,43,37,305	1,48,06,109	1,59,53,717	TOTAL RECEIPTS

* Except Bihar and Orissa

No. 94.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
CHARGES—										
Rangoon	25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245
Shillong	640	1,000	1,480	953	595	460	760	310	456	550
Calcutta and suburbs	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561
Allahabad	2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240
Lucknow	2,814	3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464
Lahore	3,300	3,710	4,878	5,301	5,224	3,748	27,480	4,770	6,435	3,932
Peshawar	..	..	..	..	489	987	487	470	665	1,087
Bombay, town and island	61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327
Nagpur	320	250	273	262	389	312	403	476	363	505
Madras	39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,305
TOTAL	2,99,294	2,99,688	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716
NET RECEIPTS—										
Rangoon	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947
Shillong	5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769
Calcutta and suburbs	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021
Allahabad	1,69,680	1,99,940	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,337	3,59,210	3,19,765
Lucknow	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125
Lahore	1,37,920	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817
Peshawar	..	..	..	..	24,451	24,917	26,786	26,015	28,016	30,819
Bombay, town and island	7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,803
Nagpur	1,42,390	1,56,710	1,63,296	1,53,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702
Madras	10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077
TOTAL	52,20,710	54,70,420	58,67,100	61,13,793	64,05,492	66,98,370	73,53,521	78,23,899	81,02,103	79,65,850

No. 95.—RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—										
India, General*	23,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046
Burma	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,536	40,32,068
Assam	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,31,772	26,36,471
Bengal	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,632
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
United Provinces—										
Agra	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857
Oudh	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,23,310	1,27,344	1,31,048	1,32,736	1,35,709
Punjab	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier	..	..	..	..	37,454	40,375	43,395	42,639	47,631	52,023
Bombay	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,239	10,17,739	9,94,939
Central Provinces	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,37,653
Madras	7,71,260	7,53,760	8,31,290	7,83,360	7,60,034	7,34,161	8,42,139	8,58,386	8,48,134	9,13,997
TOTAL	98,10,577	1,00,06,615	1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,93,733	1,36,54,434	1,39,94,572

* See note at foot of table No. 97

CAPITAL CITIES of the several PROVINCES,* in each official year from 1897-98 to 1916-17—continued

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
1,38,172	2,14,270	2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,503	2,94,542	CHARGES—
900	937	739	1,415	2,104	1,019	773	670	1,697	1,169	Rangoon
2,05,991	2,01,499	1,97,688	1,95,432	2,02,133	1,89,834	2,05,978	2,31,388	3,06,004	3,58,446	Shillong
6,625	19,039	12,012	11,706	15,764	10,949	17,590	14,913	19,913	19,363	Calcutta and suburbs
4,818	9,197	16,925	15,839	15,958	17,058	17,434	20,035	14,966	14,719	Allahabad
4,250	3,805	773	8,968	8,644	12,386	8,315	12,442	15,836	10,253	Lucknow
50	100	92	83	76	302	288	223	191	283	Lahore
97,580	1,41,303	1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,44,724	Peshawar
668	816	804	1,035	1,036	798	832	1,048	2,001	2,990	Bombay, town and island
29,319	134	22,640	23,029	26,352	23,799	26,431	27,532	25,562	26,098	Nagpur
										Madras
4,88,373	5,91,100	6,54,972	6,60,054	7,19,998	7,07,049	6,39,185	7,60,272	8,02,997	9,12,587	TOTAL
										NET RECEIPTS—
8,72,786	7,96,938	7,48,485	5,25,034	8,80,235	7,14,070	6,86,962	8,09,510	7,28,359	7,42,944	Rangoon
5,576	5,409	8,827	9,562	9,758	13,746	15,665	16,710	15,603	22,027	Shillong
31,04,101	30,44,279	32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	37,58,288	38,77,708	33,16,971	Calcutta and suburbs
2,77,771	2,80,154	3,06,990	3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,848	Allahabad
5,43,567	5,15,729	5,10,187	5,95,530	6,46,004	7,36,796	6,36,325	6,14,462	6,00,111	7,80,052	Lucknow
1,30,781	1,03,643	84,109	1,00,904	1,32,830	1,67,448	1,38,489	2,13,660	1,63,523	1,62,972	Lahore
39,623	48,743	41,016	34,703	36,326	53,695	55,925	55,409	50,945	52,767	Peshawar
14,01,351	12,84,821	13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	45,33,694	50,24,141	63,82,387	Bombay, town and island
5,31,705	4,88,192	5,59,590	6,07,480	6,79,075	7,56,108	7,39,854	7,66,168	6,19,138	5,40,826	Nagpur
16,16,588	15,43,120	16,57,513	18,07,477	20,09,782	20,80,454	22,94,259	24,45,142	25,70,168	26,84,336	Madras
85,23,799	81,11,028	84,65,750	1,16,32,662	1,23,89,192	1,23,97,550	1,32,26,121	1,35,77,033	1,40,03,112	1,50,41,130	TOTAL

* Except Bihar and Orissa

consumed in INDIA, in each official year from 1897-98 to 1916-17

										RECEIPTS—
75,426	53,704	64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	India, General*
41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	37,22,988	35,47,488	33,44,821	33,83,038	39,30,488	Burma
23,36,811	23,34,464	23,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	Assam
26,10,207	27,19,544	25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	Bengal
..	..	..	..	11,80,624	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	Bihar and Orissa
7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	United Provinces :
1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	Agra
7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	Oudh
..	..	..	..	..	..	63,822	63,541	80,719	65,702	Punjab
82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	Delhi
10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,182	N.-W. Frontier
13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	19,28,542	20,97,843	21,16,640	20,86,206	22,05,045	Bombay
9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	Central Provinces
										Madras
1,47,06,364	1,48,49,348	1,48,71,916	1,55,56,205	1,57,46,775	1,78,24,021	1,93,71,719	1,94,98,845	2,05,45,065	2,11,46,200	TOTAL

No. 96.—RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES* in INDIA on

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
RECEIPTS—										
Rangoon	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,78,277	6,21,778	6,01,762
Shillong	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,084
Calcutta and suburbs	4,85,100	4,85,480	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707
Allahabad	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977
Lucknow	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156
Lahore	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638
Peshawar	..	..	..	..	7,817	6,822	6,864	7,429	7,248	9,514
Bombay, town and island	5,236	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487
Nagpur	33,830	28,630	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200
Madras	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269
TOTAL	12,81,467	13,12,694	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,365	15,05,744

* Except Bihar and Orissa

No. 97.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	8,664	7,937	6,353	30,559	22,705	29,882	38,430	32,332	29,636	26,471
Country	4,24,745	4,53,810	4,41,354	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644
TOTAL	4,54,519	4,94,087	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174
Beer	..	..	..	1,74,370	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902
Drugs—other than Opium— Ganja and others	38,935	36,589	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167
MISCELLANEOUS RECEIPTS	5,880	6,470	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022
Opium	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046
TOTAL RECEIPTS	5,27,540	5,63,981	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311
DITTO excluding Opium	4,99,334	5,37,146	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265
CHARGES	13,452	13,840	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,85,882	5,23,306	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,314
DITTO—Opium	28,206	26,835	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046
TOTAL NET RECEIPTS	5,14,088	5,50,141	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,360

account of OPIUM consumed in INDIA, in each official year from 1897-98 to 1916-17 .

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	RECEIPTS—
6,819	8,528	8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	Rangoon
6,79,848	7,75,761	5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	Shillong
48,025	35,852	44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	Calcutta and suburbs
47,081	46,525	45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	Allahabad
49,027	48,856	62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	Lucknow
12,400	16,312	21,707	16,336	19,251	34,960	41,491	35,131	35,455	32,761	Lahore
47,523	56,650	51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	Peshawar
41,465	41,694	42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	Bombay, town and island
1,44,777	51,836	75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	Nagpur
17,36,075	16,66,258	13,79,258	14,37,533	14,25,047	14,14,750	14,29,904	15,46,385	17,27,327	17,00,819	Madras
										TOTAL

INDIA, GENERAL,* in each official year from 1897-98 to 1916-17

										RECEIPTS—
23,443	26,839	28,165	27,398	28,030	29,539	27,621	31,044	34,806	75,219	Spirits—
9,12,258	11,34,665	11,84,011	13,03,195	13,31,185	10,99,969	11,23,356	13,79,641	13,61,855	14,98,726	English
										Country
10,20,158	12,61,414	13,22,356	14,23,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,962	15,78,842	TOTAL †
1,56,972	1,67,928	1,51,036	1,71,918	1,88,502	1,87,003	1,83,802	2,06,261	2,36,082	3,66,415	Beer
39,886	55,420	57,021	1,08,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	Drugs—other than Opium— Ganja and others
5,941	2,351	1,465	3,570	5,833	3,490	3,451	3,181	4,275	3,931	MISCELLANEOUS RECEIPTS
75,426	53,704	64,737	80,433	76,363	51,983	54,128	82,718	86,914	89,334	Opium
12,98,383	15,40,817	15,96,615	17,87,729	17,88,807	15,05,840	15,33,533	18,65,082	18,88,560	22,03,766	TOTAL RECEIPTS †
12,22,957	14,67,113	15,31,878	17,07,296	17,12,444	14,53,856	14,79,405	17,82,364	18,01,646	21,14,432	DITTO excluding Opium
71,789	43,058	52,878	59,851	74,188	79,834	80,897	1,00,200	1,00,527	1,03,868	CHARGES
11,51,168	14,44,055	14,79,000	16,47,445	16,38,256	13,74,022	13,98,508	16,82,164	17,01,119	20,16,564	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.
75,426	53,704	64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	DITTO—Opium
12,26,594	14,97,759	15,43,737	17,27,878	17,14,619	14,26,066	14,52,636	17,64,882	17,88,033	20,99,898	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, and Baluchistan from 1882-83, and Bangalore from 1900-01

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April, 1908

No. 98.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
BURMA—										
RECEIPTS—										
<i>Spirits—</i>										
English	6,64,290	7,52,460	8,01,250	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,40,304	9,59,867
Country	14,34,260	16,50,460	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312
TOTAL	20,98,550	24,02,920	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179
<i>Beer</i>	22,600	23,800	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i>	10	10	40	18	23	23	20	38	82	105
MISCELLANEOUS RECEIPTS	60,730	63,310	43,850	42,033	50,515	50,207	54,015	62,700	54,414	53,220
<i>Opium</i>	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068
TOTAL RECEIPTS	42,15,790	46,14,800	49,39,880	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986
DITTO, excluding Opium	21,81,890	24,90,040	26,56,930	28,69,690	30,53,467	30,33,374	34,45,673	29,78,494	41,09,340	36,32,918
CHARGES	2,30,130	2,25,870	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	19,51,760	22,64,170	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,33,313	30,14,354	24,95,568
DITTO—Opium	20,33,900	21,24,760	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068
TOTAL NET RECEIPTS	39,85,660	43,88,930	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636
PANGOON—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,71,800	2,84,910	3,22,720	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,830
Country	2,30,340	2,51,740	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691
TOTAL	5,02,140	5,36,650	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i>	..	..	30	8	13	18	5	13	21	52
MISCELLANEOUS RECEIPT	14,430	1,310	20	10,111	12,500	9,225	12,756	943	14,801	13,619
<i>Opium</i>	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762
TOTAL RECEIPTS	11,15,080	11,69,430	12,36,340	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954
DITTO, excluding Opium	5,16,570	5,37,960	5,63,000	6,79,137	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,43,192
CHARGES	25,510	23,150	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,91,060	5,14,810	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947
DITTO—Opium	5,98,510	6,31,470	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762
TOTAL NET RECEIPTS	10,89,570	11,46,280	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709

EXCISE

in BURMA, in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										BURMA—
										RECEIPTS—
										Spirits—
11,21,337	12,73,916*	13,03,490	11,91,929	13,25,857	11,56,815	11,01,182	12,66,133	9,84,357	8,83,623	English
25,38,044	26,68,890	27,17,102	25,67,324	28,07,940	30,81,220	35,02,359	40,88,032	35,99,871	38,45,014	Country
36,59,381	39,42,806	40,20,592	37,59,253	41,33,797	42,38,035	46,03,541	53,49,165	45,84,228	47,28,637	TOTAL
13,979	9,485	31,875	46,496	39,455	46,742	38,892	30,427	29,675	57,880	Beer
124	147	319	261	181	118	208	1,887	181	155	Drugs—other than Opium— Ganja and others
42,579	51,967	85,067	70,348	89,303	1,08,046	1,52,000	1,67,883	1,14,287	1,14,164	MISCELLANEOUS RECEIPTS
41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	37,22,988	35,47,488	93,44,821	33,83,038	39,30,488	Opium
78,57,175	77,18,815	76,49,137	72,01,227	72,96,238	81,15,929	83,42,129	88,94,183	81,11,409	98,31,324	TOTAL RECEIPTS
37,16,063	40,04,405	41,37,853	38,76,353	42,62,736	43,92,941	47,94,641	55,49,362	47,28,371	49,00,836	DITTO, excluding Opium
11,23,736	12,08,358	12,53,126	11,98,864	12,15,557	12,65,309	12,74,669	12,79,375	12,63,051	12,55,238	CHARGES
25,92,327	27,96,047	28,84,727	26,77,494	30,47,179	31,27,632	35,19,972	42,69,987	34,65,320	36,45,598	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
41,41,112	37,14,410	35,11,284	33,24,869	30,33,502	37,22,988	35,47,488	33,44,821	33,83,038	39,30,488	DITTO—Opium
67,33,439	65,10,457	63,96,011	60,02,363	60,80,681	68,50,620	70,67,460	76,14,808	68,48,353	75,76,086	TOTAL NET RECEIPTS
										RANGOON—
										RECEIPTS—
										Spirits—
6,11,750	5,91,435	5,27,675	3,55,886	5,15,194	4,24,989	3,50,071	3,79,262	3,54,144	3,36,780	English
3,89,959	3,98,240	4,28,150	3,55,650	5,71,550	4,90,967	5,09,720	6,01,681	5,68,883	2,06,887	Country
10,01,709	9,89,675	9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,43,667	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
79	24	95	105	32	18	15	14	14	15	Drugs—other than Opium— Ganja and others
9,120	21,509	38,377	40,566	54,464	74,749	1,20,146	1,21,265	78,821	93,804	MISCELLANEOUS RECEIPTS
6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	Opium
16,75,518	16,00,952	14,69,605	11,43,249	14,20,674	12,85,433	11,32,031	12,67,752	12,24,122	14,64,706	TOTAL RECEIPTS
10,10,908	10,11,208	9,94,297	7,52,207	11,41,240	9,90,723	9,79,952	11,02,222	10,01,862	10,37,486	DITTO, excluding Opium)
1,38,172	2,14,270	2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,503	2,94,542	CHARGES
8,72,736	7,96,938	7,48,485	5,25,034	8,89,285	7,14,070	6,86,962	8,09,510	7,28,359	7,42,944	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
6,64,610	5,89,744	4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	DITTO—Opium
15,37,346	13,86,682	12,23,793	9,16,076	11,68,719	10,08,780	8,89,041	9,75,040	9,50,619	11,70,164	TOTAL NET RECEIPTS

* Includes Rs. 1,23,561 on account of duty on spirits classed as Foreign (including denatured spirits)

EXCISE

No. 99.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
ASSAM—										
RECEIPTS										
<i>Spirits—</i>										
English	18,740	19,310	20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853
Country	5,55,430	6,37,660	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373
TOTAL	5,74,170	6,56,970	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drug—other than Opium—</i>										
Ganja	3,60,250	3,75,340	3,69,844	4,03,941	3,93,126	4,07,268	4,23,017	4,42,589	17,74,786	16,60,711
Others	1,290	2,370	2,453	2,585	1,636	688	126	131	7,296	6,327
TOTAL	3,61,540	3,77,710	3,72,297	4,06,526	3,94,762	4,07,956	4,23,143	4,42,720	17,82,082	16,67,038
MISCELLANEOUS RECEIPTS	740	560	909	854	535	692	1,039	962	17,533	15,752
<i>Opium (a)</i>	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471
TOTAL RECEIPTS	27,67,960	28,83,360	28,63,377	29,33,390	28,33,034	29,19,938	30,24,391	30,54,075	62,07,667	63,73,487
DITTO, excluding Opium	9,33,450	10,35,240	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016
CHARGES	14,390	21,950	27,456	20,163	16,726	21,957	19,750	37,127	1,78,267	1,89,482
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	9,22,060	10,13,290	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534
DITTO—Opium	18,31,510	18,48,620	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471
TOTAL NET RECEIPTS	27,53,570	28,61,910	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005
SHILLONG—										
RECEIPTS—										
<i>Spirits</i>										
English	200	320	200	200	175	200	100	325	150	500
Country	5,500	6,110	5,513	6,222	5,019	5,876	5,029	4,313	4,825	5,087
TOTAL	5,700	6,430	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
Ganja	890	750	777	700	513	464	550	730	589	645
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	890	750	777	700	513	464	550	730	589	645
MISCELLANEOUS RECEIPTS	90	20	10	40	27	1	6	10	2	87
<i>Opium (a)</i>	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034
TOTAL RECEIPTS	18,420	11,260	10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353
DITTO, excluding Opium	6,600	7,200	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319
CHARGES	640	1,000	1,480	953	595	460	760	310	456	550
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,960	6,200	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769
DITTO—OPIMUM	11,820	4,060	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034
TOTAL NET RECEIPTS	17,780	10,260	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803

(a) Net price of opium and license fees

EXCISE

in ASSAM,* in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										ASSAM—
										RECEIPTS—
										Spirits—
1,19,235	1,42,517	1,45,489	1,30,428	15,387	16,885	17,301	16,350	16,569	17,236	English
21,10,812	22,27,015	22,78,983	25,47,372	12,12,862	14,07,461	15,31,812	15,09,221	15,24,570	15,54,541	Country
22,30,047	23,69,532	24,24,472	26,77,800	12,27,749	14,24,346	15,49,113	15,25,571	15,41,139	15,71,777	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs—other than Opium—
17,09,054	18,05,823	20,12,215	21,64,747	6,88,645	6,87,193	7,89,507	8,22,854	8,26,112	8,25,841	Ganja
6,346	7,172	8,720	9,854	208	352	290	438	302	384	Others
17,15,400	18,12,995	20,20,935	21,74,601	6,88,853	6,87,545	7,89,797	8,23,292	8,26,414	8,26,225	TOTAL
16,490	17,040	15,846	18,317	4,953	1,831	2,908	3,241	3,623	2,293	MISCELLANEOUS RECEIPTS
28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	Opium
67,98,748	70,34,031	73,05,093	78,70,887	44,43,910	48,52,029	52,59,233	54,05,602	54,24,809	55,39,243	TOTAL RECEIPTS
39,61,937	41,99,567	44,61,253	48,70,718	19,21,555	21,13,722	23,41,813	23,52,104	23,70,876	24,00,295	DITTO, excluding Opium
2,43,526	2,92,879	2,91,742	3,09,166	1,09,765	1,14,609	1,15,385	1,37,154	1,29,550	1,41,459	CHARGES
37,18,411	39,06,688	41,69,511	45,61,552	18,11,790	19,99,113	22,26,428	22,14,950	22,41,326	22,58,836	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
28,36,811	28,34,464	28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	DITTO—Opium
65,55,222	67,41,152	70,18,351	75,61,721	43,34,145	47,37,420	51,43,898	52,68,448	52,95,259	53,97,784	TOTAL NET RECEIPTS
										SHILLONG—
										RECEIPTS—
										Spirits—
625	450	505	515	500	405	585	458	491	600	English
5,250	5,250	8,009	9,570	10,071	13,182	14,545	15,892	15,752	21,293	Country
5,875	5,700	8,514	10,085	10,571	13,587	15,130	16,350	16,243	21,793	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium
587	638	1,051	881	1,277	1,163	1,287	1,013	1,038	1,374	Ganja
..	..	..	1	2	1	1	1	1	1	Others
587	638	1,051	882	1,279	1,164	1,288	1,014	1,039	1,375	TOTAL
14	8	1	10	12	14	20	16	18	28	MISCELLANEOUS RECEIPTS
6,319	8,528	8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	Opium
12,795	14,874	18,153	19,539	21,206	19,566	21,515	22,539	24,122	32,870	TOTAL RECEIPTS
6,476	6,346	9,566	10,977	11,862	14,765	16,438	17,380	17,300	23,196	DITTO, excluding Opium
900	937	739	1,415	2,104	1,019	773	670	1,697	1,169	CHARGES
5,576	5,409	8,827	9,562	9,758	13,746	15,665	16,710	15,603	22,027	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
6,319	8,528	8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	DITTO—Opium
11,895	13,937	17,414	18,124	19,102	18,547	20,742	21,869	22,425	31,701	TOTAL NET RECEIPTS

* Includes Eastern Bengal districts from 1905-06 to 1910-11

In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905, and the figures under Bengal those up to the 15th October 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year

EXCISE

No. 100.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
BENGAL—										
RECEIPTS—										
<i>Spirits—</i>										
English	7,06,420	6,22,280	6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837
Country	69,66,120	75,72,460	80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316
TOTAL	76,72,540	81,94,740	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153
<i>Beer</i>	720	5,440	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	26,57,450	27,20,140	26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926
<i>Others</i>	85,500	90,790	90,840	1,04,038	1,10,881	1,13,510	1,23,296	1,16,964	1,23,797	1,38,388
TOTAL	27,42,950	28,10,930	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314
MISCELLANEOUS RECEIPTS	13,240	15,140	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186
<i>Opium (Excise)</i>	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682
TOTAL RECEIPTS	1,27,43,050	1,34,27,270	1,39,05,950	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,384	1,53,18,436	1,60,79,779
DITTO, excluding Opium	1,04,29,450	1,10,26,250	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,878	1,20,47,004	1,30,75,384	1,37,28,097
CHARGES	6,77,390	6,74,500	6,85,980	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	97,52,060	1,03,51,750	1,08,25,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741
DITTO—Opium	23,18,600	24,01,020	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682
TOTAL NET RECEIPTS	1,20,70,660	1,27,52,770	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,83,634	1,35,18,313	1,46,27,956	1,53,44,423
CALCUTTA AND SUBURBS—										
RECEIPTS—										
<i>Spirits—</i>										
English	5,46,820	4,53,970	4,67,830	4,85,515	3,67,769	4,03,648	3,78,843	3,92,971	3,65,320	3,15,436
Country	14,74,860	16,45,770	17,06,830	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,736	23,89,998
TOTAL	20,21,680	20,99,740	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	3,01,230	2,88,510	3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115
<i>Others</i>	39,000	40,710	36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,699
TOTAL	3,40,230	3,29,220	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814
MISCELLANEOUS RECEIPTS	2,500	1,090	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334
<i>Opium</i>	4,85,100	4,85,480	5,22,500	5,64,538	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707
TOTAL RECEIPTS	28,49,510	29,15,530	30,47,850	32,01,272	31,17,181	32,99,486	33,23,115	34,07,800	36,66,501	37,38,289
DITTO, excluding Opium	23,64,410	24,30,050	25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,582
CHARGES	1,63,230	1,63,870	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	22,01,180	22,66,180	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021
DITTO—Opium	4,85,100	4,85,480	5,22,500	5,64,538	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707
TOTAL NET RECEIPTS	26,86,280	27,51,660	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728

EXCISE

in BENGAL,* in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
4,52,112	4,68,522	4,66,348	5,08,562	5,53,894	5,72,415	6,13,655	6,79,252	6,84,004	8,10,711	BENGAL—
1,11,99,221	1,08,33,318	1,06,02,980	1,13,30,730	74,25,567	76,93,172	83,07,203	80,53,765	77,14,549	70,05,527	RECEIPTS—
										<i>Spirits—</i>
										English
										Country
1,16,51,333	1,13,01,840	1,10,69,328	1,18,39,292	79,79,461	82,65,587	89,20,858	87,33,017	83,98,553	78,16,238	TOTAL
3,298	8,575	13,920	17,206	18,592	12,773	11,904	9,468	4,309	13,674	Beer
										<i>Drugs—other than Opium—</i>
26,37,531	27,92,298	29,61,193	32,68,322	29,30,079	29,08,174	35,15,733	34,97,413	33,83,555	34,89,134	<i>Ganja</i>
1,43,132	1,56,134	1,54,138	1,68,547	1,63,772	1,62,151	1,58,783	1,56,056	1,54,173	1,61,668	<i>Others</i>
27,80,663	29,48,432	31,15,331	34,36,869	30,93,851	30,70,325	36,74,516	36,53,469	35,37,728	36,50,802	TOTAL
23,572	22,396	23,829	29,363	36,510	34,158	37,667	41,638	53,588	55,816	MISCELLANEOUS RECEIPTS
26,19,207	27,19,544	25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	<i>Opium (Excise)</i>
1,70,78,073	1,70,00,737	1,67,93,419	1,79,76,523	1,33,89,707	1,37,59,157	1,53,88,017	1,53,59,916	1,51,30,570	1,44,07,668	TOTAL RECEIPTS
1,44,58,866	1,42,31,243	1,42,22,408	1,53,22,730	1,11,28,414	1,13,82,843	1,26,44,945	1,24,37,592	1,19,94,673	1,15,36,530	DITTO, excluding Opium
8,13,635	8,15,578	8,89,259	9,32,388	6,21,197	6,00,994	6,43,060	7,42,121	10,26,217	11,65,974	CHARGES
1,36,45,231	1,34,65,665	1,33,33,149	1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	1,16,95,471	1,09,68,461	1,03,70,556	NET RECEIPTS FROM SPIRITS
26,19,207	27,19,544	25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	AND DRUGS other than Opium
1,62,64,438	1,61,85,209	1,59,04,160	1,70,44,135	1,27,88,510	1,31,58,163	1,47,44,957	1,46,17,795	1,41,04,353	1,32,41,694	DITTO—Opium
										TOTAL NET RECEIPTS
										CALCUTTA AND SUBURBS—
										RECEIPTS—
										<i>Spirits—</i>
										English
										Country
3,31,647	3,37,733	3,25,790	3,58,878	3,62,468	3,33,339	3,33,379	3,66,391	4,01,652	5,59,892	TOTAL
25,10,084	23,90,314	25,45,941	28,04,180	28,64,008	29,57,343	30,48,206	29,09,839	30,83,508	24,13,200	
23,41,731	27,28,097	23,71,731	31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,092	
..	2,853	7,463	7,306	7,904	5,436	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
3,97,696	4,36,916	4,70,341	4,78,128	5,60,311	4,82,298	5,74,266	6,10,617	5,93,939	5,96,089	<i>Ganja</i>
58,853	65,856	60,497	66,202	97,834	94,532	90,237	89,961	89,474	94,796	<i>Others</i>
4,56,549	5,02,772	5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	TOTAL
11,812	12,056	10,226	11,550	11,801	12,453	11,524	12,363	15,141	11,440	MISCELLANEOUS RECEIPTS
6,79,848	7,75,761	5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,593	10,17,850	8,05,848	<i>Opium</i>
39,89,940	40,21,539	39,70,721	42,97,018	45,97,445	45,99,156	48,56,394	49,36,274	52,01,564	44,81,265	TOTAL RECEIPTS
33,10,092	32,45,778	34,20,258	37,26,244	39,04,326	38,85,451	40,57,612	39,89,676	41,33,714	36,75,417	DITTO, excluding Opium
2,05,991	2,01,499	1,97,683	1,95,432	2,02,133	1,89,334	2,05,978	2,31,388	3,06,006	3,58,446	CHARGES
31,04,101	30,44,279	32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	37,58,238	38,77,708	33,16,971	NET RECEIPTS FROM SPIRITS
6,79,848	7,75,761	5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,593	10,17,850	8,05,848	AND DRUGS other than Opium
37,83,940	33,20,040	37,73,033	41,01,586	43,95,312	44,09,322	46,50,416	47,04,886	48,95,553	41,22,319	DITTO—Opium
										TOTAL NET RECEIPTS

* Including Bihar and Orissa up to 1910-11.

EXCISE

No. 101.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in BIHAR AND ORISSA, in each official year from 1911-12 to 1916-17

	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
BIHAR AND ORISSA—						
RECEIPTS—						
Spirits—						
English	28,240	32,482	35,629	35,806	33,317	34,195
Country	64,36,693	68,03,671	71,07,320	74,08,329	67,31,810	68,45,114
TOTAL	64,64,933	68,36,153	71,42,949	74,44,135	67,65,127	68,79,309
Beer	..	..	..	..	..	..
Drugs—other than Opium—						
Ganja	21,65,881	22,52,672	25,22,888	25,82,871	25,28,765	26,26,661
Others	49,886	52,864	60,271	60,229	57,900	54,957
TOTAL	22,15,767	23,05,536	25,82,659	26,43,100	25,86,665	26,81,618
MISCELLANEOUS RECEIPTS	25,220	43,439	27,694	21,875	24,504	27,272
Opium (Excise)	11,80,624	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451
TOTAL RECEIPTS	98,86,544	1,04,00,579	1,12,59,880	1,15,93,436	1,09,71,353	1,12,25,650
Ditto, excluding Opium	87,05,920	91,85,128	97,53,302	1,01,09,110	93,76,296	95,88,199
CHARGES	4,96,727	5,36,154	6,02,329	6,08,945	6,14,258	6,63,482
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	82,09,193	86,48,974	91,50,473	95,00,165	87,62,038	89,24,717
Ditto—Opium	11,80,624	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451
TOTAL NET RECEIPTS	93,89,817	98,64,425	1,06,57,051	1,09,84,491	1,03,57,095	1,05,62,168

NOTE.—Figures for years previous to 1911-12 are included under Bengal (table No. 100)

No. 102.—Details of Receipts and Charges under Excise in the province of
Agra in each year from 1897-98 to 1916-17.

EXCISE

No. 102.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
PROVINCE OF AGRA—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,69,692	4,65,834	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940
Country	21,54,496	27,25,853	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816
TOTAL	26,24,188	31,91,687	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756
<i>Beer</i>	27,414	55,274	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	6,48,125	7,56,321	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063
MISCELLANEOUS RECEIPTS	2,168	1,148	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184
<i>Opium</i>	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857
TOTAL RECEIPTS	38,15,103	45,52,584	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119
DITTO, excluding Opium	33,01,895	40,04,430	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262
CHARGES	71,092	83,524	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	32,30,803	9,20,906	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112
DITTO—Opium	5,13,208	5,48,154	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857
TOTAL NET RECEIPTS	37,44,011	44,69,060	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969
ALLAHABAD—										
RECEIPTS—										
<i>Spirits—</i>										
English	3,240	2,860	2,690	2,310	2,850	2,826	3,338	4,912	5,142	4,547
Country	1,23,470	1,47,910	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,284	2,33,327
TOTAL	1,26,710	1,50,770	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	37,670	44,770	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078
MISCELLANEOUS RECEIPTS	7,500	6,560	7,450	7,680	232	171	71	117	27	53
<i>Opium</i>	24,490	22,680	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977
TOTAL RECEIPTS	1,96,370	2,24,780	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	2,01,897	3,57,982
DITTO, excluding Opium	1,71,880	2,02,100	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005
CHARGES	2,200	2,160	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,69,680	1,99,940	2,21,700	2,38,680	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765
DITTO—Opium	24,490	22,680	30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977
TOTAL NET RECEIPTS	1,94,170	2,22,620	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742

in the PROVINCE of AGRA, in each year * from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										PROVINCE OF AGRA—
										RECEIPTS—
										<i>Spirits</i>
3,58,520	3,39,233	2,67,813	2,74,892	1,97,724	1,91,057	2,35,384	2,99,255	3,60,813	6,78,271	English
41,75,050	38,52,174	40,46,296	43,90,083	54,04,151	60,34,977	[63,95,426	57,77,942	54,51,037	59,81,337	Country
45,33,570	41,91,407	43,14,109	51,64,975	56,01,875	62,26,034	66,30,810	60,77,197	58,11,850	66,59,658	TOTAL
48,530	85,098	73,871	79,901	74,834	60,150	63,303	42,223	8,811	35,419	Beer
										<i>Drugs other than Opium</i>
13,92,979	14,03,115	13,26,886	14,26,483	14,69,697	13,04,238	19,36,661	19,77,721	20,40,300	20,35,076	Ganja
2,309	1,339	6,551	5,741	5,761	6,947	7,872	46,242	40,474	33,415	MISCELLANEOUS RECEIPTS
7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	Opium
66,69,914	64,23,058	65,05,395	75,81,801	80,85,960	90,88,558	96,78,333	91,83,844	90,26,267	98,23,345	TOTAL RECEIPTS
59,77,888	56,81,459	57,20,917	66,77,100	71,52,167	80,97,419	86,38,646	81,42,883	79,01,435	87,63,568	DITTO, excluding Opium
1,09,214	1,46,468	1,87,513	1,80,077	2,27,550	2,36,675	2,53,465	2,34,554	2,79,769	2,56,391	CHARGES
58,68,174	55,34,991	55,33,404	64,91,023	69,24,617	73,60,744	83,85,181	78,58,829	76,21,726	85,07,177	NET RECEIPTS FROM SPIRITS AND
7,19,526	7,41,599	7,84,478	9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	Drugs other than Opium
65,87,700	62,76,590	63,17,882	73,95,724	78,58,410	83,51,883	94,24,868	88,99,290	87,46,558	95,66,954	DITTO—Opium
										TOTAL NET RECEIPTS
										ALLAHABAD—
										RECEIPTS—
										<i>Spirits</i>
4,339	5,965	6,394	5,871	5,631	5,594	6,563	5,646	4,527	6,371	English
2,00,288	2,15,769	2,27,204	2,37,144	3,16,350	2,32,846	3,33,243	3,07,742	2,96,223	3,04,067	Country
2,05,127	2,21,734	2,33,598	2,93,015	3,21,981	3,38,440	3,39,806	3,13,388	3,00,750	3,10,438	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium</i>
79,198	77,306	85,170	70,229	76,044	83,378	75,975	65,264	71,802	62,927	Ganja
71	153	234	334	464	306	325	251	1,372	1,846	MISCELLANEOUS RECEIPTS†
43,025	35,852	44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	Opium
3,27,421	3,35,045	3,68,474	4,19,465	4,41,016	4,57,359	4,63,414	4,22,342	4,21,875	4,10,721	TOTAL RECEIPTS
2,84,396	2,99,193	3,19,002	3,63,578	3,98,489	4,22,124	4,16,106	3,78,903	3,73,924	3,75,211	DITTO, excluding Opium
6,625	19,039	12,012	11,706	15,764	18,949	17,590	14,913	19,913	19,363	CHARGES
2,77,771	2,80,154	3,06,990	3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,848	NET RECEIPTS FROM SPIRITS AND
43,025	35,852	44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	Drugs other than Opium
										DITTO—Opium
3,20,796	3,16,006	3,51,462	4,07,759	4,25,252	4,38,410	4,45,824	4,07,429	4,01,962	3,91,358	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year

† Includes receipts from license fees for *tari* and opium until 1901-02

No. 103.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
ODDH—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,506	5,420	5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077
Country	8,27,058	11,49,883	12,51,049	13,07,685	17,73,679	18,88,252	20,00,304	21,20,503	16,69,703	18,20,385
TOTAL	8,31,564	11,55,258	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462
<i>Beer</i>	16,377	30,752	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	2,24,509	2,70,244	2,97,049	3,19,880	3,37,769	4,16,930	5,31,843	6,04,916	6,19,537	5,97,607
MISCELLANEOUS RECEIPTS	622	644	695	815	872	866	1,012	1,094	1,229	1,377
<i>Opium</i>	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709
TOTAL RECEIPTS	11,78,495	15,64,454	16,67,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255
DITTO, excluding Opium	10,78,072	14,56,898	15,78,550	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546
CHARGES	22,708	21,322	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	10,50,364	14,35,576	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966
DITTO—Opium	1,00,423	1,07,556	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709
TOTAL NET RECEIPTS	11,50,787	15,43,132	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675
LUCKNOW—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,786	2,972	3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599
Country	2,30,784	2,40,796	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857
TOTAL	2,33,520	2,43,768	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456
<i>Beer</i>	16,377	30,752	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800
<i>Drugs*—</i>										
<i>Ganja</i>	48,036	58,176	83,634	83,640	1,07,323	1,08,815	1,82,400	91,570	1,89,220	1,95,982
MISCELLANEOUS RECEIPTS	11	52	102	87	83	91	57	38	40	351
<i>Opium</i>	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156
TOTAL RECEIPTS	3,30,337	3,66,902	3,97,525	4,43,241	5,33,954	5,79,617	7,43,150	5,61,759	6,57,202	6,74,745
DITTO, excluding Opium	2,97,944	3,32,748	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589
CHARGES	2,814	3,548	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,95,130	3,29,200	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125
DITTO—Opium	32,393	34,154	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156
TOTAL NET RECEIPTS	3,27,523	3,63,354	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281

* Includes district receipts

in OUDH, in each year * from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										ODDH—
										RECEIPTS—
										<i>Spirits—</i>
7,049	8,018	70,509	10,095	7,829	8,004	13,910	12,833	13,593	22,093	English
16,11,271	14,20,274	14,20,089	19,39,955	22,97,085	27,02,953	28,22,010	24,19,555	22,86,492	25,50,298	Country
16,18,320	14,28,292	14,90,598	20,00,050	23,04,914	27,10,957	28,35,920	24,32,393	23,00,085	25,72,391	TOTAL
26,118	42,476	26,459	37,876	37,555	5,735	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
4,63,058	5,29,152	5,07,185	4,79,245	5,37,647	6,01,307	5,87,893	6,46,305	6,61,070	7,56,779	<i>Ganja</i>
1,602	939	747	680	1,242	1,926	2,127	1,730	2,128	2,782	MISCELLANEOUS RECEIPTS
1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	<i>Opium</i>
22,37,632	21,36,827	21,75,212	26,94,553	30,65,675	35,28,475	36,35,740	32,86,535	31,85,303	35,35,636	TOTAL RECEIPTS
21,09,098	20,00,859	20,24,939	25,17,851	28,81,358	33,20,425	34,25,940	30,80,428	29,63,233	33,31,952	DITTO, excluding Opium
40,230	49,817	70,187	67,533	70,397	76,387	82,717	87,522	88,839	1,61,336	CHARGES
										NET RECEIPTS FROM SPIRITS
20,68,868	19,51,542	19,54,752	24,50,318	28,10,961	32,44,038	33,43,223	29,92,906	28,74,444	31,70,616	AND DRUGS other than Opium
1,28,534	1,35,968	1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	DITTO—Opium
21,97,402	20,87,510	21,05,025	26,27,020	29,95,278	34,52,088	35,53,023	31,99,013	30,96,464	33,74,300	TOTAL NET RECEIPTS
										LUCKNOW—
										RECEIPTS—
										<i>Spirits—</i>
4,647	5,171	4,435	4,983	5,087	5,811	11,489	10,670	11,429	20,522	English
3,78,898	3,33,882	3,37,706	4,23,689	4,75,630	5,41,988	4,99,113	4,57,760	4,28,639	5,04,096	Country
3,78,485	3,38,553	3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	TOTAL
26,118	42,476	26,459	37,876	37,555	5,735	..	..	..	..	Beer
										<i>Drugs—</i>
1,43,357	781	1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	<i>Ganja</i>
425	116	51	58	120	63	112	159	863	666	MISCELLANEOUS RECEIPTS
47,081	46,525	45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	<i>Opium</i>
5,95,466	5,71,451	5,72,949	6,70,094	7,21,805	8,23,364	7,12,308	6,94,515	6,76,830	8,50,622	TOTAL RECEIPTS
5,48,385	5,24,926	5,27,112	6,11,369	6,61,962	7,53,854	6,54,259	6,34,497	6,14,977	7,04,771	DITTO, excluding Opium
4,818	9,197	16,925	15,839	15,958	17,058	17,434	20,035	14,866	14,719	CHARGES
										NET RECEIPTS FROM SPIRITS
5,43,567	5,15,729	5,10,187	5,95,530	6,46,004	7,36,796	6,36,825	6,14,462	6,00,111	7,80,052	AND DRUGS other than Opium
47,081	46,525	45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	DITTO—Opium
5,90,648	5,62,254	5,56,024	6,54,255	7,05,847	8,06,306	6,94,874	6,74,480	6,61,964	8,35,903	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September, but from 1904-05 the year corresponds with the official year

No. 104.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
PUNJAB—										
RECEIPTS—										
<i>Spirits—</i>										
English	71,590	81,630	93,451	91,982	78,112	88,952	98,928	1,01,376	1,23,854	1,53,513
Rum	1,74,250	14,87,680	14,88,188	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333
Country	12,82,020									
TOTAL	15,27,860	15,69,310	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846
Beer	4,310	1,34,190	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,23,863	1,34,895	1,34,392
<i>Drugs other than Opium—</i>										
<i>Bhang and Charas*</i>	2,40,230	3,22,820	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893
MISCELLANEOUS RECEIPTS	1,750	2,920	1,465	896	800	571	1,123	388	640	740
<i>Opium</i>	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117
TOTAL RECEIPTS	23,46,900	25,98,170	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988
DITTO, excluding Opium	17,74,200	20,38,240	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871
CHARGES	63,410	71,260	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	17,10,790	19,66,980	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433
DITTO—Opium	5,72,700	5,59,930	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117
TOTAL NET RECEIPTS	22,83,490	25,26,910	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550
LAHORE—										
RECEIPTS—										
<i>Spirits—</i>										
English	9,000	9,710	9,262	10,401	11,674	13,619	14,197	14,791	15,163	26,795
Rum	25,340	1,39,100	1,91,521	2,07,322	1,31,745	48,534	42,850	45,324	48,724	60,113
Country	97,710									
TOTAL	1,32,050	1,48,810	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Bhang and Charas*</i>	9,180	6,600	8,016	9,736	9,736	9,796	10,016	10,668	10,983	11,841
<i>Opium</i>	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638
TOTAL RECEIPTS	1,66,984	1,82,070	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387
DITTO, excluding Opium	1,41,230	1,55,410	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749
CHARGES	3,300	3,710	4,878	5,301	5,224	3,748	27,439	4,770	6,435	3,932
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,37,930	1,51,700	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817
DITTO—Opium	25,754	26,660	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638
TOTAL NET RECEIPTS	1,63,684	1,78,360	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455

* Ganja is not sold or used in the Punjab.

in the PUNJAB, in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
1,83,674	2,13,445	1,61,569	1,86,175	1,92,095	2,01,882	2,07,510	2,22,104	2,17,100	4,33,140	PUNJAB—
25,76,578	28,10,309	24,65,106	25,65,283	40,73,506	41,65,334	44,11,492	42,58,841	41,58,439	41,29,314	RECEIPTS—
										<i>Spirits</i> —
										English
										Rum
										Country
27,60,252	30,23,754	26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	44,80,945	43,75,539	45,62,454	TOTAL
1,26,373	2,26,365	2,11,380	2,11,812	2,87,950	2,37,486	2,50,476	2,83,131	1,53,047	4,96,321	Beer
5,54,140	6,17,066	6,13,593	6,69,797	7,02,271	7,44,121	7,50,994	7,95,730	8,19,628	8,61,292	Drugs other than Opium—
										<i>Bhang and Charas</i>
650	757	12,390	3,681	1,479	1,378	2,263	3,971	7,543	5,900	MISCELLANEOUS RECEIPTS
7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	Opium
42,18,285	47,59,899	43,23,235	57,00,792	63,61,600	65,73,203	69,08,669	69,21,091	70,08,878	75,80,883	TOTAL RECEIPTS
34,41,415	38,67,042	34,64,043	46,36,743	52,57,301	53,49,651	56,22,735	55,63,777	53,55,757	59,25,967	DITTO, excluding Opium
71,021	79,584	83,988	1,67,982	1,76,536	2,13,475	2,03,410	2,40,814	2,56,995	2,42,987	CHARGES
33,70,394	37,88,358	33,80,055	44,63,766	50,80,715	51,36,176	54,19,325	53,22,963	50,98,762	56,82,980	NET RECEIPTS FROM SPIRITS
7,76,870	8,91,957	8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	AND DRUGS other than Opium
										DITTO—Opium
41,47,264	46,80,315	42,39,247	55,32,810	61,85,014	63,59,728	67,05,259	66,80,277	67,51,883	73,37,896	TOTAL NET RECEIPTS
										LAHORE—
33,773	29,511	31,169	43,179	42,115	49,760	39,279	39,416	42,792	37,753	RECEIPTS—
70,636	63,268	37,544	56,047	80,633	1,05,891	87,552	1,66,488	1,11,824	1,09,924	<i>Spirits</i> —
										English
										Rum
										Country
1,04,409	92,779	68,713	99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
30,622	14,669	16,169	10,646	13,721	24,683	19,973	20,198	24,748	25,548	Drugs other than Opium—
										<i>Bhang and Charas</i>
49,027	43,856	62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	Opium
1,84,053	1,51,304	1,47,364	1,76,888	2,19,301	2,78,743	2,56,549	3,44,768	3,23,142	3,09,653	TOTAL RECEIPTS
1,35,031	1,07,443	84,882	1,09,872	1,41,474	1,79,834	1,46,804	2,26,102	1,79,364	1,73,225	DITTO, excluding Opium
4,250	3,805	773	8,968	8,644	12,386	8,315	12,442	15,836	10,253	CHARGES
1,30,781	1,03,643	84,109	1,00,904	1,32,830	1,67,443	1,33,489	2,13,660	1,63,528	1,62,972	NET RECEIPTS FROM SPIRITS
49,027	43,856	62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	AND DRUGS other than Opium
										DITTO—Opium
1,79,808	1,47,499	1,46,591	1,67,920	2,10,657	2,66,357	2,48,234	3,32,326	3,12,306	2,99,400	TOTAL NET RECEIPTS

EXCISE

(242)

No. 105.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in DELHI,* in each official year from 1913-14 to 1916-17

	1913-14	1914-15	1915-16	1916-17.
DELHI—				
RECEIPTS—				
Spirits—				
English	23,323	21,414	18,995	17,272
Country	1,42,939	1,53,713	1,27,738	1,23,360
TOTAL .	1,66,262	1,75,127	1,46,733	1,45,632
Beer . . . . .	....	..	..	312
Drugs other than Opium—				
Ganja, Bhang, and Charas	40,410	35,175	38,264	37,932
MISCELLANEOUS RECEIPTS	74	25	50	43
Opium	63,822	63,541	80,719	65,702
TOTAL RECEIPTS	2,70,568	2,73,863	2,65,766	2,49,621
DITTO, excluding Opium	2,06,746	2,10,327	1,85,047	1,83,919
CHARGES	6,242	6,283	7,874	9,572
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,00,504	2,04,044	1,77,173	1,74,347
DITTO—Opium	63,822	63,541	80,719	65,702
TOTAL NET RECEIPTS	2,64,326	2,67,585	2,57,892	2,40,049

* Constituted a separate province out of the Punjab in 1912

No. 106.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the NORTH-WEST FRONTIER PROVINCE, in each official year from 1901-02 to 1916-17

	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
NORTH-WEST FRONTIER PROVINCE*—																
RECEIPTS—																
<i>Spirits—</i>																
English . . .	13,701	23,433	25,632	24,992	25,960	25,839	38,386	35,080	41,355	25,713	33,293	44,716	36,995	36,223	34,132	29,140
Rum . . .	92,232	90,678	84,286	83,573	81,972	81,511	81,373	90,557	88,085	81,112	1,07,160	1,03,952	1,01,163	93,335	81,362	89,539
Country . . .																
TOTAL . . .	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825	1,40,473	1,48,668	1,38,158	1,29,558	1,15,494	1,18,679
<i>Beer . . .</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>																
Bhang and Charas	36,406	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299	69,792	76,666	1,36,445	77,945	83,982	93,779	1,04,982
MISCELLANEOUS RECEIPTS	105	89	33	10	44	108	33	115	224	148	20	43	66	132	111	291
<i>Opium . . .</i>	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864
TOTAL RECEIPTS . . .	1,79,898	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582	2,78,194	3,15,847	4,04,055	3,50,113	3,54,263	3,53,800	3,58,816
<i>DITTO, excluding Opium</i>	1,42,444	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963	1,76,765	2,17,159	2,85,156	2,16,169	2,13,672	2,09,384	2,23,952
CHARGES . . .	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336	12,514	14,793	13,850	17,098	13,855	16,687	16,105
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	2,71,306	1,99,071	1,99,817	1,92,697	2,07,847
<i>DITTO—Opium . . .</i>	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864
TOTAL NET RECEIPTS	1,72,774	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246	2,65,680	3,01,054	3,90,205	3,33,015	3,40,408	3,37,113	3,42,711
PESHAWAR—																
RECEIPTS—																
<i>Spirits—</i>																
English . . .	2,700	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000	3,700	4,550	6,800	6,000	7,000	5,600	5,050
Rum . . .	12,632	13,944	12,576	14,543	14,548	14,548	16,850	25,155	16,900	16,790	17,375	23,225	21,929	29,605	18,400	20,940
Country . . .																
TOTAL . . .	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	20,490	21,925	30,025	27,929	27,605	24,000	25,990
<i>Beer . . .</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>																
Bhang and Charas	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208	14,296	14,477	23,972	28,284	28,027	26,536	27,060
<i>Opium . . .</i>	7,817	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336	19,251	34,960	41,401	35,131	35,455	32,761
TOTAL RECEIPTS . . .	32,757	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,815	51,122	55,653	68,957	97,614	90,763	85,991	85,811
<i>DITTO, excluding Opium</i>	24,940	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108	34,786	36,402	53,997	56,213	55,632	50,536	53,050
CHARGES . . .	489	987	487	470	665	1,087	50	100	92	83	76	302	288	223	191	283
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016	34,703	36,326	53,695	55,925	55,409	50,345	52,767
<i>DITTO—Opium . . .</i>	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	16,336	19,251	34,960	41,401	35,131	35,455	32,761
TOTAL NET RECEIPTS	32,268	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723	51,039	55,577	88,655	97,326	90,540	85,800	85,528

* Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges are for the whole year 1901-02 for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 107.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
BOMBAY PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,83,770	1,91,540	2,00,520	2,11,139	2,21,183	2,64,941	2,62,004	3,47,513	2,89,784	3,43,141
Country	91,30,250	96,53,480	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,000	1,19,89,814	1,28,30,196
TOTAL	93,15,680	98,46,210	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337
Beer	34,750	43,920	42,940	28,298	45,188	38,674	34,493	81,027	22,114	13,363
<i>Drugs other than Opium—</i>										
Ganja	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	4,57,560	4,35,320	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366
Miscellaneous Receipts	..	..	..	..	..	..	67,884	71,910	79,751	73,032
Opium	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939
TOTAL RECEIPTS	1,09,49,820	1,14,40,270	1,06,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,39,66,682	42,67,667	1,48,36,037
DITTO, excluding Opium	98,07,990	1,03,25,450	96,28,851	93,80,375	98,07,179	1,00,75,798	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098
CHARGES	3,53,090	3,46,810	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	94,54,900	99,78,640	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400
DITTO—Opium	11,41,830	11,14,820	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939
TOTAL NET RECEIPTS	1,05,96,730	1,10,93,460	1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339
BOMBAY TOWN AND ISLAND—										
RECEIPTS—										
<i>Spirits—</i>										
English	74,370	82,110	92,950	98,465	98,801	1,29,348	1,19,644	1,63,327	1,33,470	1,38,218
Country	6,42,010	8,47,390	8,08,550	7,77,767	9,57,004	9,75,022	9,91,242	14,87,616	10,85,151	11,03,876
TOTAL	7,16,380	9,29,500	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	77,410	76,370	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..
Opium	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487
TOTAL RECEIPTS	7,99,020	10,09,620	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622
DITTO, excluding Opium	7,93,790	10,05,870	9,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135
CHARGES	61,490	59,890	67,560	85,221	64,517	60,799	63,365	82,266	81,417	76,327
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	7,32,300	9,45,980	9,13,810	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808
DITTO—Opium	5,230	3,750	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487
TOTAL NET RECEIPTS	7,37,530	9,49,730	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295

EXCISE

in the BOMBAY PRESIDENCY, in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										BOMBAY PRESIDENCY—
										RECEIPTS—
										Spirits—
2,25,097	3,13,513	3,13,165	3,03,029	3,54,631	4,00,212	3,38,493	3,34,347	3,59,158	4,33,644	English
1,40,86,674	1,41,03,711	1,46,77,845	1,58,96,746	1,73,61,748	1,79,57,941	1,86,26,651	1,84,97,737	1,86,86,260	2,14,24,350	Country
1,43,11,771	1,44,17,224	1,49,96,010	1,61,99,775	1,77,16,379	1,83,53,153	1,89,65,144	1,88,32,084	1,90,45,418	2,18,57,894	TOTAL*
15,190	52,447	47,585	55,637	60,833	56,986	59,032	93,794	2,34,130	4,22,345	Beer
										Drugs other than Opium—
9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	Ganja
..	..	..	..	..	..	..	..	..	..	Others
9,21,147	9,89,361	11,01,505	12,51,762	12,29,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	TOTAL
79,490	1,19,995	1,41,354	97,856	91,041	84,217	34,128	77,314	60,124	71,757	Miscellaneous Receipts †
10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,182	Opium
1,63,86,807	1,68,50,079	1,75,36,514	1,89,67,767	2,02,94,346	2,12,52,728	2,22,89,476	2,20,07,779	2,27,91,330	2,60,50,666	TOTAL RECEIPTS
1,53,27,598	1,55,79,027	1,62,86,454	1,76,05,030	1,90,97,375	1,97,25,481	2,04,80,327	2,03,37,828	2,09,17,943	2,40,32,484	DITTO, excluding Opium
8,82,223	13,19,323	11,73,621	11,86,745	12,94,750	14,08,957	15,40,633	16,91,641	14,89,227	14,50,954	CHARGES
1,44,45,375	1,42,59,704	1,51,12,833	1,64,18,285	1,78,02,625	1,83,16,524	1,89,39,694	1,86,46,187	1,94,28,716	2,25,81,530	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
10,59,009	12,71,052	12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,251	18,73,387	20,18,182	DITTO—Opium
1,55,04,384	1,55,30,756	1,63,68,193	1,77,81,022	1,89,99,596	1,98,43,771	2,07,48,843	2,03,16,138	2,13,02,103	2,45,99,712	TOTAL NET RECEIPTS
										BOMBAY, TOWN AND ISLAND—
										RECEIPTS—
										Spirits—
1,14,545	1,30,824	1,30,577	1,39,859	1,42,818	1,41,648	1,53,649	1,44,026	1,53,683	2,05,474	English
12,16,606	10,89,276	11,02,413	37,59,952	37,80,067	41,12,809	40,84,744	43,16,893	47,01,574	35,90,654	Country
13,31,151	12,20,100	12,32,990	38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,96,128	TOTAL
..	..	..	..	..	..	..	..	..	3,74,775	Beer
										Drugs other than Opium—
1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	Ganja
..	..	..	..	..	..	..	..	..	..	Others
1,67,780	2,06,024	2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,206	3,88,850	TOTAL
..	..	..	..	..	..	..	..	..	7,358	Miscellaneous Receipts
47,523	56,650	51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	Opium
15,46,454	14,82,774	15,35,814	44,12,410	42,18,278	44,72,078	46,15,123	47,28,291	52,07,766	66,21,949	TOTAL RECEIPTS
14,98,931	14,26,124	14,83,950	42,44,244	40,97,190	44,42,692	45,78,546	46,93,003	51,67,563	65,67,111	DITTO, excluding Opium
97,580	1,41,303	1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,84,724	CHARGES
14,01,351	12,84,821	13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	45,33,694	50,24,141	63,82,387	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
47,523	56,650	51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	DITTO—Opium
14,48,874	13,41,471	13,78,387	42,37,036	40,22,302	43,05,827	44,44,569	45,68,982	50,64,344	64,37,225	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'

‡ Includes Rs 27,88,205 on account of duty on country spirits from the Uran Distilleries, Kolaba district, paid into the Bank of Bombay

EXCISE

No. 108.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
CENTRAL PROVINCES AND BERAR—										
RECEIPTS—										
<i>Spirits—</i>										
English	7,410	6,866	8,873	9,591	8,299	10,844	14,724	22,359	23,681	19,049
Country	10,51,970	12,12,020	12,20,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319
TOTAL	10,59,380	12,18,886	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368
<i>Beer</i>	..	5,804	13,585	12,133	11,961	9,244	7,751	8,009	6,869	7,460
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	1,65,160	1,79,640	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621
MISCELLANEOUS RECEIPTS	19,550	21,020	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686
<i>Opium</i>	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658
TOTAL RECEIPTS	17,43,030	19,46,510	19,87,781	17,88,466	19,51,197	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793
DITTO, excluding Opium	12,44,090	14,25,350	14,50,673	12,77,499	14,53,036	16,91,940	35,32,096	44,65,867	59,03,189	69,37,135
CHARGE	50,390	48,330	52,905	47,421	51,323	57,805	73,837	93,329	1,64,246	2,51,840
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	11,93,700	13,77,020	13,97,768	12,30,078	14,01,708	16,34,135	34,53,259	43,72,538	57,38,943	66,86,295
DITTO—Opium	4,98,940	5,21,160	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658
TOTAL NET RECEIPTS	16,92,640	18,98,180	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953
NAGPUR—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,120	2,120	2,119	2,103	2,550	2,306	2,008	1,763	1,969	2,124
Country	1,28,060	1,39,900	1,46,653	1,43,781	1,57,333	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357
TOTAL	1,30,180	1,42,020	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	12,520	14,930	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504
MISCELLANEOUS RECEIPTS	10	10	28	26	60	5	12	38	138	222
<i>Opium</i>	33,830	28,630	30,713	31,838	30,534	30,403	32,714	36,927	35,978	40,200
TOTAL RECEIPTS	1,76,540	1,85,590	1,94,232	1,90,792	2,03,577	2,17,635	2,71,243	2,83,264	2,98,224	5,83,407
DITTO, excluding Opium	1,42,710	1,56,960	1,63,569	1,58,904	1,73,043	1,87,232	2,38,529	2,46,337	2,62,246	5,43,207
CHARGES	320	250	273	262	389	312	403	476	363	505
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,42,390	1,56,710	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702
DITTO—Opium	33,830	28,630	30,713	31,838	30,534	30,403	32,714	36,927	35,978	40,200
TOTAL NET RECEIPTS	1,76,220	1,85,340	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902

*Figures for Berar are included with effect from 1903-04

EXCISE

in the CENTRAL PROVINCES AND BERAR, in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										CENTRAL PROVINCES AND BERAR—*
										RECEIPTS—
										Spirits—
9,377	12,223	12,005	13,941	18,338	13,717	16,119	15,968	30,648	30,745	English
55,18,952	47,48,679	49,00,727	55,08,723	67,74,690	78,93,129	86,51,093	80,41,961	70,65,064	79,36,592	Country
55,28,329	47,60,902	49,12,732	55,22,664	67,93,028	79,06,846	86,67,215	80,57,929	70,95,712	79,67,337	TOTAL
7,188	9,190	9,039	5,853	1,398	1,014	3,954	4,491	..	62	Beer
										Drugs other than Opium—
4,29,140	4,49,114	4,96,979	5,28,372	6,30,596	7,39,642	8,09,212	8,50,350	8,58,687	8,87,046	Ganja
19,687	18,643	14,064	24,127	20,240	28,963	44,700	26,102	27,277	29,328	MISCELLANEOUS RECEIPTS
13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	19,28,542	20,97,843	21,16,640	20,86,206	22,05,045	Opium
72,99,024	66,15,662	68,87,468	75,77,661	91,12,337	1,06,05,007	1,16,22,924	1,10,55,512	1,00,67,882	1,10,88,818	TOTAL RECEIPTS
59,84,944	52,37,849	54,32,809	60,81,016	74,45,262	86,76,465	95,25,081	89,38,372	79,81,676	88,83,773	DITTO, excluding Opium
2,82,628	3,21,544	3,34,247	2,92,412	3,11,566	3,24,979	3,48,658	4,31,524	5,31,906	4,57,727	CHARGES
57,01,716	49,16,805	50,98,562	57,88,604	71,33,896	83,51,486	91,76,423	85,07,348	74,49,770	84,26,046	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
13,14,680	13,77,813	14,54,659	14,96,645	16,67,075	19,28,542	20,97,843	21,16,640	20,86,206	22,05,045	DITTO—Opium
70,16,396	62,94,118	65,53,221	72,85,249	88,00,771	1,02,80,028	1,12,74,266	1,06,23,988	95,35,976	1,06,31,091	TOTAL NET RECEIPTS
										NAGPUR—
										RECEIPTS—
										Spirits—
1,335	2,338	2,251	3,423	5,566	1,441	3,668	3,226	9,273	8,182	English
5,03,144	4,61,170	5,25,070	5,66,178	6,39,550	7,11,029	6,94,830	7,14,907	5,62,762	4,82,559	Country
5,04,479	4,63,508	5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
27,524	24,964	31,408	36,723	33,596	41,478	39,547	46,464	46,717	51,080	Ganja
370	536	1,665	2,191	1,899	2,958	2,641	2,619	2,387	1,995	MISCELLANEOUS RECEIPTS
41,465	41,694	42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	Opium
5,73,838	5,30,702	6,03,149	6,45,457	7,20,678	8,05,964	7,90,844	8,21,705	6,79,848	5,98,575	TOTAL RECEIPTS
5,32,373	4,89,008	5,60,394	6,08,515	6,80,111	7,56,906	7,40,686	7,67,216	2,21,139	5,43,816	DITTO, excluding Opium
668	816	804	1,035	1,036	798	832	1,048	2,001	2,990	CHARGES
5,31,705	4,88,192	5,59,590	6,07,480	6,79,075	7,56,103	7,39,854	7,66,168	6,19,138	5,40,826	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
41,465	41,694	42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	DITTO—Opium
5,73,170	5,29,886	6,02,345	6,44,422	7,19,642	8,05,166	7,90,012	8,20,657	6,77,847	5,95,585	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04

EXCISE

No. 109.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07
MADRAS PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	3,37,640	2,61,920	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632	3,45,985	3,68,706	3,51,822
Country	1,33,12,970	1,24,04,640	1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,438	1,96,07,945
TOTAL	1,36,50,610	1,26,66,560	1,23,04,630	1,24,66,040	1,31,76,707	1,43,79,637	1,63,61,971	1,73,40,013	1,75,95,144	1,99,59,267
<i>Beer</i>	62,110	67,620	37,560	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,381
<i>Drugs other than Opium—</i>										
Ganja	68,670	1,19,290	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205
MISCELLANEOUS RECEIPTS	66,450	69,730	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316
<i>Opium</i>	3,66,940	3,84,520	3,96,150	4,25,900	3,76,837	3,59,748	4,02,808	4,21,814	4,08,245	4,52,886
Pass fees in account current with Bombay	4,04,320	3,69,240	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997
TOTAL RECEIPTS	1,46,19,750	1,36,78,090	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,781	1,87,58,129	1,91,13,741	2,05,60,146
DITTO, excluding Opium	1,38,48,490	1,29,24,330	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149
CHARGES	9,89,820	9,92,140	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,23,58,670	1,19,32,190	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378
DITTO—Opium	7,71,260	7,53,760	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997
TOTAL NET RECEIPTS	1,36,29,930	1,26,85,950	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375
CITY OF MADRAS—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,88,500	1,45,220	1,44,870	1,36,240	1,68,322	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451
Country	8,76,580	7,77,840	9,76,960	9,61,350	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,096
TOTAL	10,65,080	9,23,060	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,82,613	14,29,547
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	8,830	5,280	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673
MISCELLANEOUS RECEIPTS	10,960	13,470	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662
<i>Opium including Miscellaneous items</i>	11,140	21,210	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982
Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay	53,200	54,600	63,700	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,892	1,38,237
Gain on sale proceeds of Bengal Opium	..	..	..	..	..	..	..	..	..	..
Total Opium Receipts	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269
TOTAL RECEIPTS	11,49,210	10,17,620	12,10,080	11,89,190	12,99,476	14,09,025	16,25,966	16,88,791	16,76,307	16,34,151
DITTO, excluding Opium	10,84,870	9,41,810	11,33,800	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882
CHARGES	39,790	42,110	38,750	38,440	26,078	27,503	25,116	24,902	26,764	23,805
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	10,45,080	8,99,700	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077
DITTO—Opium	64,340	75,810	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269
TOTAL NET RECEIPTS	11,09,420	9,75,510	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346

in the MADRAS PRESIDENCY, in each official year from 1897-98 to 1916-17

1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	
										MADRAS PRESIDENCY—
										RECEIPTS—
4,98,153	5,02,957	6,06,386	5,84,849	6,19,944	5,66,684	6,85,085	6,15,371	5,77,977	5,33,150	Spirits—
2,08,11,246	2,31,28,668	2,42,09,078	2,49,83,020	2,69,95,017	2,98,24,865	3,26,23,959	3,24,34,725	3,07,89,939	3,26,93,483	English
										Country
2,13,09,899	2,36,81,625	2,48,15,464	2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,32,26,633	TOTAL*
2,39,402	1,79,744	1,84,824	2,11,968	2,14,709	2,29,489	2,13,624	3,18,208	3,62,407	4,87,945	Beer
4,90,256	5,82,262	5,70,826	5,50,373	6,27,454	7,31,224	8,05,564	10,21,017	10,66,491	11,18,392	Drugs other than Opium—
										Ganja
79,054	79,780	96,833	1,02,750	1,19,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,109	MISCELLANEOUS RECEIPTS
5,06,526	4,34,684	4,67,849	4,22,214	4,85,406	5,22,958	5,86,787	6,21,436	7,02,306	8,05,040	Opium†
4,46,465	16,815	..	..	..	..	..	13,95,117	..	..	Pass fees in account current with Bombay†
..	5,65,953	7,99,505	9,68,469	10,02,089	11,98,595	13,76,017	..	14,03,224	13,31,631	Gain on sale proceeds of Bengal Opium‡
9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	Total Opium Receipts
2,30,71,102	2,54,40,863	2,69,35,301	2,77,73,643	3,00,64,174	3,31,86,882	3,65,11,075	3,66,12,203	3,51,15,684	3,71,96,750	TOTAL RECEIPTS
2,21,18,111	2,44,23,411	2,56,67,947	2,62,82,960	2,85,76,674	3,14,65,279	3,45,48,271	3,45,95,650	3,30,10,154	3,50,60,079	DITTO, excluding Opium
10,40,324	18,47,585	18,50,631	18,00,741	18,46,274	18,60,399	18,61,264	18,77,401	19,09,577	18,61,890	CHARGES§
2,10,77,787	2,25,75,826	2,38,17,316	2,45,82,219	2,67,30,405	2,96,04,880	3,26,87,007	3,27,18,249	3,11,00,577	3,31,98,189	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
9,52,991	10,17,452	12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	DITTO—Opium
2,20,30,778	2,35,93,278	2,50,84,670	2,59,72,902	2,82,17,900	3,13,26,433	3,46,49,811	3,47,34,802	3,32,06,107	3,53,34,860	TOTAL NET RECEIPTS
										CITY OF MADRAS—
										RECEIPTS—
3,24,177	3,52,284	4,41,319	4,06,966	4,79,814	3,86,346	4,01,281	4,65,110	4,15,253	3,36,256	Spirits—
12,82,291	11,49,112	11,79,015	13,65,369	14,93,990	16,50,384	18,45,431	19,02,208	20,81,256	22,75,254	English
										Country
16,06,468	15,01,396	16,20,334	17,72,335	19,78,804	20,36,730	22,46,712	23,67,318	24,96,509	26,11,510	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
34,440	39,957	57,967	55,865	58,976	64,455	69,990	1,01,242	94,539	96,485	Drugs other than Opium—
										Ganja
4,999	1,901	1,852	2,306	3,354	3,068	3,988	4,114	4,682	2,439	MISCELLANEOUS RECEIPTS
23,214	29,910	33,009	19,220	46,377	44,525	34,475	37,888	43,328	45,565	Opium, including Miscellaneous items
1,21,563	..	..	..	..	..	..	..	..	..	Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay†
..	21,426	42,774	44,863	35,670	39,951	46,253	44,179	44,118	42,365	Gain on sale proceeds of Bengal Opium‡
1,44,777	51,336	75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	Total Opium Receipts
17,90,684	15,94,590	17,55,936	18,94,589	21,18,181	21,88,729	24,01,418	25,54,741	26,83,176	27,98,364	TOTAL RECEIPTS
16,45,907	15,43,254	16,80,153	18,30,506	20,36,134	21,04,253	23,20,690	24,72,764	25,95,730	27,10,494	DITTO, excluding Opium
29,319	184	22,640	23,029	26,352	23,799	26,431	27,532	25,562	26,098	CHARGES
16,16,588	15,43,120	16,57,513	18,07,477	20,09,782	20,30,454	22,94,259	24,45,142	25,70,168	26,84,336	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,44,777	51,336	75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	DITTO—Opium
17,61,365	15,94,456	17,33,296	18,71,560	20,91,829	21,64,930	23,74,987	25,27,209	26,57,614	27,72,266	TOTAL NET RECEIPTS

* From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

† Includes Opium Miscellaneous receipts until 1902-03

‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal

§ From 1895-96 the figures include some small charges under Opium

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1897-98 to 1916-17

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1891(c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1897-98	India, General	(a)	(a)	4,54,519	67,141	5,27,540	a. p. — 9.03
	Burma	1,490	56(b)	21,21,150	20,33,910	42,15,790	8 10.43
	Assam	291	1,034	5,74,170	21,93,050	27,67,960	8 1.03
	Bengal	27,856	4,757	76,73,260	50,61,550	1,27,48,050	2 10.3
	United Provinces of Agra and Oudh	10,780	4,721	34,99,543	14,86,265	49,88,598	1 8.42
	Punjab	1,875	2,967	15,32,170	8,12,980	23,46,900	1 9.6
	Bombay Presidency	4,230	2,343	93,50,430	15,99,390	1,09,49,820	9 3.5
	Central Provinces	6,869	2,401	10,59,380	6,64,100	17,43,030	2 7.03
	Madras Presidency	28,233	1,364	1,37,13,370	8,39,930	1,46,19,750	6 6.78
	TOTAL	81,424	19,643	3,99,77,992	1,47,58,316	5,49,07,438	3 10.1
1898-99	India, General	(a)	(a)	4,94,087	63,424	5,63,981	— 9.65
	Burma	1,519	67(b)	24,26,720	21,24,770	46,14,800	9 8.5
	Assam	289	1,037	6,56,970	22,26,330	28,83,860	8 5.1
	Bengal	28,996	4,761	82,00,180	52,11,950	1,34,27,270	3 0.13
	United Provinces of Agra and Oudh	10,791	4,783	44,32,971	16,82,275	61,17,038	2 1.04
	Punjab	1,541	2,822	17,12,500	8,82,750	25,98,170	1 11.91
	Bombay Presidency	4,224	2,335	98,90,130	15,50,140	1,14,40,270	9 8.48
	Central Provinces	6,815	2,471	12,24,690	7,00,800	19,46,510	2 10.65
	Madras Presidency	28,148	1,390	1,27,35,310	8,73,050	1,36,78,090	6 1.71
	TOTAL	82,323	19,666	4,17,73,558	1,53,15,489	5,72,69,989	4 0.08
1899-1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	— 11.42
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 6.51
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10.1
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	2 11.87
	United Provinces of Agra and Oudh	10,485	4,745	47,12,684	18,64,104	65,78,802	2 2.52
	Punjab	1,535	2,849	16,95,772	3,97,132	25,94,369	2 0.5
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2.29
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 2.64
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7.4
	TOTAL	82,117	19,766	4,16,40,026	1,52,41,249	5,75,40,200	3 10.81
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10.27
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 2.61
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	8 0.41
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 1.63
	United Provinces of Agra and Oudh	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4.4
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 0.57
	Bombay Presidency	4,116	2,362	88,97,190	12,52,058	1,01,49,248	8 9.24
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 10.77
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8.3
	TOTAL	83,202	19,928	4,28,07,419	1,62,31,020	5,91,98,376	4 0.14
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7.28
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 4.57
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 9.11
	Bengal	30,646	4,925	91,88,467	53,18,813	1,50,25,317	3 2.59
	United Provinces of Agra and Oudh	10,458	4,828	58,49,587	21,16,424	79,68,332	2 8.08
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599	1 11.65
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4.25
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1.26
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1.93
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	5 11.89
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 2.16
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9.66
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	9 11.62
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	7 11.97
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4.55
	United Provinces of Agra and Oudh	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11.25
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1.26
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5.41
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 4.54
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 7.81
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6.46
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 5.6
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11.61
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 10.88
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3.4
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 5.86
	United Provinces of Agra and Oudh	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3.19
	Punjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2.45
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6.43
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4.48
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9.24
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 4.96
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 0.25

(a) No information

(b) Opium shops only

(c) Figures from 1900-01 are calculated according to the census of 1901

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1897-98 to 1916-17—continued

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0-83
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 7-97
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4-38
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0-47
	United Provinces of Agra and Oudh	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5-16
	Punjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 5-81
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5-42
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 0-82
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1-46
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10-26
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2-44
1905-06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0-14
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4-26
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3-07
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9-98
	United Provinces of Agra and Oudh	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4-16
	Punjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 9-66
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7-08
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 3-95
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 6-95
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0-05
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	5 8-59
1906-07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	2 0-03
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3-06
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	3 4-12
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 0-87
	United Provinces of Agra and Oudh	10,055	4,920	63,77,277	28,26,236	92,11,374	3 1-09
	Punjab	1,476	2,280	27,25,238	12,64,010	39,59,988	3 1-66
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 9-47
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 9-84
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 1-53
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7-31
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	5 11-15
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	1 4-65
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	13 7-04
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	3 6-79
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	5 4-65
	United Provinces of Agra and Oudh	9,334	4,913	62,26,538	27,04,097	89,34,646	2 11-97
	Punjab	1,138	1,689	28,86,625	13,31,010	42,18,285	3 0-07
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	1 11-46
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	14 1-92
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	10 4-53
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	9 7-93
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	6 0-98
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	1 7-76
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	13 4-23
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	3 8-27
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	5 4-35
	United Provinces of Agra and Oudh	8,485	4,875	57,47,273	28,09,834	85,59,885	2 10-46
	Punjab	1,101	1,642	32,50,119	15,09,023	47,59,399	3 8-93
	North-West Frontier Province	59	173	1,25,637	1,60,795	286,547	2 1-88
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	14 6-73
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	8 9-92
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	10 7-84
	TOTAL	73,350	20,005	7,12,35,741	2,42,58,618	9,58,10,224	6 3-3
1909-10	India, General	(a)	(a)	14,73,392	1,21,758	15,96,615	1 8-4
	Burma	1,539	605(b)	40,52,467	35,11,603	76,49,137	13 2-78
	Eastern Bengal and Assam	9,010	1,925	24,24,472	48,64,775	73,05,093	3 9-92
	Bengal	16,605	4,142	1,10,83,248	56,86,342	1,67,93,419	5 3-58
	United Provinces of Agra and Oudh	8,180	4,794	59,05,037	27,68,272	86,80,607	2 10-97
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	3 4-85
	North-West Frontier Province	61	170	1,29,440	1,88,918	3,18,582	2 4-78
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	15 1-85
	Central Provinces and Berar	4,810	2,187	49,21,766	19,51,638	68,87,466	9 2-27
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	11 3-35
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,80,26,271	6 5-04
1910-11	India, General	(a)	(a)	15,95,500	1,88,659	17,87,729	1 9-08
	Burma	1,507	700(b)	38,05,749	33,25,130	72,01,227	10 11-24
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	3 8-42
	Bengal	15,125	4,487	1,18,56,498	60,90,662	1,79,76,523	5 5-53
	United Provinces of Agra and Oudh	8,098	4,730	72,82,802	29,87,131	1,02,76,354	3 5-82
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,792	4 6-08
	North-West Frontier Province	64	170	1,06,825	1,71,221	2,78,194	1 1-98
	Bombay Presidency	5,125	2,580	1,62,55,412	26,14,499	1,89,67,767	15 5-56
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	8 8-55
	Madras Presidency	25,646	1,847	2,57,29,837	19,41,056	2,77,73,643	10 8-79
	TOTAL	71,052	20,014	7,88,02,210	2,62,51,986	10,54,10,777	6 7-1

(a) No information

(b) Opium shops only

No. 110.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1897-98 to 1916-17—concluded

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1911 (c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1911-12	India, General	(a)	(a)	15,92,972	1,90,002	17,88,807	0 1 9-09
	Burma	1,511	676(b)	41,73,252	30,96,683	72,90,238	0 11 0-98
	Assam	276	666	12,27,749	32,11,208	44,43,910	0 10 7-66
	Bengal	5,217	3,205	79,98,053	53,55,144	1,33,89,707	0 4 8-52
	Bihar and Orissa	10,938	2,402	64,64,933	33,96,391	98,86,544	0 4 7-03
	United Provinces of Agra and Oudh	7,984	4,648	80,19,178	31,25,454	1,11,51,635	0 3 9-3
	Punjab	1,205	1,485	45,53,551	18,06,570	63,61,600	0 5 1-15
	North-West Frontier Province	65	145	1,40,473	1,75,354	3,15,847	0 1 6-38
	Bombay Presidency	5,353	2,586	1,77,77,212	24,26,093	2,02,94,346	1 0 6-53
	Central Provinces and Berar	4,363	2,154	67,94,426	22,97,671	91,12,337	0 10 5-72
	Madras Presidency	25,053	1,744	2,78,29,670	21,14,949	3,00,64,174	0 11 7-41
	TOTAL	61,965	19,711	8,65,71,469	2,71,32,519	11,41,05,145	0 7 5-25
1912-13	India, General	(a)	(a)	13,40,379	1,61,971	15,05,340	0 1 10
	Burma	1,529	675(b)	42,84,777	37,23,106	81,15,929	0 12 4
	Assam	283	657	14,24,346	34,25,852	48,52,029	0 11 7
	Bengal	5,289	2,849	82,78,365	54,46,634	1,37,59,157	0 4 10
	Bihar and Orissa	10,250	2,280	68,36,153	35,20,987	1,04,00,579	0 4 9
	United Provinces of Agra and Oudh	7,917	4,557	90,02,876	36,05,284	1,26,17,033	0 4 3
	Punjab (including Delhi)	1,139	1,416	46,04,152	19,67,673	65,73,203	0 5 4
	North-West Frontier Province	61	145	1,48,668	2,55,344	4,04,055	0 1 11
	Bombay Presidency	5,602	2,452	1,84,15,139	27,53,372	2,12,52,728	1 1 4
	Central Provinces and Berar	4,252	2,159	79,07,860	26,68,184	1,06,05,007	0 12 3
	Madras Presidency	23,544	1,577	3,06,21,038	24,52,777	3,31,86,832	0 12 10
	TOTAL	59,866	18,767	9,28,63,753	2,99,81,184	12,32,72,392	0 8 2
1913-14	India, General	(a)	(a)	13,54,073	1,76,009	15,33,533	0 2 2
	Burma	1,537	779(b)	46,42,433	35,47,696	83,42,129	0 12 5
	Assam	298	648	15,49,113	37,07,267	52,59,283	0 12 6
	Bengal	5,303	2,795	89,32,762	64,17,588	1,53,88,017	0 5 5
	Bihar and Orissa	9,779	2,227	71,42,949	40,89,237	1,12,59,880	0 5 2
	United Provinces of Agra and Oudh	7,822	4,548	95,30,933	37,74,041	1,33,14,073	0 4 9
	Punjab	1,165	1,424	48,69,478	20,36,928	69,08,669	0 5 9
	Delhi	30	15	1,66,262	1,04,232	2,70,568	0 10 11
	North-West Frontier Province	56	143	1,38,158	2,11,889	3,50,113	0 1 11
	Bombay Presidency	5,583	2,374	1,90,24,776	32,30,572	2,22,89,476	1 2 2
	Central Provinces and Berar	4,226	2,179	96,71,169	29,07,055	1,16,22,924	0 13 11
	Madras Presidency	22,606	1,507	3,35,22,668	28,28,368	3,65,11,075	0 14 11
	TOTAL	58,405	18,639	9,95,43,874	3,30,30,882	13,30,49,740	0 9 0
1914-15	India, General	(a)	(a)	16,24,585	2,37,316	18,65,082	0 1 10
	Burma	1,507	767(b)	53,79,592	33,46,708	88,94,183	0 13 6
	Assam	300	617	15,25,571	38,76,790	54,05,602	0 13 1
	Bengal	5,174	2,689	87,42,485	65,75,793	1,53,59,916	0 5 5
	Bihar and Orissa	9,240	2,208	74,44,135	41,27,426	1,15,93,436	0 5 5
	United Provinces of Agra and Oudh	7,722	4,541	85,51,813	38,70,594	1,24,70,379	0 4 3
	Punjab	1,149	1,407	47,64,076	21,53,044	69,21,091	0 5 8
	Delhi	35	16	1,75,127	98,716	2,73,868	0 10 7
	North-West Frontier Province	57	145	1,29,558	2,24,573	3,54,263	0 2 6
	Bombay Presidency	5,845	2,331	1,89,25,878	30,04,587	2,20,07,779	1 1 11
	Central Provinces and Berar	4,170	2,173	80,62,420	29,65,990	1,10,55,512	0 12 9
	Madras Presidency	21,439	1,485	3,33,68,304	30,37,570	3,66,12,203	0 14 2
	TOTAL	56,638	18,379	9,86,93,544	3,35,20,107	13,28,13,314	0 8 11
1915-16	India, General	(a)	(a)	16,37,644	2,46,641	18,88,560	0 1 10
	Burma	1,528	203(b)	46,13,903	33,83,219	81,11,409	0 12 4
	Assam	308	603	15,41,139	38,80,047	54,24,809	0 13 1
	Bengal	4,899	2,558	84,03,362	66,73,620	1,51,30,570	0 5 3
	Bihar and Orissa	8,849	2,182	67,65,127	41,81,722	1,09,71,353	0 5 1
	United Provinces of Agra and Oudh	7,516	4,458	81,20,746	40,48,222	1,22,11,570	0 4 2
	Punjab	1,131	1,375	45,28,586	24,72,749	70,08,878	0 5 9
	Delhi	34	18	1,46,733	1,18,983	2,65,766	0 10 3
	North-West Frontier Province	58	135	1,15,494	2,38,195	3,53,800	0 2 7
	Bombay Presidency	6,446	2,331	1,92,79,548	34,51,658	2,27,91,330	1 2 7
	Central Provinces and Berar	4,191	2,184	70,95,712	29,44,893	1,00,67,882	0 11 6
	Madras Presidency	20,102	1,367	3,17,30,323	31,72,021	3,51,15,684	0 13 7
	TOTAL	55,062	17,434	9,39,78,317	3,48,11,970	12,93,41,611	0 8 8
1916-17	India, General	(a)	(a)	19,45,257	2,54,578	22,03,766	0 2 2
	Burma	1,540	209(b)	47,86,517	39,30,643	88,31,324	0 13 5
	Assam	321	592	15,71,777	39,65,173	55,39,243	0 13 4
	Bengal	5,061	2,557	78,29,912	65,21,940	1,44,07,668	0 5 1
	Bihar and Orissa	8,551	2,167	68,79,309	43,19,069	1,12,25,650	0 5 0
	United Provinces of Agra and Oudh	7,333	4,363	92,67,468	40,55,316	1,33,58,981	0 4 7
	Punjab	1,354	1,733	50,58,775	25,16,208	75,80,883	0 6 1
	Delhi	22	18	1,45,944	1,03,634	2,49,621	0 9 8
	North-West Frontier Province	59	135	1,18,679	2,39,846	3,58,816	0 2 5
	Bombay Presidency	6,550	2,345	2,22,80,239	36,98,670	2,60,50,666	1 5 3
	Central Provinces and Berar	4,320	2,174	79,67,399	30,92,091	1,10,88,818	0 12 8
	Madras Presidency	19,686	1,076	3,37,14,578	32,55,063	3,71,96,750	0 14 4
	TOTAL	54,820	17,369	10,15,65,854	3,59,52,231	13,80,92,186	0 9 2

(a) No information

(b) Opium shops only

(c) Figures from 1910-11 are calculated according to the census of 1911

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1916-17

Province	Items	Rates
Bengal	Rum	R11-4-0 per proof gallon.
	Country spirit	R0-13-4 to R9-6-0 per proof gallon.
	Beer	R0-3-0 per gallon.
	Ganja, whether chur, round or flat	R20-0-0 per seer.
	Charas	R30-0-0 " "
	Bhang	R0-8-0 per seer except in Burdwan (Sadar and Asansol sub-divisions only), Birbhum, Bankura, Midnapur, where the rate is R0-12-0 a seer, and Calcutta, Howrah, Hooghly and the 24-Parganas where the rate is R1-0-0 a seer.
Madras	Opium	R40-0-0 per seer.
	Rum	R11-4-0 per proof gallon.
	Country spirit	R4-6-0 per proof gallon in two districts, R5-0-0 per proof gallon in two districts. R6-4-0 per proof gallon in eight districts. R6-14-0 per proof gallon in twelve districts. Special rates for particular localities R0-15-0, R1-14-0, R2-1-4, R2-8-0, and R8-12-0 per proof gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R12-8-0 per seer (from 1st April 1915).
	Charas	R25-0-0 " " " " "
	Bhang	R3-0-0 " " " " 1911.
	Opium (Benares)	R30-8-0 " " " " 1913.
	Rum	R11-4-0 per proof gallon.
	Country spirit :— Contract Distillery and separate shop system— Mohwa or molasses spirit	25° under proof R1-8-0 to R5-7-0 per gallon. 30° " " R5-7-0 per gallon. 40° " " R1-3-0 to R1-11-0 per gallon. 45° " " R1-6-5 per gallon. 60° " " R0-8-0 to R2-6-0 per gallon. 25° " " R2-10-3 per gallon inclusive of the tree-tax incidence of R0-9-8.
Bombay	Toddy spirit	40° under proof R2-1-11 per gallon inclusive of the tree-tax incidence of R0-7-9.
	Free Supply System— Mohwa or molasses spirit	R7-10-8 per proof gallon.
	Special System— Southern Coast Districts (Ratnagiri and parts of Thana)— Mohwa or molasses spirit	25° under proof R3-0-0 to R4-11-0 per gallon. 60° " " R1-8-0 to R2-4-0 per gallon. 25° " " R3-0-0 per gallon.
	Toddy spirit	60° " " R1-8-0 per gallon inclusive of the tree-tax incidence of R0-9-8 in the case of 25° under proof, and R0-4-10 in that of 60° under proof.
	Beer	R0-4-6 per gallon.
	Ganja	R10-0-0 per seer (raised to R12-8-0 per seer from 1st April 1918).
	Charas	R20-0-0 per seer (raised to R30-0-0 per seer from 1st April 1917).
	Bhang	R1-8-0 " "
	Opium (Bengal)	R10-0-0 " "
	Liquor imported from Uran in Kolaba District.	R3-8-0 on 40° under proof and R5-4-0 on 15° under proof per gallon.
Sind	Liquor locally manufactured in Kotri, Karachi District.	R3-8-0 on 40° under proof and R5-4-0 on 15° under proof per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R10-0-0 per seer.
	Charas	R20-0-0 " "
	Bhang	R1-0-0 " "
	Opium (Bengal)	R10-0-0 " "
United Provinces of Agra and Oudh	Beer, cider and other fermented liquors	R0-4-6 per imperial gallon.
	Liquors and perfumed spirit	R18-12-0 " "
	Liquors, cordials, drugs, medicines, chemicals, mixtures and other preparations containing spirit.	R11-4-0 per imperial gallon, London proof.
	Spirit, other sorts, except denatured spirit	R11-4-0 per gallon, London proof.
	Denatured spirit	7½ per cent <i>ad valorem</i> .
	Rum issued to troops in India	R5-0-0 per imperial gallon, London proof.
	Champagne and sparkling wines	R4-6-0 " " " " "
	Still wines	R1-12-0 " " " " "

NOTE—This table is compiled from data furnished by provincial authorities

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1916-17
—continued

Province	Items	Rates
United Provinces of Agra and Oudh— contd.		25° under proof R3-12-0 per gallon } in the towns Dehra Dun- 50° " " R2-8-0 " " } Mussooree, Rajpur in Dehra Dun District, and in the towns of Meerut, Agra, Cawn- pore, and Benares.
		25° under proof R3-6-0 per gallon } in the towns of Saharanpur, 50° " " R2-4-0 " " } Bareilly, Moradabad, Allahabad, Farukhabad cum Fatehgarh, Mirzapur, Gorakhpur, Lucknow, Hardoi, and Fyzabad,
		25° under proof R3-0-0 per gallon } in the towns of Shahjahan- 50° " " R2-0-0 " " } pur, Pilibhit, and Sitapur in the districts of Muzaffarnagar, Bulandshahr, Aligarh, Muttra and Budaun, and in the rural areas of Dehra Dun, Saharanpur, Meerut, Agra, Bareilly, Moradabad (except Darhial town), Cawnpore, Farukhabad, and Benares districts,
	Country spirit	25° under proof R2-4-0 per gallon } in the town of Naini Tal and 50° " " R1-8-0 " " } in the trans-Rapti tract of Basti District.
		25° under proof R1-8-0 per gallon } in the town of Jhansi, the 50° " " R1-0-0 " " } Almora district, rural area of the Naini Tal district and in the Maharajganj tahsil and the portion of the Padaruna tahsil north of the Captainganj- Padruana Bansighat road in the Gorakhpur district.
		25° under proof R1-2-0 per gallon } in that part of pargana Aur- 50° " " R0-12-0 " " } aiya in the Etawah district which lies on the south side of the Chambal river, the town of Darhial in the Moradabad district, and in the Garhwal district
		25° under proof R0-12-0 per gallon } in the Jalaun, Hamirpur 50° " " R0-8-0 " " } and Banda districts and in the rural area of the Jhansi district.
		25° under proof R2-10-0 per gallon } in any other locality in 50° " " R1-12-0 " " } the Agra, Rohilkhand, Alla- habad, Benares, Gorakhpur, Lucknow and Fyzabad divisions.
	Ganja (transported or exported)— Baluchar Pathar	R16-0-0 per seer. R10-0-0 " " " R16-0-0 per seer if issued for consumption in the districts of Dehra Dun, Saharanpur, Muzaffarnagar, Meerut, Buland- shahr, Aligarh and Muttra.
	Charas transported or exported	R18-0-0 if issued for consumption elsewhere.
Punjab	Bhang— (a) Exported otherwise than in bond from any of the districts of Furrakhabad, Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur or transported from any of the above- mentioned districts to any other of those districts, or to any other district except the districts of Jhansi, Jalaun, Banda and Hamirpur.	R6-0-0 per maund calculated on the gross weight of the package or packages forming the consignment and subject to a minimum of R1-0-0 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable.
	(b) Transported from any of the above mentioned district to the districts of Jhansi, Jalaun, Banda and Hamirpur	R10-0-0 per maund ditto.
	(c) Cultivation of the hemp plant for the production of Bhang where such cultiva- tion is permitted.	R10-0-0 acreage duty per acre cultivated subject to a minimum charge, R1-0-0 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable.
	Opium	R12-0-0, and R14-2-0 per seer.
	Liquors removed from any brewery or dis- tillery licensed in Punjab— Fermented liquors— (a) Ale, beer, porter, cider and other fermented liquors.	R0-4-6 per imperial gallon or six quart bottles.
	(b) Spirits—liquors and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits.	R18-12-0 per imperial gallon or six quart bottles.
	(c) Methylated spirits, i.e., denatured spirits.	7½ per cent <i>ad valorem</i> .
	(d) Rectified spirits	R11-4-0 per imperial gallon or six quart bottles, London proof (concession rate of R7-13-0 per proof gallon is allowed to <i>bona fide</i> manufacturing chemists).
	(e) Spirit distilled from Sugarcane or Mohwa basis whether plain or flavoured and coloured with or without the use of caramel to suit a special Indian taste provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any im- ported liquor.	R6-4-0 per imperial gallon or six quart bottles, London proof
	(f) Rum whether coloured or uncoloured issued to troops on payment of duty.	R 6-4-0 per gallon, London proof or six quart bottles.
	(g) All other spirits	R11-4-0 per imperial gallon or six quart bottles, London proof

No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1916-17
—continued

Province	Items	Rates
Punjab—contd.	Opium— (A) Poppy locally produced.	Acreage duty R1-0-0 per quarter or fraction of a quarter of an acre in Jullunder district and Hoshiarpur tahsil of Hoshiarpur District.
	(B) Opium imported from outside the Province.	(a) R7-0-0 per seer from Hill States under political control of the Punjab Government.* (b) R15-0-0 per seer from Afghanistan.† (c) R16-8-0 per seer from Ghazipore (Government Excise Opium).‡
	(C) Opium produced in Kot Khai tahsil of Simla District and Kulla Sub-Division of the Kangra District and transported to other places in the Province.	R6-0-0 and R7-0-0 respectively per seer (transport duty). §
	Charas (not produced in the Province)	R14-0-0 per seer imported from Yarkhand.
	Bhang— (A) Bhang locally produced	R6-0-0 per acre of land on which the hemp plant is cultivated in Dera Ghazi Khan District subject to a minimum charge of R1 per quarter of an acre or less, provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed.
	(B) Bhang locally transported or for export outside the Province.	R6 per maund (gross) and R1-8-0 per quarter maund or less provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces.
	(C) Bhang imported	R6-0-0 per maund (gross) subject to a minimum charge of R1-8-0 per quarter maund or less.
	Rum	R9-6-0 per proof gallon.
	Beer	R0-3-0 per imperial gallon or 6 quart bottles.
	Methylated spirits, i.e., denatured spirits	5 per cent <i>ad valorem</i> .
Delhi	Rectified spirits	R9-6-0 per proof gallon or 6 quart bottles (London proof). (Concession rate of R7-13-0 per proof gallon is allowed to bona fide manufacturing chemists.)
	Country spirit (imported from Punjab)	R5-0-0 per imperial gallon or 6 quart bottles
	Opium (Excise)	R14-0-0 per seer (imported from Ghazipur).
	Charas	R14-0-0 „ „ („ „ Punjab).
	Bhang	R6-0-0 per maund (imported from Punjab).
	Liquors, cordials, mixtures and other preparations containing spirit—	
	(a) If strength is untested	R14-10-0 per liquid gallon.
	(b) If strength is tested	R11-4-0 per proof gallon.
	All other sorts of spirit	R11-4-0 „ „ „
	Wines containing more than 42 per cent of proof spirit.	R11-4-0 „ „ „
Bihar and Orissa	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	R4-6-0 per liquid gallon.
	All other sorts of wines not containing more than 42 per cent of proof spirit.	R1-12-0 „ „ „
	Ale, beer, porter, cider and other fermented liquors.	R0-4-6 „ „ „
	Perfumed spirits	R12-12-0 „ „ „
	Country Spirit—	
	(a) No strength fixed.	R1-14-0 to R3-2-0
	(b) Above strength 70° under proof	R2-0-0 to R4-6-0
	(c) Strength of 70° under proof or less	R1-4-0 to R3-2-0
	Ganja—all sorts	R13-0-0 per seer in Orissa except Sambalpur. R10-0-0 per seer in Sambalpur. R16-0-0 per seer in the rest of the Province.
	Charas	R30-0-0 per seer. R1-0-0 per seer in Sambalpur.
Burma	Bhang	R-0-12-0 per seer in the districts of the Chota Nagpur and Patna Divisions and the Santal Parganas. R0-8-0 per seer in the rest of the Province. R14-0-0 to R24-0-0 per seer.
	Opium	
	Country spirit— Contract Distillery system	R1-4-0 to R8-0-0 per gallon. R0-14-0 „ R2-3-0 „ „ 30° under proof. R1-8-0 to R4-12-10 per gallon, 40° under proof. R0-10-0 to R1-8-0 per gallon, 50° under proof. R1-0-0 to R3-3-2 per gallon, 60° under proof.
	Other sorts	R11-4-0 per proof gallon.
	Beer	R0-4-6 per gallon.
	Opium— Government excise opium	R45-0-0 to R100-0-0 per seer.
	Confiscated foreign opium	R36-0-0 per seer.

* Raised to R13-0-0 from 1st April 1918

† „ „ R21-8-0 „ „ „ „

‡ „ „ R19-8-0 „ „ „ „

§ „ „ R12-0-0 and R13-0-0 respectively from 1st April 1918.

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No. 111.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1916-17
—concluded

Province	Items	Rates
Central Provinces	Country spirit— In localities under contract supply system—	
	Mohwa spirit	R0-7-6 to R8-3-3 per gallon, 25° under proof. R0-5-6 to R6-0-3 per gallon, 45° under proof. R0-4-0 to R4-6-0 per gallon, 60° under proof.
	Beer	R0-4-6 per gallon.
	Ganja	R10-0-0 per seer.
	Charas	R20-0-0 „
	Bhang	R2-0-0 „
Berar	Opium	R24-0-0 „
	Under contract supply system— Mohwa spirit	R1-14-0 to R9-9-9 per gallon, 25° under proof R1-6-0 to R7-0-9 per gallon 45° under proof. R1-0-0 to R5-2-0 per gallon 60° under proof.
	Ganja	R10-0-0 per seer.
	Bhang	R2-0-0 „
	Opium	R24-0-0 „
Assam	Charas	R20-0-0 „
	Rum	R7-0-0 per proof gallon.
	Country spirit	R3-12-0 „ „
	Ganja	R16-0-0 per seer.
	Charas	R12-0-0 „
North-West Frontier Province.	Opium	R40-0-0 to R48-0-0 per seer.
	Bhang	R0-8-0 per seer.
	Country Spirit	(Not manufactured in the Province; the duty is levied in Punjab.)
	Charas	R14-0-0 per seer.
	Bhang	R6-0-0 per maund import and transport duty.
Ajmer-Merwara	Opium— Foreign (Afghan) opium.	R15-0-0 per seer.
	Government Excise opium(a)	R14-0-0 „
	Country spirit— Urban	R4-6-0 per proof gallon } with effect from 1st April, 1911.
	Rural	R3-12-0 „ „
	Ganja	R10-0-0 per seer (from 1st April 1915).
British Baluchistan (b)	Charas	R14-0-0 „ „ 1916
	Bhang	R6-0-0 per maund from 1st April 1914.
	Opium	R4-0-0 per seer both on Malwa opium and on opium produced manufactured locally.
	Country Spirit	R5-8-11 per gallon, 10° under proof { for consumption in t R5-8-9 „ „ 20° „ „ { Quetta town.
		R3-14-3 per gallon, 10° under proof { for supplies in bond f R3-14-6 „ „ 20° „ „ { consumption in Nasir bad and Railway su division.
Coorg	Country spirit	R4-7-1 per gallon, 10° under proof } for consumption in all oth R4-6-0 per gallon, 20° „ „ } areas.
	Beer	R6-1-9 per gallon, 10° under proof for special permit holders.
	Ganja	R4-9-9 „ „ 20° under proof issued to Indian troops.
	Charas	R0-4-6 per gallon.
	Bhang	R10-0-0 per seer on imports from other British Provinces.
	Opium, pure(b)	R20-0-0 per seer on imports from Foreign Territory.
		R560-0-0 per maund on imports from other British Provinces.
		R1,120-0-0 per maund on imports from Foreign Territory.
		R40-0-0 per maund on imports from other British Provinces.
		R80-0-0 per maund on imports from Foreign Territory.
Coorg		R14-0-0 per seer.
	Country spirit	R3-15-0 per gallon, 30° under proof on actual issue.
	Ganja	R12-8-0 per seer.
	Opium	R39-0-0 „ „
	Charas	R25-0-0 „ „
Coorg	Bhang	R0-8-0 „ „

(d) The difference between the cost price of Rs.8 and the selling price in the North-West Frontier Province at present Rs20 per seer is reckoned as duty and classified in the accounts as "gain on sale proceeds of excise opium."

(b) In Baluchistan only Government Excise Opium is allowed to be sold and the difference between the cost price (Rs 8-0) and the selling price (Rs 20 a seer) reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

PROVINCIAL RATES

[FOR TABLE, SEE PAGE 258]

This section (table No. 112) shows the details of revenue derived from Provincial Rates. The items of any importance now included under this head of revenue are the rates and cesses on lands levied in Bengal for expenditure on roads, schools, canals, railways, etc.; the assessment on Ward's Estates for establishment charges in Bengal, Bihar and Orissa, the United Provinces, the Punjab, Assam, and the North-West Frontier Province. The most important item is the assessment on Ward's Estates for establishment charges, which alone contributed nearly 92 per cent of the total revenue derived from provincial rates in 1916-17. This is a rate levied under Act X of 1892 at 5 per cent on the gross income of private estates under Government management. The total receipts under this item amounted to about Rs. 4,33,000 in 1916-17.

The total receipts are now less than one per cent of the total Indian revenue, and amounted to Rs. 4.7 lakhs in 1916-17 as compared with Rs. 6.3 lakhs in 1915-16. The expenditure in 1912-13 on account of establishment and other charges (incurred only in Bengal and Bihar and Orissa) was about Rs. 73,000. Since then there has been no expenditure.

PROVINCIAL RATES *

No. 112.—REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE, in each official year from 1912-13 to 1916-17

		Cess on lands for roads, schools, etc.	Cess on lands for canals and railways	Cess on lands for village service and patwaris	Assessment on Wards' Estates for establish- ment charges	Miscella- neous	Total revenue	Expendi- ture, establis- ment and other charges
India, General(a)	1912-13	8,565	..	..	..	5,579	14,144	..
	1913-14	17,897	..	..	411	880	3,188	..
	1914-15	485	..	..	454	52	991	..
	1915-16	73	..	..	..	30	103	..
	1916-17	25	..	..	431	..	456	..
Bengal	1912-13	30,96,008	..	..	1,06,144	..	32,02,152	39,209
	1913-14	..	..	..	1,31,083	257	1,31,340	..
	1914-15	57,231	..	..	1,13,222	..	1,70,453	..
	1915-16	1,27,682	..	..	1,06,171	..	2,33,853	..
	1916-17	22,954	6,265	..	1,05,622	..	1,34,841	..
Bihar and Orissa	1912-13	23,40,783	1,69,768	..	1,38,779	470	26,49,800	33,668
	1913-14	..	..	..	1,62,511	5,442	1,67,953	..
	1914-15	..	..	..	1,20,486	5,073	1,25,559	..
	1915-16	..	..	..	1,67,737	15,750	1,83,487	..
	1916-17	..	..	..	1,16,597	8,412	1,25,009	..
United Provinces	1912-13	22,06,635	..	..	1,61,748	..	23,68,383	..
	1913-14	22,00,613	..	..	1,64,929	..	23,65,542	..
	1914-15	..	..	..	2,27,357	..	2,27,357	..
	1915-16	..	..	..	1,63,716	..	1,63,716	..
	1916-17	..	..	..	1,64,613	..	1,64,613	..
Punjab	1912-13	19	..	24	36,128	..	36,171	..
	1913-14	..	..	82	20,490	..	20,572	..
	1914-15	..	..	42	39,400	..	39,442	..
	1915-16	..	..	36	31,320	..	31,356	..
	1916-17	..	..	..	32,314	..	32,314	..
Assam	1912-13	..	..	..	9,300	..	9,300	..
	1913-14	..	..	..	11,782	..	11,782	..
	1914-15	..	..	..	15,433	79	15,512	..
	1915-16	..	..	..	11,446	..	11,446	..
	1916-17	..	..	..	10,578	..	10,578	..
North-West Frontier Province	1912-13	..	..	..	2,279	..	2,279	..
	1913-14	..	..	..	2,777	..	2,777	..
	1914-15	..	..	..	2,897	..	2,897	..
	1915-16	..	..	..	3,715	..	3,715	..
	1916-17	..	..	..	3,048	..	3,048	..
TOTAL	1912-13	76,52,010	1,69,768	24	4,54,378	6,049	82,82,229	72,877
	1913-14	22,02,510	..	82	4,93,983	6,579	27,03,154	..
	1914-15	57,716	..	42	5,19,249	5,204	5,82,211	..
	1915-16	1,27,755	..	36	4,84,105	15,780	6,27,676	..
	1916-17	22,979	6,265	..	4,33,203	8,412	4,70,859	..

* Compiled from the Finance and Revenue Accounts of the Government of India
(a) Includes Ajmer-Merwara, Coorg, and the Central India Agency

CUSTOMS REVENUE

[FOR TABLES, SEE PAGES 260 TO 269.]

The first two tables (Nos. 113 and 114) of the series state the amount of duty collected on imports and exports separately as credited in the Customs Houses. The others (Nos. 115 and 116) state the rates of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year.

Indian Customs revenue is mainly derived from the general import duty, certain special import duties such as those on arms, liquors, sugar, petroleum, tobacco, etc., and export duties on rice, jute and tea. General import duties, which were abolished in 1882, were reimposed in 1894, the general rate of duty on commodities imported into British India by sea being fixed at 5 per cent *ad valorem*. Cotton was exempted in 1894 when the general duties were revived; in December 1894, a 5 per cent *ad valorem* duty was imposed on imported cotton goods and yarns, while an excise duty of 5 per cent was imposed on all yarns of counts above 20 spun at power mills in British India; in February 1896, cotton yarns and threads imported or manufactured in India were freed from duty, while a uniform 3½ per cent *ad valorem* duty was imposed on all woven cotton goods imported or manufactured in India at power mills. The products of hand looms were exempted. General import duties are levied for fiscal purposes, and not for the protection of Indian industries.

The schedules have been largely modified with effect from March, 1916, by the Indian Tariff (Amendment) Act (IV of 1916). The general tariff rate of 5 per cent on imported articles, which remained unchanged from its imposition in 1894, has been raised to 7½ per cent, the rate of one per cent on certain descriptions of iron and steel has been enhanced to 2½ per cent, special increased duties have been levied on arms and ammunition, sugar, petroleum, spirit, cigars, cigarettes and other manufactured tobacco, silver plate and other manufactures, and the number of articles on the free list has been considerably curtailed by the imposition of import duties on previously free articles, e.g., machinery (except cotton spinning and weaving), railway materials, food grains, coal, printing materials, etc. By the amendment of the Tariff in March, 1917, the duty on cotton goods is now 7½ per cent *ad valorem*. In the export trade rice was the only dutiable article, but from March, 1916, export duties have also been levied on jute and tea.

The revenue from the import and export duties in the four quinquennial periods ending 1896-97, 1901-02, Revenue 1906-07, and 1911-12 and in each of the years 1912-13 to 1916-17 is stated below :—

										ANNUAL AVERAGE.	
										Imports	Exports
										Rs.	Rs.
Five years ending	1896-97	.	.	.	.	.	.	.	.	3,36,18,716	79,73,887
"	1901-02	.	.	.	.	.	.	.	.	3,91,39,251	87,23,338
"	1906-07	.	.	.	.	.	.	.	.	4,77,42,882	1,19,73,365
"	1911-12	.	.	.	.	.	.	.	.	6,74,50,861	1,11,17,726
In the year	1912-13	.	.	.	.	.	.	.	.	8,62,21,392	1,47,52,502
"	1913-14	.	.	.	.	.	.	.	.	9,36,01,135	1,28,76,494
"	1914-15	.	.	.	.	.	.	.	.	8,06,77,663	82,97,869
"	1915-16	.	.	.	.	.	.	.	.	7,38,53,530	78,91,792
"	1916-17	.	.	.	.	.	.	.	.	9,90,22,612	2,47,11,791

A duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has been levied, Tea-cess from the 1st April, 1903, on all tea produced in India and exported from any customs port to any other beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :—

															Rs.
Average, five years ending	1907-08	.	.	.	.	.	.	.	.	.	.	.	.	.	3,06,394
"	1912-13	.	.	.	.	.	.	.	.	.	.	.	.	.	3,39,998
In the year	1913-14	.	.	.	.	.	.	.	.	.	.	.	.	.	3,79,000
"	1914-15	.	.	.	.	.	.	.	.	.	.	.	.	.	3,94,000
"	1915-16	.	.	.	.	.	.	.	.	.	.	.	.	.	3,21,000
"	1916-17	.	.	.	.	.	.	.	.	.	.	.	.	.	3,48,000

CUSTOMS REVENUE*

No. 113.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, from 1887-88 to 1916-17

ARTICLES	Average 5 years, ending 1891-92	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	Average 5 years, ending 1911-12	1912-13	1913-14	1914-15	1915-16	1916-17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Apparel(b)	2,64,208	7,39,996	6,92,996	9,45,119	12,02,562	15,43,794	16,86,830	9,84,890	13,18,707	12,27,591
Arms, ammunition, and military stores	..	3,37,954	3,30,930	3,95,892	5,15,304	6,30,031	6,63,893	5,84,493	5,70,698	8,74,516
Chemical products and preparations	..	2,52,844	2,93,360	3,58,322	4,73,860	5,35,626	5,69,205	5,71,142	7,48,221	12,49,865
Cotton manufactures—										
Twist and yarn	..	7,57,286	..	..	..	..	..	..	..	..
Piece goods—										
gray (unbleached)	..	43,17,238	47,83,410	56,88,045	61,22,030	87,17,665	86,15,713	71,78,522	62,45,761	61,34,095
white (bleached)	..	16,64,484	20,80,200	24,62,377	33,27,384	45,00,143	49,96,668	37,92,145	37,36,080	48,32,120
coloured, printed, or dyed	..	16,20,607	20,09,514	29,84,737	37,15,535	51,56,077	65,12,372	38,11,970	30,89,445	60,15,628
Other goods	..	1,78,319	2,24,485	4,38,518	6,70,730	8,59,502	11,69,544	5,80,000	4,61,555	9,36,884
Total of cotton manufactures	..	85,37,934	90,77,619	1,15,73,677	1,38,36,129	1,92,33,390	2,12,94,297	1,58,57,637	1,35,22,821	1,79,16,727
Drugs, medicines, and narcotics	3,040	2,10,510	4,06,775	5,74,556	17,93,976	32,54,183	34,74,484	31,36,946	33,95,883	54,88,826
Dyeing and tanning substances	..	3,54,075	3,91,427	4,60,763	6,23,040	8,07,155	7,33,799	3,45,370	1,81,623	7,05,090
Fish (c)	..	1,04,058	1,46,794	1,29,643	1,16,197	92,470	99,461	85,237	67,876	1,26,799
Glass and glassware	..	3,46,844	3,67,357	(a)	(a)	(a)	(a)	(a)	(a)	15,91,508
Glassware and earthenware, including Chinese and Japanese ware	..	..	..	..	..	..	..	..	..	..
Hardware and cutlery	..	7,51,948	8,30,302	12,44,235	17,59,497	22,41,879	26,17,250	17,69,638	16,69,670	26,62,517
Liquors—										
Ale, beer, and porter	1,63,613	1,80,141	2,02,150	2,79,976	6,09,618	8,88,231	8,68,764	6,70,115	5,62,393	6,68,537
Older and other fermented liquors	1,777	1,716	1,247	570	1,879	2,644	3,864	3,465	2,928	3,819
Spirit, including liqueurs—										
From foreign ports	50,32,268	56,71,614	63,52,710	77,92,713	1,00,23,585	1,11,31,224	1,19,12,902	1,10,41,010	1,07,73,531	1,12,85,840
Indian ports	16,035	11,105	6,741	1,120	562	..	..	..	..	..
Wines	4,37,962	4,13,540	3,66,302	3,85,016	4,70,962	5,80,046	5,82,931	4,54,111	4,50,926	5,55,750
Total of liquors	56,51,655	62,78,116	69,29,150	84,59,395	1,11,06,596	1,25,97,045	1,33,68,461	1,21,68,701	1,17,89,783	1,25,13,946
Metals and Ores—										
Copper	..	3,98,242	2,30,145	4,42,953	6,55,359	3,23,625	9,86,563	7,34,165	2,47,918	1,78,062
Iron and steel	..	3,56,055	4,22,428	7,00,624	10,49,777	12,08,306	16,98,277	10,44,443	9,80,045	19,59,213
Silver bullion and coin	..	34,37,677	28,07,498	38,18,617	85,81,455	1,08,46,209	59,24,997	1,54,51,016	95,56,770	15,01,193
Silver manufactures	..	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	3,72,550
Tin	..	1,60,815	96,084	1,60,269	2,41,358	2,34,314	3,37,626	2,59,742	1,83,155	2,78,124
Others	..	5,31,022	5,01,812	7,47,012	11,56,223	13,18,147	16,89,526	10,84,522	4,87,166	7,68,183
Total of metals	..	48,83,811	40,57,967	58,69,475	1,16,78,172	1,39,30,601	1,46,36,989	1,86,03,888	1,14,55,054	50,53,325
Oil—										
Petroleum	12,66,585	31,93,012	49,12,522	43,61,962	56,22,003	70,26,523	70,85,467	85,72,976	71,54,582	56,05,236
Paints and colours	..	1,83,458	2,09,750	2,83,932	3,81,290	4,59,731	4,35,945	4,37,290	4,85,372	8,31,550
Paper, pasteboard and stationery	..	3,69,771	3,86,455	5,42,456	8,08,344	10,61,245	11,53,974	9,28,869	10,45,289	22,10,123
Provisions	..	4,97,986	5,25,730	6,50,578	9,66,317	12,38,017	13,55,906	11,68,936	10,63,192	20,39,803
Silk, raw and manufactured	..	12,65,431	10,81,093	12,51,615	17,10,879	24,26,635	21,90,022	18,11,634	21,23,208	32,58,642
Spices	..	3,50,803	4,46,755	5,15,930	7,66,080	7,81,742	8,49,794	9,68,436	6,68,051	14,31,896
Sugar	..	15,19,737	39,37,259	38,69,754	53,66,680	73,31,736	92,33,105	43,97,224	1,31,77,875	8,14,296
Wood and timber (d)	..	1,23,545	1,24,506	3,34,865	4,05,674	3,29,509	3,94,532	4,22,589	4,04,974	8,14,296
Woolen goods	..	7,84,141	8,53,674	11,12,237	14,16,034	15,18,908	19,25,655	9,38,333	4,82,988	13,96,574
Articles (not specified) imported by post	1,395	87,816	1,79,421	3,31,080	6,37,050	11,56,076	10,51,915	7,98,940	10,64,267	27,10,176
All other articles	..	24,40,924	29,58,409	44,77,386	62,66,127	79,90,085	87,62,151	70,04,723	81,67,892	1,61,44,936
GRAND TOTAL	71,86,883	8,36,18,716	3,91,39,251	4,77,42,882	6,74,50,861	8,62,21,392	9,36,01,135	8,06,77,663	7,98,53,580	9,90,22,612
Salt—										
Imported from—										
Foreign ports	2,28,02,951	2,51,77,328	2,47,83,236	2,13,95,370	1,35,69,362	1,31,03,320	1,43,52,737	1,56,10,744	1,34,95,936	1,46,37,500
Indian ports	3,09,936	3,83,414	13,65,963	7,75,796	19,538	13,730	7,832	18,792	21,062	10,099
Total	2,31,12,887	2,55,60,742	2,61,49,199	2,21,71,166	1,35,88,920	1,31,17,050	1,43,60,619	1,56,24,536	1,35,16,998	1,46,47,599

(a) Included in "All other articles"

(b) Figures prior to 1916-17 include "haberdashery and millinery"

(c) Figures prior to 1916-17 represent "salted fish, wet or dry"

(d) Figures prior to 1916-17 include "manufactures of wood"

No. 114.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, from 1887-88 to 1916-17

	Rice in the husk	Rice not in the husk including rice-flour	Jute, raw	Jute manufacture	Tea	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1887-88 to 1891-92 (Average)	1,13,307	76,62,105	—	—	—	77,75,412
1892-93 to 1896-97 (Average)	1,57,283	78,16,604	—	—	—	79,73,887
1897-98 to 1901-02 (Average)	1,14,169	86,09,169	—	—	—	87,23,338
1902-03 to 1906-07 (Average)	2,06,400	1,17,66,965	—	—	—	1,19,73,365
1907-08 to 1911-12 (Average)	2,16,494	1,09,01,232	—	—	—	1,11,17,726
1910-11	1,88,068	1,28,99,430	—	—	—	1,30,87,498
1911-12	2,94,541	1,33,28,661	—	—	—	1,36,23,202
1912-13	2,64,061	1,44,83,441	—	—	—	1,47,52,502
1913-14	1,94,308	1,26,82,186	—	—	—	1,28,76,494
1914-15	1,60,859	81,37,010	—	—	—	82,97,869
1915-16	1,66,261	74,58,099	57,486†	1,17,316†	92,630†	78,91,792
1916-17	2,76,803	83,94,241	59,04,715	58,81,570	42,54,462	2,47,11,791

* Compiled from official returns, and Customs circulars published by the Government of India.

NOTE.—1. In the Financial Accounts the duty collected on Salt is entered under "Salt," not under "Customs." In this volume it is included in the table on Indian salt revenue.

2. The figures in tables Nos. 113 and 114 represent the total for each year of the revenue credited month by month in the Customs houses. They differ slightly from those given in the Finance and Revenue Accounts which show the result of final adjustments.

† Duty collected in March 1916

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JAN- UARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	Free	—	—	—	—	Free	5 per cent free	5 per cent free	—	Free
ANIMALS, living	—	—	—	—	—	—	—	—	—	—
APPAREL, including drapery, boots and shoes (a), haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ARMS, AMMUNITION, AND MILITARY STORES (b) including also any articles, other than those included in Nos. 1 to 12 which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be "Ammunition" or "Military stores" for the purposes of this Act—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	—	50 0
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—	30 0
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—	15 0
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each †	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—	8 0
6. Gun-stocks, sights, blocks, and rollers, for each	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0	—	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—	10 0
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	2 8
Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.										
Exception II.—The following are also free, namely:										
(a) Arms forming part of the regular equip-ment of an officer entitled to wear diplomatic, military, naval or police uniform;										
(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commis-sioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equip-ment; (1)										
(c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of mem-bers of the Police force under his charge; (3)										
(d) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army; (2)										
(e) Swords for presentation as army or volunteer prizes;										
(f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service; (4)										
(g) Morris tubes and patent ammunition when imported by officers commanding British and Indian regiments or volunteer corps, for the instruction of their men.										

(a) Act IV of 1916

(b) The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India

Bows and arrows

Bullets, bird-shot, gun-wads, and wire cartridges (i)

Bullet-moulds

Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption

(1) Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891

Dynamite, tonite, and detonators (ii)

(2) Notification No. 302, dated 2nd December 1890

(3) Notification No. 3521, dated 19th August 1891

(4) Notification No. 3028, dated 21st July 1892

(i) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894

(ii) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations

(c) These rates were fixed by the Indian Arms Act, XI of 1878

NOTE (1)—The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3832, dated 26th June 1903:

Aim reflectors

Barrel cleaners or pulls-through

coollers

Brushes, jags, mops

Cleaning rods

Reflectors

Recoil pads or heel pads

Sight covers

Sights for guns or rifles

Sighting bars for sights

Turn screws

Ventimeters or wind gauge

Verniers or sight elevators

NOTE (2)—By the Commerce and Industry Department Notification No. 3798-90, dated the 27th May 1911, all articles, other than those specified below, liable to duty under head 5, 6, 8, 9, or 10, as the case may be, were exempted from so much of the duty leviable thereunder on importation into British India as is in excess of duty of 20 per cent *ad valorem*:—Main springs and Magazine springs, gun-stocks and breech blocks, actions (including skeleton and waster), breech bolts and their heads, cocking pieces, locks (for muzzle-loading arms), and machines for making, loading, closing or capping cartridges for rifled arms

† By the Commerce and Industry Department Notification No. 2089-79, dated the 6th March 1915, springs used for air-guns are exempted from the duty leviable thereon on importation into British India

or 20 per cent *ad valorem* whichever is higher

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
ARMS, AMMUNITION, AND MILITARY STORES— <i>continued</i>										
<i>Proviso 1.</i> —No duty in excess of twenty per cent <i>ad valorem</i> shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.										
<i>Proviso 2.</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as afore- said, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of twenty per cent <i>ad valorem</i> ; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.										
11 Gunpowder, all sorts										
12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent	—	20 per cent
ART, WORKS OF, except (a) statuary and pic- tures intended to be put up for the public benefit in a public place, which are free, and (b) memorials of a public character intended to be put up in a public place, includ- ing the materials used or to be used in their construction, whether worked or not (a)	Free	—	—	—	—	—	—	—	—	—
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	Free	5 per cent	5 per cent	—	7½ per cent
BEADS, of all materials except glass and brass	—	—	—	—	—	Free	Free	Free	—	—
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	Free (b)	5 per cent	5 per cent	—	—
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	Free	Free	Free	—	—
BRISTLES AND FIBRE for brushes and brooms	Free	—	—	—	—	—	—	—	—	Free
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	—	—	—	—	—
BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, also chalk, clay, and other kinds not otherwise described	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
CABINET-WARE AND FURNITURE	—	—	—	—	—	—	—	—	—	—
CANDLES of all sorts	—	—	—	—	—	—	—	—	—	—
CANES AND BATTANS, ARTICLES MADE OF CANE OR BATTAN, AND BASKET WORK	—	—	—	—	—	—	—	—	—	—
CARRIAGES AND CARTS, including motor- cars (c), motor-cycles and motor-wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances, and com- ponent parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (d)	—	—	—	—	—	—	—	—	—	—
CHALLENGE CUPS OR TROPHIES, which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (e)	—	—	—	—	—	—	—	—	—	—
CHEMICAL PRODUCTS AND PREPARATIONS (g), including explosives, namely, blasting gelatine, dynamite (f), roborite, tonite, detonators (g), blasting fuse, and all other descriptions, in- cluding saltpetre, borax (h), grape sugar, and glucose (i)	Free	—	—	—	—	—	—	—	Free (i)	—
CHINESE AND JAPANESE-WARE, including lacquered-ware	—	—	—	—	—	—	—	—	—	7½ per cent
CLOCKS, WATCHES, and other time-keepers, and parts thereof	—	—	—	—	—	—	—	—	—	—
COAL, COKE, AND PATENT FUEL	—	—	—	—	—	—	Free	Free	—	R. 0 " A. 8
COFFEE	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	—	—	—	—	—	—	—	—	—	—
CORAL, real	—	—	—	—	—	—	—	—	—	7½ per cent
CORDAGE, ROPE, and TWINE made of any vege- table fibre	—	—	—	—	—	—	—	—	—	—
Coir, cables, tarred	—	—	—	—	—	—	—	—	—	—
" rope	—	—	—	—	—	—	—	—	—	—
CORK, AND ARTICLES MADE OF CORK	—	—	—	—	—	—	—	—	—	—
COTTON, AND ARTICLES MADE OF COTTON—	—	—	—	—	—	—	—	—	—	—
" raw	—	—	—	—	—	—	Free	Free	—	Free
" twist and yarn (j)	—	—	—	—	—	—	5 per cent	—	—	—
" sewing and darning (k) thread	—	—	—	—	—	—	—	—	—	—
" piece goods, hosiery, crochet cotton thread, (k) and all other manufactur- ed cotton goods not otherwise described	—	—	—	—	—	—	—	—	—	(m)

(a) Freed by Notification No. 3911, dated 3rd July 1903
(b) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(c) Notification No. 6464, dated 24th December 1900
(d) Notification No. 7885, dated 23rd December 1903
(e) Nitrate of soda, muriate of potash, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag free by Notification No. 3913, dated 22nd August 1909
Duty on green copper as reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903
Nitrate of lime, calcium cyanamids, and mineral superphosphates freed by Notification No. 4984—57, dated the 8th July 1911. By Notification No. 330-C. D., dated the 23rd December 1916, sulphate of ammonia and mineral phosphates were exempted from payment of duty
(f) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(g) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(h) Notification No. 3896, dated 29th December 1899
(i) Notification No. 8123, dated 23rd December 1904
(j) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May 1895
(k) Notification No. 10836—37, dated 20th December 1907
(l) Free by Notification No. 4174, dated 3rd September 1910
(m) Duty on cotton goods has since been raised to 7½ per cent *ad valorem* by Act VI of 1917
NOTE.—The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods were exempted from duty:—
Aniline blue, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dressaline, epsom salts, farina, farinina, flannel taping, Glauber salts, glutina, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp. (Act IV of 1916.)

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911	ACT IV OF 8TH MARCH 1916
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (a) and quinine and other alkaloids of chinchona, which are free; also excluding tobacco (i) and opium which see	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
TOBACCO—	—	—	—	—	—	—	Free	Free	R a. 1 5 per pound	R a. 1 0 per lb.	R a. 1 0 per pound
Unmanufactured	—	—	—	—	—	—	—	—	2 8 " "	1 10 " "	—
Cigars	—	—	—	—	—	—	—	—	5 0 per thou-	3 2 per thou-	50 per cent.
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	sand.]	1 4 per lb.	—
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	20 per pound	—	—
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 " "	1 2 " "	1 8 per lb.
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	—	—	—	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	—	—	—	—	—
FISH, excluding salted fish which see	—	—	—	—	—	—	—	—	—	—	7½ per cent
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	—	—	—	—	—	—
FLOUR	—	—	—	—	—	—	—	—	—	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	—	—	—	—	—	—
All sorts of fruits and vegetables, fresh, dried, salted or preserved	—	—	—	—	—	—	—	—	—	—	7½ per cent
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	—	—	—	—	—
GRAIN AND PULSE, including broken grain and pulse, but not including flour	—	—	—	—	—	—	Free	Free	—	—	2½ per cent
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
HARDWARE AND CUTLERY, including iron-mongery and platedware, and also including machines, tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which are free (c) (d) (e) (f)	—	—	—	—	—	—	—	—	—	—	—
HEMP, including Manila hemp, and articles made therefrom	—	—	—	—	—	—	—	—	—	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, goat-beaters' skins, and all other descriptions of hides or skins	—	—	—	—	—	—	—	—	—	—	—
HORN	—	—	—	—	—	—	Free	Free	—	—	—
" articles made of, not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—	—	—	—	—	—	—	—	—	—	—	—
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company, and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (g), (h)	—	—	—	—	—	5 per cent	—	—	—	—	7½ per cent

(a) Freed by Notification No. 1959 S. R., dated 1st May 1899

(b) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent

(c) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896, and by Act IV of 1916

Bobbins (warping)	Healds	Pickers (buffalo and others)	Reed pliers	Strappings
Forks for looms	Laces	Picking bands	Reeds	Wet forks
Heald cords	Lags for dobbies	" levers	Shuttles (for power looms)	
" knitting needles	Needles for dobbies	" sticks (over and under)	Springs for looms	

(d) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod rusters	Harrows	Rakes	" drills
Cultivators	Horse and bullock gears	Root cutters	Thrashers
Elevators	Mowing and reaping machines	Scarifiers	Winnowers

(e) Boxbacks and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(f) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(g) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899

(h) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion and certified by the Officer Commanding the regiment or unit or the officer-in-charge of the Military Police Battalion to be for the *band* *vide* exclusive use of the regimental band or the band, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes	Drum sticks	Ribbons for bagpipes
Cardholders	" flesh hoops	Ropes for drums
Carriages (brown or black)	Finger tops	Shanks and slides for brass instruments
Cases for reeds and mouthpieces	Green broadcloth for drums	Silver buckles for drums
Cases (leather or wooden)	" silk ribbon	Silver buttons for drums
Chanters, pipe, and practice	Key pads for reed instruments	Springs
Cleaners for brass and reed instruments	Ligatures	Snare
Cord for bagpipes	Mouthpieces and caps therefor	Taps for brass instruments
Crooks	Mutes for brass instruments	Valve cranks
Drones for bagpipes	Pipe tassels for bagpipes	Valve tops and needles
Drum heads	Reeds	

(i) Tobacco was transferred to Schedule III by Act VIII of 1910

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEB- RUARY 1896	ACT I OF 26TH JANUARY 1906	ACT II OF 3RD JANU- ARY 1908	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	7½ per cent
JEWELLERY AND JEWELS, in- cluding plate and other manu- factures of gold and silver, (a) but excluding precious stones and pearls, unset (b)	—	—	—	—	—	Free	Free	Free	—	—	—	—
JUTE, raw	—	—	—	—	—	Free	Free	Free	—	—	—	—
" articles made of, except second hand or used gun- ny bags (c) which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	—
LAC, all sorts, and articles made of lac	—	—	—	—	—	—	—	—	—	—	—	—
LEATHER, and articles made of leather, including boots and shoes (for which see apparel), harness and saddlery (d), but excluding belting for driving machinery	—	—	—	—	—	—	—	—	—	—	—	—
LIQUORS (e)—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	a.	R a.	R a. n.
Ale, beer, and porter, cider, and other fermented liquors	0 1 4 0	0 1 5 0	0 1 5 0	0 1 6 0	0 1 6 0	0 1 6 0	0 1 6 0	0 1 6 0	10 0	0 2	0 3	0 4 6
Liqueurs	—	—	—	—	—	—	—	—	—	—	—	—
Liqueurs and sweetened spirits, cordials, bitters, per- fumed spirits and toilet pre- parations con- taining spirit:—	—	—	—	—	—	—	—	—	—	—	—	—
(a) Entered in such a manner as to indicate that the strength is not to be tested	—	—	—	—	—	—	—	—	—	—	18 0	—
(b) If tested	—	—	—	—	—	—	—	—	—	—	—	14 10 0
Spirit (f) intended to be used exclusively in arts or manu- factures, or in chemistry, and which has been ren- dered effectually and per- manently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent	7½ per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	—	—	—	—	—	—	—	—	—	—	—	—
Spirit when so used in a pro- portion of twenty per cent and up- wards	R a. 4 0	R a. 5 0 (g)	R a. 5 0 (g)	R a. 6 0 (g)	R a. 6 0 (g)	R a. 6 0 (g)	R a. 6 0 (g)	R a. 6 0 (g)	R a. 7 0 (g)	R a.	R a.	R a.
Spirit used in drugs, medi- cines or chemi- cals	—	—	—	—	—	—	—	—	—	—	7 13 and the duty to be in- creased or reduced in proportion as the strength of the spirit exceeds or is less than London proof	—
Spirit, perfumed, in wood or in bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	8 0	11 0	—	—	18 12
Spirit, other sorts	4 0	5 0 (g)	5 0 (g)	6 0 (g)	6 0 (g)	6 0 (g)	6 0 (g)	6 0 (g)	7 0 (g)	—	—	—
Spirit, other sorts	—	—	—	—	—	—	—	—	—	—	—	—
Wines—	—	—	—	—	—	—	—	—	—	—	—	—
Champagne and all other spar- king wines not containing more than 42 per cent of proof spirit	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	—	—
All other sorts of wines not containing more than 42 per cent of proof spirit	1 0	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8	1 12
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as " Spirit, other sorts "	—	—	—	—	—	—	—	—	—	—	—	—

(a) By Act IV of 1916 the duty was fixed at 15 per cent *ad valorem* for silver plate, silver thread and wire, and silver manufactures, all sorts. This rate was subsequently reduced to 10 per cent *ad valorem* from March 1917.

(b) Pearls, unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notifications No. 2102-W., dated the 16th March 1916, and No. 7955-213, dated the 2nd September 1916, respectively.

(c) Freed by Notification No. 3443, dated 24th July 1895.

(d) Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898.

(e) Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7.)

(f) The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1896.

(g) See also Act III of 1896.

(h) On London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

No. 115:—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEB- RUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts										
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality not adapted for any other purpose.	Free	—	—	—	—	Free	Free	Free	—	2½ per cent
NOTE.—Machinery and component parts thereof made of substances other than metal are included in this entry.										
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (a)	—	7½ per cent
MALT (c)	—	—	—	—	—	—	Free	Free	—	Free
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—	Free
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
MATCHES	Free	—	—	—	—	—	—	—	—	7½ per cent
MATS AND MATTING, except coir-matting	—	—	—	—	—	—	—	—	—	—
METALS, unwrought and wrought, and articles made of metals—										
Brass, orsidue and leaves, European	—	—	—	—	—	—	—	—	—	—
“ patent or “yellow” metal, sheets and sheathing, weighing 1lb or above per square foot, and braziers, and plates	—	—	—	—	—	—	—	—	—	—
“ patent or yellow metal (old)	—	—	—	—	—	—	—	—	—	—
“ sheets, flat or in rolls, and sheathing, weighing less than 1lb per square foot	—	—	—	—	—	—	—	—	—	—
“ wire	—	—	—	—	—	—	—	—	—	—
“ all other sorts	—	—	—	—	—	—	—	—	—	—
Copper, bolt and bar, rolled	—	—	—	—	—	—	—	—	—	—
“ braziers, sheets, plates and sheathing	—	—	—	—	—	—	—	—	—	—
“ nails and composition nails	—	—	—	—	—	—	—	—	—	—
“ old	—	—	—	—	—	—	—	—	—	—
“ pigs, tiles, ingots, cakes, bricks, and slabs	—	—	—	—	—	—	—	—	—	—
“ China, white, copperware	—	—	—	—	—	—	—	—	—	—
“ foil or dankpana, white 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
“ foil or dankpana, coloured, 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
“ wire, including phosphor-bronze.	—	—	—	—	—	—	—	—	—	—
“ slabs, all other sorts, unmanufactured, and manufactured	—	—	—	—	—	—	—	—	—	—
German silver	—	—	—	—	—	—	—	—	—	—
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (b)	Free	Free	Free
Bronze “ “ “	—	—	—	—	—	Free	Free	Free	Free	Free
Gold bullion and coin “ “ “	—	—	—	—	—	Free	Free	Free	Free	Free
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
“ Lowmoor and similar qualities, all descriptions	—	—	—	—	—	—	—	—	—	—
“ angle, T, other than Lowmoor or Swedish	—	—	—	—	—	—	—	—	—	—
“ “ “ and hoop, other than Lowmoor or Swedish, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ bar, Swedish and similar qualities	—	—	—	—	—	—	—	—	—	—
“ “ Swedish and similar qualities, nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
“ “ “ other kinds	—	—	—	—	—	—	—	—	—	—
“ “ “ nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
“ “ “ if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ channel, including channel for carriages	—	—	—	—	—	—	—	—	—	—
“ plate and sheet, Swedish and charcoal	—	—	—	—	—	—	—	—	—	—
“ bars, plates, and sheets, Swedish and charcoal, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ plate, other kinds, above ½ inch thick and strips	—	—	—	—	—	—	—	—	—	—
“ sheets, other kinds, up to ½ inch thick	—	—	—	—	—	—	—	—	—	—
“ beams, joists, pillars, girders, screw piles, bridgework and other descriptions of iron imported exclusively for building purposes	Free	—	—	—	—	1 per cent	1 per cent	—	—	—
“ flat, square, and bolt	—	—	—	—	—	—	—	—	—	—
“ hoop	—	—	—	—	—	—	—	—	—	—
“ nails and nail-rod	—	—	—	—	—	—	—	—	—	—
“ nuts and bolts, rivets and washers	—	—	—	—	—	—	—	—	—	—
“ sheets (other than corrugated), plates or strips, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, chequered or planished	—	—	—	—	—	—	—	—	—	—
“ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
“ nails, rose, wire, and flat-headed	—	—	—	—	—	—	—	—	—	—
“ other kinds, including galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ nuts and bolts, also hook-bolts and nuts for roofing, galvanised or black	—	—	—	—	—	—	—	—	—	—

(a) Freed by Notification No. 3192, dated 12th July 1899

(b) By Notification No. 3276, dated 10th July 1895

(c) Notification No. 8129-S. R., dated 23rd December 1904

NOTE.—The following articles under “Machinery” were exempted from duty (Act IV of 1916):—Machinery and component parts thereof when imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in cotton spinning or weaving mill
Drawing-in-frames when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in the weaving of cotton

CUSTOMS REVENUE

(266)

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES.	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
Iron old	—	—	—	—	—	1 per cent.	1 per cent.	1 per cent.	—	2½ per cent
„ pig	—	—	—	—	—	—	—	—	—	—
„ pipes and tubes, including fittings there- for, such as bends, boots, elbows, tees, sockets, flanges, and the like	—	—	—	—	—	—	—	—	—	—
„ rails, chairs, sleepers (a) and bearing (f), fish-plates, and dogspikes, switches and crossings other than those exempt as railway materials also lever boxes, clips and tie-bars (e).	—	—	—	—	—	—	—	—	—	—
„ rice bowls	Free	—	—	—	—	—	—	—	—	—
„ rod, round	—	—	—	—	—	—	—	—	—	—
„ ridging, guttering and continuous roofing sheets and ridging	—	—	—	—	—	—	—	—	—	—
„ rivets, and washers, all sorts	—	—	—	—	—	—	—	—	—	—
„ wire, including fencing-wire and wire- rope, but excluding wire-netting	—	—	—	—	—	—	—	—	—	—
„ all other sorts, including discs or circles and wire-netting	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
„ cans or drums, when imported contain- ing petroleum, which is separately as- sessed to duty at one anna and six pies (h) per Imperial gallon namely (g) :—	—	—	—	—	—	—	—	—	—	—
„ cans, tinned, other than petrol tins of two gallons capacity	—	—	—	—	—	—	—	—	—	—
„ „ or drums, not tinned, of two gal- lons capacity	—	—	—	—	—	—	—	—	—	—
„ drums of four gallons capacity— (a) with faucet caps	—	—	—	—	—	—	—	—	—	—
„ (b) ordinary	—	—	—	—	—	—	—	—	—	—
Lametta	—	—	—	—	—	—	—	—	—	—
Lead, all sorts	—	—	—	—	—	—	—	—	—	—
Quicksilver	—	—	—	—	—	—	—	—	—	—
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free	—	2½ per cent
Nickel current coin of the Government of India	—	—	—	—	—	—	—	—	—	Free
Shot, bird (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
Silver bullion and coin	—	—	—	—	—	—	—	—	4 annas per ounce	4 annas per ounce
„ current coin of the Government of India	—	—	—	—	—	Free	Free	Free	Free	Free
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
„ bars (other than cast steel) and blooms angle, T	—	—	—	—	—	—	—	—	—	—
„ angle, T, and hoop, if galvanised, tinned or lead-coated	—	—	—	—	—	—	—	—	—	—
„ beams, joists, pillars, girders, screw piles, bridge-work and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	—	—	—	—	—
„ anchors, and cables	—	—	—	—	—	—	—	—	—	—
„ blistered and cast including spring and tub steel	—	—	—	—	—	—	—	—	—	—
„ ridging, guttering, and continuous roofing	Free	—	—	—	—	—	—	—	—	—
„ hoops, including galvanised (d)	—	—	—	—	—	—	—	—	—	—
„ nails, nuts, bolts, and nail-rods	—	—	—	—	—	—	—	—	—	—
„ old	—	—	—	—	—	—	—	—	—	—
„ bars, Swedish and similar qualities	—	—	—	—	—	—	—	—	—	—
„ nail-rod, round-rod, and square, under ½ inch in diameter	—	—	—	—	—	—	—	—	—	—
„ bar, galvanised, tinned, lead-coated, planished, or polished	—	—	—	—	—	—	—	—	—	—
„ channel, including channel for carriages sheets (other than corrugated), plates or strips, if galvanised, tinned, lead- coated, chequered, or planished	—	—	—	—	—	1 per cent	—	—	—	—
„ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
„ pipes and tubes, including fittings there- for, such as bends, boots, elbows, tees, sockets, flanges, and the like (e)	—	—	—	—	—	—	—	—	—	—
„ plates and strips and sheets	—	—	—	—	—	—	—	—	—	—
„ rails, sleepers (a), chairs, and bearing, and fish-plates, and dogspikes, switches, and crossings, other than those exempt as railway materials, also lever-boxes, clips, and tie-bars (e)	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—	—
„ rivets and washers, all sorts	—	—	—	—	—	—	—	—	—	—
„ wire, including fencing wire but exclud- ing wire-netting	—	—	—	—	—	—	—	—	—	—
„ wire-rope	—	—	—	—	—	—	—	—	—	—
„ cans or drums, when imported contain- ing petroleum, which is separately assessed to duty at one anna and six pies (h) per Imperial gallon namely (g) :—	—	—	—	—	—	—	—	—	—	—
„ cans, tinned, other than petrol tins of two gallons capacity	—	—	—	—	—	—	—	5 per cent	—	7½ per cent
„ „ or drums, not tinned, of two gallons capacity	—	—	—	—	—	—	—	—	—	—
„ drums of four gallons capacity— (a) with faucet caps	—	—	—	—	—	—	—	—	—	—
„ (b) ordinary	—	—	—	—	—	—	—	—	—	—
Tin block	—	—	—	—	—	—	—	—	—	—
„ foil, and other sorts	—	—	—	—	—	—	—	—	—	—

(a) Notification No. 1844, dated 23rd April 1897

(b) Bird-shot was free until the 10th March 1894

(c) Notification No. 2919, dated 27th June 1899

(d) Notification No. 1947, dated 28th April 1899

(e) Notification No. 2351, dated 22nd May 1899

(f) Notification No. 9382, dated 17th December 1909

(g) Commerce and Industry Department Notification No. 10813-123, dated 20th December 1913

(h) Commerce and Industry Department Notification No. 9297-135, dated 24th December 1910

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
METALS, unwrought and wrought, and articles made of metals—concluded										
Zinc or spelter, nails	—	—	—	—	—	—	—	5 per cent	—	7½ per cent
“ “ tiles or slabs, soft	—	—	—	—	—	—	—	“	—	“
“ “ “ hard	—	—	—	—	—	—	—	“	—	“
“ “ all other sorts, including boiler tiles	—	—	—	—	—	—	—	“	—	“
Steel, all other sorts, including discs or circles and wire-netting	—	—	—	—	—	5 per cent	5 per cent	“	—	“
All other sorts of metals	—	—	—	—	—	“	“	“	—	“
Metallic Ores, all sorts	—	—	—	—	—	—	—	—	—	“
MINERAL, AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	5 per cent	5 per cent	—	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	“	“	—	—
OIL—										
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petrol, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum	—	—	R a. p. 0 0 6	R s. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6	R a. p. 0 1 6
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—	7½ per cent
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel (a) or for some sanitary or hygienic purpose (c)	—	—	—	—	—	—	—	“	—	“
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	“	—	“
OILCAKE, also bran, and pollards fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—	“
OIL-CLOTH AND FLOOR-CLOTH, including lin-crusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	“
OPIMUM (b) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0
OPIMUM (b) and its alkaloids (per ser of 80 tolas)	—	—	—	—	—	—	—	—	—	—
PACKING—engine and boiler—all sorts, excluding packing forming component part of any article included under “Machinery” and “Railway material”	—	—	—	—	—	—	—	—	—	7½ per cent
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals including glue and putty	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	“
PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (d) which are free	Free	—	—	—	—	“	“	“	—	“
Articles made of paper and papier-mâché	“	—	—	—	—	“	“	“	—	“
PERFUMERY, except perfumed spirit, for which see under Liquors	“	—	—	—	—	5 per cent	“	“	—	“
PIECEGOODS not otherwise described, except cotton piecegoods	“	—	—	—	—	“	See “Textile fabrics not otherwise described” 5 per cent	See “Textile fabrics not otherwise described” 5 per cent	—	—
PIPES and other implements used in the consumption of tobacco and other narcotics	“	—	—	—	—	“	5 per cent	5 per cent	—	7½ per cent
PITCH, TAR, AND DAMMER	“	—	—	—	—	“	“	“	—	“
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—	—
POLISHES AND COMPOSITIONS	—	—	—	—	—	—	—	—	—	7½ per cent
PRECIOUS STONES AND PEARLS, unset [including the stones generically known as Cambay stones (e), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	Free	Free	—	Free (f)
PRINTS, Engravings and Pictures, including photographs and picture cards	—	—	—	—	—	—	—	—	—	7½ per cent
PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; stereo-blocks, roller moulds, roller frames and stokes, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (i)	Free	—	—	—	—	—	Free	Free	—	2½ per cent
PROVISIONS, OILMAN'S STORES, AND GROCERIES (f) (g) (h)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—	Free

(a) Notification No. 5754, dated 27th October 1902

(b) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) Notification No. 1959-101, dated the 1st March 1907

(d) Freed by No. 4528, dated 15th July 1904

(e) Financial Department letter No. 1327, dated 24th March 1897

(f) Singally and sozille freed by Notification No. 5584, dated 19th December 1893

(g) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October 1896

Duty fixed at 7½ per cent *ad valorem* by Act IV of 1916

(h) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903

(i) Notification No. 5567-52, dated 18th July 1906

(j) Freed by Notifications No. 2102-W, dated the 16th March 1916, and No. 7955-213, dated the 2nd September 1916

No. 115.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
RAGS	—	—	—	—	—	—	Free	Free	—	Free
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (a), and standards, wire and other materials for fencing: provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , specifically include therein: provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adopted for any other purpose	—	—	—	—	—	—	—	—	—	—
Rubber tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber not otherwise specified	—	—	—	—	—	Free	"	"	—	2½ per cent
SALT (b)— Imported into Burma per maund of 82½ lb avoirdupois Imported to Bengal (c) Madras, Bombay, and Sind, per maund of 82½ lb avoirdupois	R a. 0 3 2 0	R a. 0 3 2 0	R a. 1 0(e) 2 3(e)	R a. 1 0 2 8	R a. 1 0 2 8	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt (d)	Same rate as on excised salt	Same rate as on excised salt (d)
SALTED FISH, wet or dry, per maund of 82½ lb avoirdupois	—	—	—	—	0 6(f)	R a. 0 6	R a. 0 6	R a. 0 6	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the <i>Gazette of India</i> from time to time prescribe.	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the <i>Gazette of India</i> from time to time prescribe.
SEEDS of all sorts, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (g)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SHELLS AND COWRIES (g), including articles made of shell, not otherwise described	"	—	—	—	—	"	"	"	—	"
SHIPS AND OTHER VESSELS for inland and harbor navigation including steamers, launches, boats, and barges, imported entire or in sections	"	—	—	—	—	—	Free	Free	—	2½ per cent
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SIZING for cotton, paper, or any other material	—	—	—	—	—	5 per cent	"	"	—	7½ per cent
SOAP	Free	—	—	—	—	5 per cent	"	"	—	7½ per cent
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	Free	—	—	—	—	—	Free	Free	—	Free
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STARCH AND FARINA	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	"
STATIONERY, excluding paper, which see	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	"
STATUARY AND PICTURES and memorials of a public character intended to be put up in a public place including the materials used or to be used in their construction, whether worked or not	"	—	—	—	—	—	Free	Free	—	Free
STONE AND MARBLE, and articles made of stone and marble	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	"	"	—	—
SUGAR including molasses and saccharine produce of all kinds and confectionery (g)	Free	—	—	—	—	5 per cent	"	"	—	10 per cent
TALLOW AND GREASE, including stearine	"	—	—	—	—	"	"	"	—	7½ per cent
TEA	"	—	—	—	—	"	"	"	—	"
TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of packing of tea for transport in bulk	—	—	—	—	—	Free	Free	Free	—	2½ per cent
TEA-WITHERING RACKS	—	—	—	—	—	—	—	Free (h)	—	"
TEXTILE FABRICS (k)	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	"	"	—	"
TOYS, including toy-books playing cards and requisites for all games and sports	"	—	—	—	—	"	"	"	—	"
UMBRELLAS, parasols, and sunshades, of all kinds and fittings therefor	"	—	—	—	—	"	"	"	—	"
WALKING STICKS and sticks for umbrellas, parasols, and sunshades of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	"	"	—	"
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"	—	7½ per cent
WOOD (l) AND TIMBER and articles made of wood not otherwise described	—	—	—	—	—	"	"	"	—	"
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—	Free
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ALL OTHER ARTICLES, manufactured or unmanufactured not included in any of the items enumerated.	—	—	—	—	—	—	"	"	—	"

(a) Notification No. 1632, dated 10th April 1896

(b) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) By Notification No. 343, dated 19th January 1888

(d) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82½ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to Rs 1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to Rs 1 with effect from the 20th March 1907 by Notification No. 1748 of the same date. This rate was enhanced to Rs 1-4 with effect from the 1st March 1916 by Notification No. 1545 of the same date. In case of Aden the duty is one rupee for each 140 lbs. avoirdupois

(e) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894); also salt imported into British India and into any port in the provinces of Bengal and Orissa and issued with the sanction of the Governor-General in Council for use in curing fish in those provinces and any process of manufacture is exempt from duty (Act IV of 1916).

(f) On imports into Burma only

(g) Mother-of-pearl shells freed by Notification No. 4611, dated 29th October 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent.

(h) By Notification No. 2896, dated 3rd July 1896

(i) By Notification No. 9088-118, dated 30th September 1908

(j) Duty on confectionery was fixed at 7½ per cent *ad valorem* by Act IV of 1916

(k) Includes flax twist and yarn, and manufactures of flax, haberdashery and millinery, hemp manufactures, hosiery, lute, twist and yarn and lute manufactures, excluding second-hand or used gunny bags, silk yarn, noils, and warps, silk thread, silk piece-goods and other manufactures of silk, woollen yarn, knitting wool and other manufactures of wool, including felt, all other sorts of yarns and textile fabrics not otherwise specified

(l) Duty on firewood was fixed at 2½ per cent *ad valorem* by Act IV of 1916

No. 116 —RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916

ARTICLES	ACT XI OF 10TH MARCH 1882	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT XIV OF 20TH MARCH 1899	ACT IX OF 20TH MARCH 1903	ACT IV OF 8TH MARCH 1916
GRAIN—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Rice in the husk (paddy), per maund of 82½lb avoird- upois	0 3	0 3	0 3	0 3	0 3	0 3	—	0 3
Rice not in the husk, per maund of 82½lb avoird- upois	—	—	—	—	—	—	—	—
Rice-flour, per maund of 82½lb avoirdupois	—	0 3	0 3	0 3	0 3	0 3	—	0 3
Jute other than Bimlipatam Jute—								
Jute, raw—								
(1) Cuttings, per bale of 400 lbs.	—	—	—	—	—	—	—	0 10
(2) All other descriptions, per bale of 400 lbs.	—	—	—	—	—	—	—	2 4
Jute manufactures when not in actual use as cov- erings, receptacles or bindings for other goods—								
(1) Sacking (cloth, bags twist, yarn, rope and twine) per ton of 2,240 lbs	—	—	—	—	—	—	—	10 0
(2) Hessians and all other descriptions of jute manufactures not other- wise specified, per ton of 2,240 lbs.	—	—	—	—	—	—	—	16 0
Tea { Tea cess ((a)	—	—	—	—	—	—	½ pie per lb.	½ pie per lbs
Tea { Customs duty per 100 lbs.	—	—	—	—	—	—	—	R A. 1 8

(a) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

NOTE.—The export duty imposed on raw and manufactured jute has been doubled by the amendment of Tariff in March 1917. It now stands at Rs. 4—8 annas for raw jute with a rate of Rs. 1—4 annas on cuttings, and at Rs. 20 for sacking goods and Rs. 32 on hessians

INCOME TAX

[FOR TABLES, PAGES 272 TO 279]

The income tax in India in 1915-16 yielded R305 lakhs or 2·4 per cent of the total revenue as against 33 per cent in the United Kingdom. The tax is accordingly not of the importance which it is in the taxation system of the United Kingdom.

History-

The first general income tax was levied in 1860 to relieve the financial burdens of the immediately preceding years. The Act was on the English model and was to have effect for a period of 5 years. It ceased, therefore, to operate in 1865, but the financial position did not permit of direct taxation being abandoned. In 1867 an Act was therefore passed, imposing a license tax on professions and trades excluding agriculture, and the tax continued to be levied till the end of 1872-73. No further taxation was imposed until 1877 when a license tax was levied on traders and artisans to meet a portion of the Famine Insurance grant, and Acts were passed in 1878 for this purpose for the United Provinces, the Punjab, Bengal, Madras and Bombay. These Acts remained in force until 1886. The license tax of 1878 was, however, converted into a general income tax by the Income Tax Act, II of 1886, applying to all India, which came into operation on the 1st April 1886. All sources of non-agricultural income were taxed. They were divided into four classes, namely, (1) Salaries and pensions, (2) Profits of Companies, (3) Interest on Securities, and (4) other sources. A general rate of 5 pies in the rupee (a little more than 2½ per cent) was levied on all incomes over R2,000 per annum, incomes between R500 to R2,000 derived from salaries and interest on securities were taxed at the rate of 4 pies in the rupee (a little over 2 per cent), and similar incomes derived from other sources at fixed rates according to classes. Incomes below R500 were not assessed with the result that the tax was collected from a very small proportion of the total population. Incomes derived from land and agriculture were exempted. Charities and religious endowments were also free from the tax. There were some other minor exceptions, which are noted at the foot of respective tables. In 1903 the favourable financial conditions permitted the exemption from the tax of incomes between R500 and R1,000 per annum, that is to say, the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903, with effect from 1st April 1903. In 1916 the income tax was revised, raised and graduated by the Income Tax (Amendment) Act (V of 1916) in order to meet the deficit arising out of war conditions. By this Act salaries and pensions between R1,000 and less than R2,000 were taxed at 4 pies in the rupee, those between R2,000 and less than R5,000 at 5 pies, those between R5,000 and less than R10,000 at 6 pies, those between R10,000 and less than R25,000 at 9 pies, and those amounting to R25,000 and upwards at one anna. Profits of companies and interest on securities were taxed at one anna in the rupee. Other sources of income between R1,000 and less than R2,000 were taxed at fixed rates according to classes, and those amounting to R2,000 and above according to rates and scales similar to those fixed for salaries and pensions of like amounts.*

Total tax and number of assesses.

The total proceeds of the tax in 1915-16 amounted to R305 lakhs as against R298 lakhs in 1914-15. The total number of assesses was 342,541 as against 338,954 in 1914-15, being about one per mille of the total population. The classes with an annual income of R1,000 to R2,000, i.e., those paying the rate of 4 pies in the rupee, contain 221,000 assesses, or 65 per cent of the total, and pay a revenue of R59 lakhs or 19 per cent of the collections, while those with an annual income of R2,000 and upwards, i.e., paying the rate of 5 pies in the rupee contain 120,000 assesses, or 35 per cent of the total, with a revenue of R245 lakhs or 81 per cent of the collections.

Classification of income

Of the four parts or groups of income, Part I—Salaries and pensions (mostly Government servants) yielded in 1915-16 R79 lakhs or 26 per cent, Part II—Profits of Companies R41 lakhs or 13 per cent, Part III—Interest on Securities R14 lakhs or 5 per cent, and Part IV—other sources nearly R170 lakhs or 56 per cent. There have been slight variations in these proportions since the Act came into force in 1903, except in Part II—Profits of Companies, which showed an improvement from 8 to 13 per cent. Under Part I—Salaries

	Total collection	Per cent. of total
	(R 1,000)	
Bombay	72,40	23·8
Bengal	70,64	23·2
Madras	39,66	13·0
United Provinces	27,86	9·1
Burma	24,65	8·1
Punjab including Delhi	19,46	6·4
Bihar and Orissa	14,16	4·6
C. P. and Berar	9,29	3·0
Assam	4,60	1·5
N. W. Frontier Province	1,70	·6
Other Provinces and Departments of Government	20,21	6·7
TOTAL	3,04,63	100

and pensions, incomes are divided into 13 classes and the largest number of assesses is those with an annual income of R1,000 but less than R1,250, namely, 36,000 persons paying a revenue of R6½ lakhs; coming next in importance are those with an income of R2,500 but less than R5,000 (19,000 assesses with a revenue of R16 lakhs), of R2,000 but less than 2,500 (11,000 assesses with a revenue of R6½ lakhs), and of R5,000 but less than R10,000 (10,000 assesses with a revenue of R16¾ lakhs). The marginal statement shows the total amount of income tax collected in each province with the proportion to the total amount collected in British India during 1915-16. In Bombay every 397 persons account for one assessee with a nonagricultural income of not less than R1,000, in Burma 397, in the Punjab 588, in Madras 723, in Bengal 779, in the Central Provinces and Berar 912, in Assam 1,051, and in the United Provinces 1,184.

* In 1917 a Super-tax was imposed, by the Super-tax Act, VIII of 1917, on income in addition to the ordinary income tax imposed by the Income Tax Act. The rates of this Super-tax were:—in respect (1) of the first fifty thousand rupees of taxable income—one anna in the rupee, (2) of the next fifty thousand rupees one-and-a-half annas, (3) of the next fifty thousand rupees—two annas, (4) of the next fifty thousand rupees—two-and-a-half annas, (5) of all taxable income over two lakhs of rupees—three annas. In 1918 a new Income Tax Act (VII of 1918) was passed consolidating and amending the laws relating to Income-tax. By this Act the sources of taxable income were classified as (i) salaries, (ii) interest on securities, (iii) income derived from house property, (iv) income derived from business, (v) professional earnings, (vi) income derived from other sources. Agricultural income was exempted as before. The rates of tax imposed on all these classes of taxable income are the same as provided in Act V of 1916, except in the case of a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners; the rate of tax for such a company or firm being one anna in the rupee (i.e., the maximum rate of income tax)

The marginal table shows the growth of the total collections and the growth of the total estimated income Taxable income on which the tax was assessed. Applying the rates of the tax to the total collections under the various classes, the total income is worked out to be R123 crores or £82 millions in 1915-16. The annual income of the tax-payers of the four lower classes comes to an average of R1,281 and of the nine higher classes to R7,806 for each assessee.

	Total collection of Tax	Estimated income
	Rs. (lakhs)	Rs. (lakhs)
1886-87	1,37	57,36
1902-03	2,10	87,75
1907-08	2,24	90,53
1912-13	2,53	1,02,19
1915-16	3,05	1,22,69

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R1,44,502 in 1913-14, R1,63,726 in 1914-15, and R1,63,425 in 1915-16, being about one-half per cent on the total collections.

Taking the average incidence of taxation on the assesses, Bengal is first with R121 per head; then comes Bombay (R109), Burma (R92), Assam (R72), the United Provinces (R70), Madras (R69), and the Punjab including Delhi (R57). Incidence per head of assesses

	Number of assesses	Incidence per head of population	The number of persons assessed to income tax, exclusive of Government servants assessed on their salaries, in the principal provinces in 1915-16 and the incidence of the tax per head of population were as stated in the marginal table.
Bombay	65,082	5 6.2	
Burma	21,506	3 1	
Bengal	54,736	2 3.7	
Madras	56,679	2 3.7	
Punjab (including Delhi)	32,430	1 4.6	
Assam	5,500	0 11	
North-West Frontier Province	2,312	0 10.3	
United Provinces	35,286	0 9.4	
Central Provinces and Berar	13,334	0 10.5	
Bihar and Orissa	18,768	0 6.8	

More than 70 per cent of the Bengal, about 67 per cent of the Bombay, and about 23 per cent of the Madras collections are derived from the Presidency towns. Collection in Presidency towns

INCOME TAX*

No. 117.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in the ten years 1906-07 to 1915-16

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	Number	R	Number	R	R	Number	R	Number	R
1906-07 . . .	78,464	59,76,597	7,368	26,98,565	10,51,655	169,930	1,14,44,822	255,762	2,11,71,639
1907-08 . . .	84,360	63,18,130	7,210	28,24,574	10,99,250	170,498	1,22,02,060	262,068	2,24,44,014
1908-09 . . .	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10 . . .	90,289	68,59,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,95,483
1910-11 . . .	85,014	64,14,945	7,952	25,09,943	11,85,451	184,908	1,28,54,031	277,822	2,29,64,370
1911-12 . . .	88,554	68,40,649	8,162	25,32,230	12,11,310	192,272	1,34,19,531	288,988	2,40,03,720
1912-13 . . .	93,690	71,11,585	8,377	24,67,156	12,25,404	201,623	1,45,02,541	303,690	2,53,06,686
1913-14 . . .	100,287	74,33,228	8,740	40,08,542	12,76,388	213,366	1,56,86,447	322,393	2,84,04,605
1914-15 . . .	109,889	78,19,943	8,818	43,03,979	13,28,260	220,247	1,63,04,202	338,954	2,97,56,384
1915-16 . . .	108,375	79,49,119	8,296	41,11,723	13,88,440	225,870	1,70,13,955	342,541	(a) 3,04,63,283

* Compiled from figures supplied by the Local Governments and Administrations

NOTE.—For figures for earlier years, see Part IV (b) of Statistics of British India, 6th issue

(a) See not marked * at foot of table No. 119.

No. 118.—COST of COLLECTION (in rupees) in each PROVINCE, in the ten years from 1906-07 to 1915-16

	Burma	Assam (a)	Bengal (b)	Bihar and Orissa	United Provin- ces	Ajmer- Merwara	Punjab including Delhi	North- West Frontier Pro- vince	Bombay	Central Provin- ces and Berar	Madras	Banga- lore	Coorg	TOTAL
1906-07 . . .	40,934	28,679	1,55,520	..	1,189	1,269	10,920	848	83,235	6,709	32,539	200	..	3,62,042
1907-08 . . .	40,459	29,824	1,67,478	..	1,161	1,230	11,044	865	88,518	12,343	34,763	200	..	3,87,885
1908-09 . . .	37,689	32,200	1,72,236	..	1,154	1,217	11,669	954	91,439	10,177	37,658	200	..	3,96,593
1909-10 . . .	40,677	35,828	1,71,484	..	1,150	1,244	11,422	991	94,169	9,837	38,891	200	..	4,05,892
1910-11 . . .	45,432	36,283	1,71,587	..	1,250	1,174	10,908	1,081	1,07,686	8,796	35,525	200	..	4,19,922
1911-12 . . .	46,272	5,449	1,71,148	41,627	1,707	1,292	11,325	1,376	1,16,620	9,809	36,930	200	..	4,43,755
1912-13 . . .	49,981	4,670	1,69,579	40,780	1,561	1,208	12,680	1,152	1,26,263	12,059	36,989	200	..	4,57,122
1913-14 . . .	51,780	1,593	1,67,989	45,234	1,663	1,397	13,572	977	1,41,357	13,006	39,191	200	..	4,82,959
1914-15 . . .	51,147	1,541	1,70,755	45,706	1,720	1,207	15,298	889	1,53,938	15,421	41,190	200	..	4,99,162
1915-16 . . .	53,425	1,676	1,72,175	46,675	1,949	1,348	14,389	954	1,60,427	16,430	60,547	200	..	5,30,195

NOTE.—The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(a) Includes Eastern Bengal for the years 1905-06 to 1910-11

(b) Includes Bihar and Orissa up to 1910-11 and excludes Eastern Bengal from 1905-06 to 1910-11

No. 119.—COLLECTIONS (in rupees) under each part † or group of INCOMES in each PROVINCE of BRITISH INDIA, in the ten years 1906-07 to 1915-16

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1906-07					1907-08				
Burma	5,16,938	2,35,850	20,995	7,69,566	15,43,349	5,53,523	3,08,183	22,319	8,43,550	17,27,575
Eastern Bengal and Assam (a)	3,13,772	4,655	6,525	6,85,084	10,10,036	3,46,065	23,483	6,486	7,37,175	11,13,209
Bengal (a)	11,57,593	8,07,564	1,15,546	27,58,579	48,39,282	12,15,391	9,29,606	1,25,845	29,04,008	51,74,850
United Provinces	4,27,630	1,93,197	38,018	14,56,225	21,15,070	4,34,053	1,96,177	39,712	15,09,026	21,78,968
Punjab	2,64,843	69,209	21,131	9,72,198	13,27,381	2,79,003	79,894	17,518	9,89,443	13,66,858
North-West Frontier Province	41,433	534	333	81,423	1,23,723	43,121	497	169	84,034	1,27,821
Bombay	8,85,586	10,42,971	3,45,402	23,69,602	46,43,561	9,50,074	9,50,534	3,73,057	25,76,505	48,50,170
Central Provinces and Berar	1,23,064	83,942	1,548	3,72,245	5,80,799	1,29,721	84,696	1,984	3,72,095	5,88,496
Madras	5,04,954	2,28,656	63,021	19,30,170	27,26,801	5,31,239	2,14,978	68,029	21,26,321	29,40,567
Other Provinces and Departments of Government	17,40,784	31,987	4,39,136	49,730	22,61,637	18,35,940	36,526	4,44,131	59,903	23,76,500
TOTAL	59,76,597	26,98,565	10,51,655	1,14,44,822	2,11,71,639	63,18,130	28,24,574	10,99,250	1,22,02,060	2,24,44,014
	1908-09					1909-10				
Burma	5,76,127	3,64,705	23,189	8,16,305	17,80,326	6,30,697	3,97,974	24,903	7,80,498	18,34,072
Eastern Bengal and Assam (a)	3,77,258	24,071	7,756	7,66,708	11,75,793	3,81,025	20,434	6,297	7,92,557	12,00,313
Bengal (a)	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869	13,11,815	12,05,002	1,42,568	29,19,475	55,78,860
United Provinces	4,54,872	2,32,351	40,758	15,05,159	22,33,140	4,53,653	2,10,668	40,234	14,99,236	22,03,791
Punjab	2,78,897	84,253	15,715	10,31,989	14,10,854	2,88,053	78,125	18,556	10,66,947	14,51,081
North-West Frontier Province	43,482	181	399	85,096	1,29,158	44,788	..	556	86,819	1,32,163
Bombay	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352	10,31,174	5,76,305	3,93,351	26,83,798	46,84,628
Central Provinces and Berar	1,41,422	56,966	1,874	3,63,545	5,63,807	1,44,411	31,468	1,773	3,58,549	5,36,201
Madras	5,52,757	2,05,087	68,571	21,21,555	29,47,970	5,92,863	2,38,672	69,350	21,28,109	30,28,994
Other Provinces and Departments of Government	18,64,383	32,147	4,72,366	59,502	24,28,398	19,80,538	33,458	4,65,556	65,218	25,44,780
TOTAL	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667	68,59,017	27,92,116	11,63,144	1,23,81,206	2,31,95,483
	1910-11					1911-12				
Burma	6,80,222	3,98,327	27,194	7,87,208	18,92,951	7,45,233	4,02,032	30,690	7,67,282	19,45,237
Eastern Bengal and Assam (a)	4,00,253	7,880	6,719	8,19,989	12,34,841	2,08,387	2,068	463	1,61,428	3,72,346
Bengal (a)	13,60,988	9,27,114	1,50,631	29,23,340	53,62,073	14,19,556	9,60,728	1,55,411	27,88,649	53,24,744
Bihar and Orissa	..	..	..	..	..	2,18,461	2,613	4,981	9,48,408	11,74,463
United Provinces	4,64,823	2,15,770	40,155	15,87,143	23,07,891	5,24,092	2,17,000	40,885	16,20,102	24,02,079
Punjab	2,98,408	77,737	17,557	11,02,647	14,96,349	3,63,639	86,673	19,496	11,43,034	16,12,842
North-West Frontier Province	49,380	384	332	87,638	1,37,734	50,402	727	425	90,907	1,42,461
Bombay	11,00,903	5,90,899	4,13,862	29,77,764	50,83,428	11,68,515	5,84,758	4,20,904	34,90,490	53,64,667
Central Provinces and Berar	1,53,669	39,050	1,627	4,07,325	6,01,671	1,74,089	49,820	2,125	4,60,021	6,95,055
Madras	6,48,858	2,45,435	67,868	21,07,138	30,69,299	6,75,139	2,18,021	73,725	21,69,018	31,35,903
Other Provinces and Departments of Government	12,57,441	7,347	4,59,506	53,839	17,78,139	12,92,736	7,790	4,62,205	71,192	18,33,923
TOTAL	64,14,945	25,09,943	11,85,451	1,28,54,031	2,29,64,370	68,40,649	25,32,230	12,11,310	1,34,19,531	2,40,03,720
	1912-13					1913-14				
Burma	7,73,639	2,95,766	29,292	8,75,722	19,74,419	8,09,010	4,77,676	29,560	9,69,984	22,86,230
Assam	2,16,059	3,120	738	1,78,929	3,98,846	2,32,677	3,232	716	1,88,457	4,25,082
Bengal	14,61,164	9,55,264	1,59,618	29,56,725	55,32,771	15,19,884	17,46,226	1,70,567	31,84,332	66,21,009
Bihar and Orissa	2,77,996	20,606	6,117	10,08,210	13,12,929	2,96,207	25,749	6,837	10,42,581	13,71,374
United Provinces	5,26,205	2,43,322	42,643	16,82,041	24,94,211	5,58,046	3,29,650	41,885	17,33,778	26,63,359
Punjab (including Delhi)	3,76,087	1,04,241	17,320	12,60,721	17,58,369	3,85,666	1,00,755	16,996	13,69,329	18,72,746
North-West Frontier Province	50,707	683	251	92,680	1,44,321	54,332	492	99	96,651	1,51,574
Bombay	12,46,875	5,73,142	4,48,025	34,60,430	57,28,472	13,12,070	9,69,767	4,60,374	38,83,430	66,25,641
Central Provinces and Berar	1,80,599	36,758	1,899	5,08,497	7,27,753	1,94,304	59,327	2,674	5,84,134	8,40,439
Madras	6,94,829	2,25,285	66,264	24,13,930	34,00,308	7,32,874	2,85,735	65,957	25,62,982	36,47,548
Other Provinces and Departments of Government	13,07,425	8,969	4,53,237	64,656	18,34,287	13,38,158	9,933	4,80,723	70,789	18,99,603
TOTAL	71,11,585	24,67,156	12,25,404	1,45,02,541	2,53,06,686	74,33,228	40,08,542	12,76,388	1,56,86,447	2,84,04,605
	1914-15					1915-16†				
Burma	8,28,591	6,91,883	31,766	9,76,095	25,28,335	8,39,582	6,71,868	33,063	9,20,277	24,64,836*
Assam (a)	2,46,149	3,875	482	2,07,299	4,57,805	2,50,749	2,498	716	2,06,358	4,60,321
Bengal (a)	15,91,908	19,80,027	1,81,158	32,00,326	69,53,419	16,49,686	18,22,965	1,86,474	34,05,367	70,64,492
Bihar and Orissa	3,08,850	34,928	6,820	10,61,587	14,12,185	3,21,304	13,029	8,137	10,73,318	14,15,788
United Provinces	5,66,217	2,09,288	40,486	17,97,041	26,13,032	5,81,408	3,09,427	42,745	18,52,013	27,85,593
Punjab (including Delhi)	4,03,063	1,25,431	19,205	14,27,609	19,74,908	3,91,076	99,665	18,666	14,36,381	19,45,788
North-West Frontier Province	55,884	304	310	1,08,609	1,65,107	56,230	385	782	1,12,122	1,69,519
Bombay	13,94,367	9,19,774	4,82,197	40,17,503	68,13,841	14,16,554	8,39,448	5,24,432	44,58,873	72,40,307
Central Provinces and Berar	2,05,517	48,452	2,667	6,32,607	8,89,243	2,06,853	61,643	3,116	6,57,523	9,29,135
Madras	7,71,345	2,81,495	65,242	28,22,918	39,41,000	7,82,410	2,79,823	68,667	28,35,377	39,66,277
Other Provinces and Departments of Government	14,48,052	8,522	4,97,927	53,008	20,07,509	14,53,267	10,972	5,01,642	55,346	20,21,227
TOTAL	78,19,943	43,03,979	13,28,260	1,63,04,202	2,97,56,384	79,49,119	41,11,723	13,88,440	1,70,13,955	3,04,68,288*

* Includes R46

† Part I—Salaries and Pensions; Part II—Profits of companies; Part III—Interest on securities; and Part IV—Other sources of income

(a) The figures from 1906-07 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905 and those from 1911-12 relate to the provinces of Assam and Bengal as constituted in 1912

NOTE.—“Other Provinces and Departments of Government” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

† As for details see tables Nos. 121 to 123

INCOME TAX

No. 120.—COLLECTIONS (in rupees) of INCOME TAX in the CITIES of CALCUTTA, BOMBAY, MADRAS, and RANGOON, in the ten years from 1906-07 to 1915-16

	Calcutta	Bombay	Madras	Rangoon	TOTAL
1906-07	31,53,514	30,35,811	6,34,814	8,26,199	76,50,338
1907-08	33,60,305	32,62,463	7,03,904	9,49,960	82,76,632
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625
1910-11	33,58,900	34,55,211	7,32,090	10,83,884	86,30,085
1911-12	35,41,638	36,21,292	7,26,344	10,87,736	89,77,010
1912-13	36,89,636	37,99,178	8,51,345	10,24,550	93,64,709
1913-14	46,79,404	44,80,633	8,44,881	12,78,376	1,12,83,294
1914-15	49,24,281	46,08,491	9,57,616	15,15,633	1,20,06,021
1915-16	49,49,002	48,77,895	9,14,128	14,64,268	1,22,05,293

No. 121.—COLLECTIONS of INCOME TAX on SALARIES and PENSIONS (PART I of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA, in the ten years from 1906-07 to 1915-16

CLASS.	Income	PAID BY GOVERNMENT				Paid by local authorities		Paid by Companies, Public Bodies, Associations, and private employers		TOTAL	
		Salaries		Pensions, annuities and gratuities		Number	R	Number	R	Number	R
		Number	R	Number	R						
I	1,000 but less than 1,250	11,267	2,54,800	2,480	64,651	3,618	44,570	18,835	2,85,909	36,206	6,49,950
II	1,250 " " 1,500	3,066	86,473	860	26,332	569	14,877	4,249	1,23,514	8,744	2,51,196
III	1,500 " " 1,750	3,282	1,07,492	636	22,984	529	14,915	3,323	1,13,503	7,770	2,58,894
IV	1,750 " " 2,000	3,858	1,45,251	750	30,800	583	19,649	3,911	1,65,477	9,102	3,61,177
	TOTAL, I to IV	21,473	5,94,016	4,726	1,44,767	5,299	94,011	30,318	6,88,403	61,816	15,21,197
V	2,000 but less than 2,500	5,059	2,83,175	1,186	73,276	609	27,687	4,260	2,48,899	11,114	6,33,037
VI	2,500 " " 3,000	7,072	5,94,108	1,354	1,31,244	762	50,065	9,675	8,64,931	18,863	16,40,348
VII	3,000 " " 3,500	4,501	7,89,435	470	79,752	356	60,865	4,657	7,45,462	9,984	16,76,514
VIII	3,500 " " 4,000	2,614	8,54,658	197	61,164	123	35,195	1,009	3,39,536	3,943	12,90,553
IX	4,000 " " 4,500	733	3,99,459	76	38,543	25	11,292	85	58,502	919	5,07,796
X	4,500 " " 5,000	198	1,45,943	24	17,139	10	7,507	20	17,308	252	1,87,897
XI	5,000 " " 5,500	89	97,038	12	12,503	1	788	9	9,845	111	1,20,174
XII	5,500 " " 6,000	43	68,740	3	4,837	1	1,086	3	5,780	50	80,443
XIII	6,000 and more	8	23,550	1	2,453	..	..	1	1,777	10	27,780
	TOTAL, V to XIII	20,317	32,56,106	3,323	4,20,911	1,887	1,94,485	19,719	22,93,040	45,246	61,64,542
1915-16	GRAND TOTAL	41,790	(a) 38,51,794	8,049	5,65,678	7,186	(a) 2,90,124	(a) 51,349	(a) 30,84,045	(b) 1,08,375	(b) 79,49,119
1914-15		40,445	37,82,877	10,724	6,01,006	7,123	2,83,125	51,469	29,84,034	1,09,889	78,19,943
1913-14		37,063	36,38,184	5,722	3,42,294	6,551	2,70,489	48,880	28,34,493	1,00,287	74,33,228
1912-13		36,791	37,32,406	5,915	3,46,410	5,871	2,58,191	45,182	26,61,396	93,690	71,11,585
1911-12		36,397	36,67,084	5,209	2,96,835	5,470	2,44,430	41,502	25,12,544	88,554	68,40,649
1910-11		34,216	33,78,394	5,356	2,97,698	5,852	2,44,914	38,402	22,76,830	85,014	64,14,945
1909-10		41,915	39,60,388	5,090	2,94,211	5,402	2,39,064	36,775	21,46,694	90,289	68,59,017
1908-09		39,835	38,20,263	5,298	3,00,274	5,085	2,18,505	36,426	20,17,419	87,717	65,63,672
1907-08		38,934	37,18,387	5,858	2,87,102	4,713	2,03,850	34,482	19,93,715	84,360	63,18,130
1906-07		35,900	35,65,364	4,954	2,76,612	4,656	1,96,985	32,891	18,92,333	78,464	59,76,597

NOTE.—The tax is levied on any salary, annuity, pension or gratuity paid to any person residing in British India or serving on board a ship by the Government or by a Company, or by public bodies, associations, private employers or by a local authority. The salary includes allowances, fees, commissions, perquisites or profits received but not travelling, tentage, horse or sumptuary or any other allowances granted to meet specific expenditure. The salary of any military officer not exceeding Rs500 a month is exempted from the tax. The amount paid under a policy of Life Assurance, Service, Provident Funds, etc., are deducted from the full salaries or emoluments for assessment.

(a) Includes 1,312 assesses and tax Rs1,02,602 in cols. 9 and 10. Rs1,628 in col. 8 and Rs1,672 in col. 4, the details of which by classes are not available.

(b) Includes arrear collections Rs1,23,385, Rs1,18,833, Rs1,29,226, Rs1,55,323 and Rs1,57,478 and 1,271, 1,323, 1,380, 1,301 and 1,312 assesses with tax Rs96,106, Rs95,943, Rs99,500, Rs1,05,323 and Rs1,05,902 in 1911-12, 1912-13, 1913-14, 1914-15, and 1915-16, respectively, the details of which by classes are not available; but excludes 161, 176, 31, 172 and 177 assesses with tax Rs8,646, Rs9,380, Rs10,373, Rs10,498 and Rs11,042, in 1911-12, 1912-13, 1913-14, 1914-15 and 1915-16 relating to Bangalore and Travancore.

(c) Includes arrear collections Rs1,24,876 and 1,283 assesses with tax Rs95,107 in 1910-11, the details of which are not available; but exclude 147 assesses with tax Rs8,080 relating to Bangalore and Travancore.

(d) Includes arrear collections Rs1,32,677 and 1,247 assesses with tax Rs93,758 in 1909-10, the details of which are not available; but exclude 140 assesses with tax Rs7,775 relating to Bangalore and Travancore.

(e) Includes arrear collections Rs1,22,662 and 1,200 assesses with tax Rs91,827, the details of which by classes are not available; but exclude 127 assesses with tax Rs7,278 relating to Bangalore and Travancore.

(f) Including arrear collections Rs1,15,359 and 140 assesses with tax Rs6,638, the details of which are not available; but excluding 117 assesses with tax Rs6,921 relating to Bangalore and Travancore in 1907-08.

(g) Including arrear collections Rs45,623 for Bengal, 159 assesses with tax Rs5,871, the details of which by classes are not available, but excluding 96 assesses with tax Rs6,186 relating to Bangalore and Travancore in 1906-07.

No. 122.—COLLECTIONS of INCOME TAX ON PROFITS of COMPANIES (PART II of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1913-14

SOURCES OF INCOME		At 5 PIES PER RUPEE	
		Number of assessees	Amount of tax
			R
1. Banking		597	4,27,518
2. Building and Land		18	27,902
3. Cotton spinning and weaving		155	6,17,102
4. „ pressing, ginning, and cleaning		219	75,339
5. Flour mills		19	26,707
6. Insurance, fire, life, and marine		118	1,28,811
7. Jute spinning and weaving		34	5,25,566
8. „ pressing		8	7,238
9. Landing, shipping, and warehousing		5	5,661
10. Mining coal		66	2,04,616
11. „ other minerals, including petroleum		16	3,24,133
12. Paper mills		5	7,771
13. Printing and publishing		20	6,247
14. Steam navigation, ocean		8	55,210
15. Ditto river		10	74,903
16. Sugar-making and refining		10	44,044
17. Railway		25	4,78,728
18. Tanneries and leather work		3	7,193
19. Telegraph and telephone		8	28,611
20. Tramway		14	73,963
21. Others		7,388	7,80,012
TOTAL		(a)8,740	(a)40,08,542

NOTE.—(1) This table is revised triennially. The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 117 and 119 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(2) The tax is levied on the whole of net profits of companies carrying on business in British India and whose stock or funds is or are divided into shares and transferable. The net profits are determined by deducting the amount of expenses, such as repairing, insuring, establishment charges, losses, bad debts, interest paid, depreciation, etc., from gross receipts of the Company. The tax is also levied on any profits of a Shipping Company incorporated or registered out of British India.

(a) Includes 1 assessee and income tax Rs 13 being assessed at 4 pies per rupee and arrear collections of Rs 93,498, of which details by classes in respect of Rs 1,267 are not available.

No. 123.—COLLECTIONS of INCOME-TAX ON INTEREST ON SECURITIES (PART III of SCHEDULE II of the INCOME TAX ACT) with the AMOUNT of SECURITIES in BRITISH INDIA in 1915-16

CLASS	RATE OF TAX	SECURITIES OF THE GOVERNMENT OF INDIA		SECURITIES OF LOCAL AUTHORITIES		SECURITIES OF COMPANIES		TOTAL	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
		R	R	R	R	R	R	R	R
I to IV	At 4 pies per Rupee	22,08,764	1,798	35,415	64	30,000	55	22,74,179	1,917
V to XIII	At 5 pies per Rupee	1,10,47,99,137	9,52,165	21,96,73,138	2,74,923	9,16,92,375	1,69,033	1,41,61,64,650	13,96,122
	TOTAL	1,10,70,07,901	9,53,963	21,97,08,553	2,74,987	9,17,22,375	1,69,088	1,41,84,38,829	13,88,440(a)

NOTE.—The tax is levied on interest payable in or out of British India by drafts on any place in British India on (a) promissory notes, debenture stock or other securities of the Government of India, or (b) debentures or other securities for money issued by or on behalf of a local authority. Any interest on stock notes or arrears of rent derived from land, or on securities held by or employed solely for religious or public charitable purposes or any interest enjoyed as a member of a company or of a firm or of a Hindu joint family whose income is subject to the tax, is exempted.

(a) Excludes Rs 3,703 levied in Bangalore and Travancore and refunds of Rs 544 granted in Bombay and also excess collection of Rs 52 in Bengal.

INCOME TAX

No. 124.—COLLECTIONS of INCOME TAX on OTHER SOURCES OF INCOME (PART IV of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1913-14

SOURCES OF INCOME	At 4 PIES PER RUPEE		At 5 PIES PER RUPEE		TOTAL	
	Number of assesseees	Amount of tax	Number of assesseees	Amount of tax	Number of assesseees	Amount of tax
		R		R		R
(a) PROFESSIONS—						
1. Education	104	2,545	31	6,002	135	8,547
2. Engineering and architecture	43	1,173	78	29,126	121	30,299
3. Law : Barristers	205	5,916	510	1,56,137	715	1,62,053
4. „ Attorneys, pleaders, and other practitioners	5,681	1,60,186	4,343	5,58,435	10,024	7,18,621
5. Medical	1,099	28,256	671	1,04,985	1,770	1,33,241
6. Others	1,061	29,773	585	99,614	1,646	1,29,387
TOTAL	8,193	2,27,849	6,218	9,54,299	14,411	11,82,148
(b) MANUFACTURE, CONSTRUCTION, AND MANIPULATION (OTHER THAN COMPANIES)—						
1. Builders	74	2,040	24	8,354	98	10,394
2. Cotton spinning and weaving	181	5,288	212	46,608	393	51,896
3. Flour mills	142	3,749	60	10,383	202	14,132
4. Metal work (foundries, workshops, etc.)	396	10,949	193	47,925	589	58,874
5. Oil mills	195	5,489	143	27,397	338	32,886
6. Potteries	75	1,991	27	2,346	102	4,337
7. Rice mills	102	2,951	281	56,898	383	59,849
8. Rope works	53	1,443	14	1,666	67	3,109
9. Saw and timber mills	144	3,742	78	26,798	222	30,540
10. Silk reeling and weaving	223	6,180	86	10,750	309	16,930
11. Spirits	86	2,376	54	8,741	140	11,117
12. Sugar-making and refining	1,816	49,704	852	88,380	2,668	1,38,084
13. Tanneries and leather work	246	6,872	93	15,251	339	22,123
14. Others	1,014	26,900	458	67,027	1,472	93,927
TOTAL	4,747	1,29,674	2,575	4,18,524	7,322	5,48,198
(c) COMMERCE AND TRADE—						
1. Agents and brokers	4,023	1,13,802	4,228	15,42,257	8,251	16,56,059
2. Bankers and money-lenders	53,331	14,54,559	21,286	28,98,372	74,617	43,52,931
3. Contractors	2,326	66,571	1,771	3,12,333	4,097	3,78,904
4. Merchants and dealers in—						
(i) animals, including stablekeepers	1,167	30,889	287	35,333	1,454	66,222
(ii) apparel and drapery	3,590	95,265	1,414	1,78,601	5,004	2,73,866
(iii) books and stationery	543	14,762	237	30,193	780	44,955
(iv) building materials	1,323	37,239	620	96,271	1,943	1,33,510
(v) food-grains	16,079	4,34,758	4,607	5,02,718	20,686	9,37,476
(vi) other food stuffs (grocers and provisioners)	10,603	2,77,551	2,979	3,07,685	13,582	5,85,236
(vii) hides and skins	1,132	30,874	479	1,02,931	1,611	1,33,805
(viii) liquors (spirits, beer, wine)	981	28,266	526	95,429	1,507	1,23,695
(ix) metals (other than gold and silver)	1,695	46,461	902	1,26,187	2,597	1,72,648
(x) opium	122	3,507	142	42,747	264	46,254
(xi) piece goods (cotton, wool, silk)	10,337	2,80,946	5,435	8,91,560	15,772	11,72,506
(xii) precious stones and jewellery	1,077	30,023	702	1,26,048	1,779	1,56,071
(xiii) salt	505	13,789	192	35,071	697	48,860
(xiv) other commodities	15,764	4,26,449	6,632	10,56,704	22,396	14,83,153
Unclassified	9	211	3	234	12	445
5. Printers and publishers including newspaper offices	299	7,015	160	52,211	459	60,126
TOTAL	124,906	33,93,837	52,602	84,32,885	177,508	1,18,26,722
(d) PROPERTY, OWNERS OF—						
1. Houses	4,560	1,31,515	5,444	10,69,458	10,004	12,00,973
2. Estates taxable under the Act	585	16,424	880	2,91,753	1,465	3,08,477
TOTAL	5,145	1,47,939	6,324	13,61,211	11,469	15,09,450
(e) OTHERS, NOT CLASSIFIED ABOVE						
	3,538	92,127	1,831	3,06,106	5,369	3,98,233
GRAND TOTAL	146,529	39,91,426	69,550	1,14,73,025	213,366	1,56,86,447(a)

NOTE.—(1) This table is revised triennially. The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part IV of tables Nos. 117 and 119 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(2) The tax is levied on sources of income from (1) professions, (2) manufacture, construction and manipulation (other than Companies), (3) commerce and trade, and (4) property, houses and land. The following are, however, exempted from the tax: (1) property employed for religious, educational or public charitable purposes, (2) profits of Co-operative Societies or income of local authorities, (3) rent or revenue derived from land used for agricultural purposes or assessed to land revenue or subject to a local rate; (4) income derived from agriculture, or by a cultivator or receiver of rent in kind to render the produce raised fit for the market, or the sale thereof, (5) any building owned and occupied by the receiver of rent in the vicinity of the land as a dwelling house or a store house, factory, etc.

(a) In addition to the collections Rs. 66,065, of which details in respect of Rs. 21,996 are not available.

No. 125.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in the ten years from 1906-07 to 1915-16

	OLD CLASSES*				Class I, R1,000 but less than R1,250	
	I—R500 but less than R750		II—R750 but less than R1,000		Number	R
	Number	R	Number	R		
1906-07	..	..	8	61	90,859	17,32,001
1907-08	..	..	13	130	91,301	17,68,333
1908-09	..	..	12	113	92,039	17,86,505
1909-10	..	..	9	92	94,415	18,61,898
1910-11	..	..	..	..	95,730	18,75,764
1911-12	..	..	20	170	98,716	19,31,213
1912-13	..	..	..	..	1,04,501	20,11,532
1913-14	..	..	..	..	1,10,089	21,25,229
1914-15	..	..	..	..	1,15,583	22,10,168
1915-16	..	..	..	..	1,16,132	22,52,425

	Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		TOTAL CLASSES I to IV (including old classes I and II)	
	Number	R	Number	R	Number	R	Number	R
1906-07	32,524	9,21,986	23,526	8,19,149	20,794	8,72,025	167,711	43,45,222
1907-08	33,616	9,62,494	23,987	8,48,368	21,178	8,94,368	170,108	44,73,693
1908-09	34,811	10,03,157	24,828	8,81,117	21,694	9,19,314	173,384	45,90,206
1909-10	36,180	10,55,275	25,664	9,24,653	22,059	9,47,564	178,327	47,89,482
1910-11	37,052	10,77,917	26,001	9,30,753	22,109	9,38,523	180,892	48,22,957
1911-12	38,290	11,16,397	27,224	9,72,488	23,130	9,74,414	187,380	49,94,682
1912-13	39,396	11,42,318	28,195	10,08,593	23,952	10,18,640	196,044	51,81,083
1913-14	42,311	12,24,555	30,438	10,81,257	25,891	10,97,900	208,729	55,28,941
1914-15	44,261	12,74,266	31,684	11,20,828	27,251	11,50,550	218,779	57,55,812
1915-16	44,559	12,99,560	32,597	11,63,270	27,505	11,76,530	220,793	58,91,785

	Class V, R2,000 but less than R2,500		Class VI, R2,500 but less than R5,000		Class VII, R5,000 but less than R10,000		Class VIII, R10,000 but less than R20,000		Class IX, R20,000 but less than R30,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1906-07	22,836	12,83,773	37,374	32,62,947	16,876	28,98,369	6,815	23,02,103	1,678	9,89,757
1907-08	23,970	13,60,481	38,586	34,67,999	17,388	30,63,981	7,141	24,52,474	1,790	10,67,098
1908-09	24,568	14,13,748	39,145	35,37,195	17,885	31,24,594	7,518	24,80,470	1,927	10,80,248
1909-10	25,358	14,64,659	40,918	36,87,055	18,816	33,22,462	7,380	25,37,259	1,738	10,58,327
1910-11	25,176	14,42,572	40,144	36,53,593	19,217	33,39,805	7,410	25,29,112	1,779	10,34,166
1911-12	26,144	15,00,634	42,086	38,26,139	20,441	35,70,108	7,879	27,19,671	1,816	10,96,427
1912-13	27,157	15,57,312	45,452	41,15,845	21,581	38,32,464	8,192	28,75,481	1,880	11,88,604
1913-14	28,283	16,28,797	48,120	43,69,360	22,922	40,67,570	8,648	30,51,728	1,969	12,39,486
1914-15	30,367	17,40,819	50,690	45,40,469	24,025	42,22,905	9,160	31,63,677	2,274	13,49,490
1915-16	30,821	18,08,549	51,575	46,81,700	24,308	43,37,510	8,986	31,63,209	2,273	14,09,808

	Class X, R30,000 but less than R40,000		Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		TOTAL CLASSES V TO XIII	
	Number	R	Number	R	Number	R	Number	R	Number	R
1906-07	643	5,69,781	299	3,41,614	407	9,37,077	387	31,80,200	87,375	1,56,65,621(a)
1907-08	660	5,77,339	337	3,90,338	501	9,56,785	404	34,10,712	90,777	1,67,56,974(b)
1908-09	730	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,935	1,71,56,173(c)
1909-10	687	6,00,562	322	3,77,318	469	8,57,080	360	32,39,738	96,048	1,71,22,443(c)
1910-11	706	5,94,753	352	4,02,949	500	9,02,355	363	29,72,512	95,647	1,68,50,257(c)
1911-12	734	6,55,194	367	4,38,864	515	9,65,881	355	29,61,989	100,337	1,89,12,523(c)
1912-13	741	6,56,169	402	4,86,121	553	10,66,841	365	30,50,164	106,323	1,88,03,478(c)
1913-14	828	7,49,153	411	4,95,400	616	11,71,932	487	47,64,338	112,284	2,14,99,215(c)
1914-15	769	6,99,459	427	4,99,537	607	11,39,674	500	52,52,620	118,819	2,25,60,364(d)
1915-16	821	7,26,410	432	5,06,223	634	12,34,504	474	52,60,523	120,324	2,30,73,097(c)

* Under the Income Tax Act, II of 1886, the taxable minimum of income was R500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to R1,000. Under the original Act the first two classes of incomes were (I) R500 but less than R750 and (II) R750 but less than R1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old class represent collections of arrears of Income Tax assessed in 1902-03.

(a) Includes R1,758, for which the details by classes are not available.

(b) Includes R9,767, for which the details by classes are not available.

(c) Excludes arrear collections R15,590 in 1908-09, R22,017 in 1909-10, R21,560 in 1910-11, R26,601 in 1911-12, R25,523 in 1912-13, R38,549 in 1913-14, R48,286 in 1914-15 and R55,333 in 1915-16 for which the details under each Part are not available.

INCOME TAX

No. 126.—NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1915-16

	Classes I to IV (R1,000 to under R2,000)	Classes V to XIII (R2,000 and above)	Total Number
Burma	17,339	9,232	(a)26,683
Assam	3,319	3,020	6,339
Bengal	36,735	21,597	58,332
Bihar and Orissa	13,768	7,128	20,896
United Provinces	25,477	13,082	(a)39,871
Punjab (including Delhi)	24,458	9,492	33,950
North-West Frontier Province	1,826	897	2,723
Bombay	40,668	25,381	66,049
Central Provinces and Berar	10,326	4,929	15,255
Madras	39,781	18,069	57,250
Other Provinces and Departments of Government	7,696	7,497	15,193
TOTAL	220,793	120,324	(a)342,541

(a) Includes 112 assesses in Burma and 1,312 assesses in the United Provinces, for whom information about classes is not available

No. 127.—COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1906-07 to 1915-16

	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)
	1906-07			1907-08		
Burma	2,98,121	12,39,373	(c)15,43,349	3,14,569	14,06,410	(c)17,27,575
Eastern Bengal and Assam (e)	2,98,327	7,11,709	10,10,036	3,17,823	7,95,386	11,13,209
Bengal (e)	8,00,916	40,38,366	48,39,282	8,17,930	43,56,920	51,74,850
United Provinces	5,60,617	14,73,810	(d)21,15,070	5,73,783	15,18,291	(d)21,78,968
Punjab	4,46,157	8,81,224	13,27,381	4,55,264	9,10,000	(g)13,65,858
North-West Frontier Province	39,038	84,685	1,23,723	40,765	87,016	(g)1,27,821
Bombay	7,88,547	38,55,014	46,43,561	8,02,300	40,53,780	(h)48,50,170
Central Provinces	1,51,804	4,28,995	5,80,799	1,60,661	4,27,835	5,88,496
Madras	7,24,944	20,01,857	27,26,801	7,43,137	21,97,430	29,40,567
Other Provinces and Departments of Government	2,37,884	20,01,357	22,61,637	2,49,536	21,00,599	(f)23,76,500
TOTAL	43,46,355	1,67,16,390	2,11,71,639	44,75,768	1,78,53,667	2,24,44,014
	1908-09			1909-10		
Burma	3,33,744	14,41,083	(c)17,80,326	3,59,522	14,69,528	(c)18,34,072
Eastern Bengal and Assam	3,37,574	8,38,219	11,75,793	3,53,437	8,46,876	12,00,313
Bengal	8,21,200	48,03,669	56,24,869	8,69,758	47,09,102	55,78,860
United Provinces	5,82,468	15,64,344	(d)22,33,140	5,95,938	15,19,024	(d)22,03,791
Punjab	4,73,301	9,36,818	(g)14,10,854	4,96,324	9,55,357	14,51,681
North-West Frontier Province	42,362	86,734	(g)1,29,158	44,195	89,541	(g)1,32,163
Bombay	8,07,868	39,21,484	47,29,352	8,23,884	38,60,744	46,84,628
Central Provinces	1,65,324	3,98,483	5,63,807	1,72,324	3,63,877	5,36,201
Madras	7,65,204	21,82,766	29,47,970	8,05,335	22,23,659	30,28,994
Other Provinces and Departments of Government	2,64,665	21,41,360	(f)24,28,398	2,74,160	22,44,473	(f)25,44,780
TOTAL	45,93,710	1,83,14,960	2,30,23,667	47,92,877	1,82,82,181	2,31,95,483

NOTE.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

(a) See note marked (*) at foot of table No. 125. The figures under ‘classes I to IV’ include small arrear collections under the old classes I and II up to 1911-12.

(b) The figures in this column differ in some cases from the sum of the figures in the two preceding columns, as explained in the notes (c) and (d). The sum of the totals in the two preceding columns exceed the sum of the figures in the two ‘total’ columns in table No. 125 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 117, 119 and 123. Previous to 1908-09, however, some small differences occurred.

(c) Includes R5,855 in 1906-07, R6,596 in 1907-08, R5,499 in 1908-09 and R5,022 in 1909-10, being deductions on commission paid to thugiyas.

(d) Includes R80,643, R86,328 and R88,829 R86,894, in 1906-07 in 1907-08 in 1908-09, and 1909-10, on account of collections by employers under section 9 (2) of the Act the details of which by classes are not available.

(e) The figures from 1906-07 to 1910-11 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905.

(f) Includes R26,364, R22,373 and R26,147 in 1907-08, 1908-09 and 1909-10 collected on the profits of some Railway Companies.

(g) Includes arrear collections of R594, and R735 in the Punjab in 1907-08 and 1908-09 and R40, R62 and R127 in the North-West Frontier Province in 1907-08, and 1908-09, 1909-10 the details of which by classes are not available.

(h) Excludes arrear collections of R5,910 for which the details by classes are not available.

N. B.—Classes I—IV denote the assesses whose annual incomes lie between 1,000 and 2,000 rupees and classes V—XIII denote those whose yearly incomes are 2,000 rupees and upwards.

No. 127.—COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1906-07 to 1915-16—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †
	1910-11			1911-12		
Burma	3,72,878	15,15,370	(a) 18,92,951	3,89,466	15,50,754	(a) 19,45,237
Eastern Bengal and Assam	3,69,641	8,65,200	12,34,841	72,567	2,99,779	3,72,346
Bengal	9,09,057	44,53,016	53,62,073	9,00,505	44,24,239	53,24,744
Bihar and Orissa	..	..	..	3,25,206	8,49,267	11,74,463
United Provinces	6,14,307	16,03,180	(b) 23,07,891	6,26,761	16,84,287	(b) 24,02,079
Punjab	5,12,123	9,83,204	(c) 14,96,349	5,36,449	10,76,032	(c) 16,12,842
North-West Frontier Province	40,213	92,315	(e) 1,37,734	43,383	98,836	(e) 1,42,461
Bombay	8,82,160	42,01,268	50,83,428	9,22,867	44,41,800	53,64,667
Central Provinces	1,91,001	4,10,670	6,01,671	2,05,728	4,89,327	6,95,055
Madras	7,92,567	22,76,732	30,69,299	8,27,595	23,08,508	31,35,903
Other Provinces and Departments of Government	1,41,238	16,36,895	17,78,133	1,45,019	16,85,504	18,33,923
TOTAL	48,25,185	1,80,37,850	2,29,64,370	49,95,486	1,89,11,523	2,40,63,720
	1912-13			1913-14		
Burma	4,21,733	15,48,956	(a) 19,74,419	4,52,139	18,29,575	(a) 22,86,230
Assam	76,609	3,22,237	3,98,846	80,181	3,44,901	4,25,082
Bengal	9,14,390	46,18,381	55,32,771	9,66,545	55,54,464	66,21,009
Bihar and Orissa	3,39,485	9,73,444	13,12,929	3,61,048	10,10,326	13,71,374
United Provinces	6,38,413	17,63,090	(b) 24,94,211	6,72,943	18,94,877	(b) 26,63,359
Punjab (including Delhi)	5,73,291	11,84,814	(c) 17,58,369	6,24,357	12,48,383	(c) 18,72,746
North-West Frontier Province	43,056	1,01,245	(e) 1,44,321	45,670	1,05,904	1,51,574
Bombay	9,86,858	47,91,614	57,28,472	10,03,337	56,22,304	66,25,641
Central Provinces and Berar	2,29,378	4,98,375	7,27,753	2,49,846	5,90,593	8,40,439
Madras	8,71,119	25,29,189	34,00,308	9,20,790	27,26,758	36,47,548
Other Provinces and Departments of Government	1,37,144	16,97,143	18,34,287	1,52,526	17,47,077	18,99,603
TOTAL	51,81,476	2,00,28,488	2,53,06,686	55,29,382	2,27,75,162	2,84,04,605
	1914-15			1915-16		
Burma	4,50,023	20,75,648	(a) 25,28,335	4,40,220	20,21,531	(a) 24,64,836
Assam	84,286	3,73,519	4,57,805	88,818	3,71,503	4,60,321
Bengal	9,70,912	59,82,507	69,53,419	10,08,976	60,55,516	70,64,492
Bihar and Orissa	3,64,025	10,48,126	(f) 14,12,185	3,69,633	10,46,155	14,15,788
United Provinces	6,89,044	18,18,540	(b) 26,13,032	7,00,486	19,82,505	(b) 27,85,593
Punjab (including Delhi)	6,54,646	13,18,867	(c) 19,74,908	6,63,505	12,81,853	(c) 19,45,788
North-West Frontier Province	49,027	1,16,046	(e) 1,65,107	51,950	1,17,569	1,69,519
Bombay	10,43,212	57,70,629	68,13,841	11,00,353	61,39,954	72,40,307
Central Provinces and Berar	2,74,967	6,14,276	8,89,243	2,76,681	6,52,454	9,29,135
Madras	9,71,369	29,69,631	39,41,000	9,82,381	29,83,896	39,66,277
Other Provinces and Departments of Government	2,05,342	18,00,586	(d) 20,07,509	2,10,848	18,07,079	(d) 20,21,227
TOTAL	57,56,853	2,38,88,375	2,97,56,384	58,93,851	2,44,60,015	3,04,63,283

(a) Includes Rs 4,703 in 1910-11, Rs 5,017 in 1911-12, Rs 3,730 in 1912-13, Rs 4,516 in 1913-14, Rs 2,664 in 1914-15, and Rs 3,085 in 1915-16, being deductions on commission paid to thugs.

(b) Includes Rs 90,404 in 1910-11, Rs 21,531 in 1911-12, Rs 92,708 in 1912-13, Rs 95,539 in 1913-14, Rs 105,448 in 1914-15 and Rs 1,02,602 in 1915-16, on account of collections by employers under section 9 (2) of the Act, the details of which by classes are not available.

(c) incomplete.

(d) Includes Rs 1,582 and Rs 3,301 in 1914-15 and in 1915-16 on account of deduction from salary of local authorities.

(e) Includes arrear collections of Rs 1,022, Rs 361, Rs 264, Rs 6, Rs 1,395 and Rs 430 in the Punjab in 1910-11, 1911-12, 1912-13, 1913-14, 1914-15 and in 1915-16 respectively, and Rs 208, Rs 242, Rs 20 and Rs 34 in the North-West Frontier Province, in 1910-11, 1911-12, 1912-13, and 1914-15, respectively, the details of which by classes are not available.

(f) Includes Rs 34 the details of which by classes are not available.

N. B. — Classes I—IV denote those assesses whose annual incomes lie between 1,000 and 2,000 rupees and classes V—XIII denote those whose yearly incomes are 2,000 rupees and upwards.

TRIBUTES FROM NATIVE STATES

[FOR TABLE, SEE PAGE 281]

The statistics of revenue recorded under this head represent tributes received from Native States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year, except for arrears and their recovery, and the levy of fees in some instances on succession (*nazarana*).

The total receipts are less than one per cent of the total Indian revenues. The tributes and contributions amount to about 89 per cent, and those for special military forces nearly 11 per cent, of the total receipts. Fees on succession are on the average less than $\frac{1}{2}$ per cent. Madras contributes nearly 49 per cent, India—General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bundi, Bhopal, and Jowrah States, 21 per cent, Bombay 15 per cent, and Burma 5 per cent, of the total tributes from Native States.

TRIBUTES FROM NATIVE STATES*

No. 128.—TRIBUTES (in rupees) from NATIVE STATES in each PROVINCE in each official year from 1912-13 to 1916-17

		Tributes and Contributions of Rs50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces (b)	Fees on Successions	Total Tributes
India, General (a)	1912-13	10,49,387	2,26,395	7,39,827	53,365	20,68,974
	1913-14	10,54,887	1,78,004	6,88,573	39,953	19,61,417
	1914-15	9,92,720	2,15,883	6,72,969	..	18,81,572
	1915-16	11,08,053	2,10,212	6,74,334	..	19,92,599
	1916-17	10,52,720	2,07,453	6,87,724	..	19,47,897
Bengal	1912-13	67,701	..	..	..	67,701
	1913-14	67,701	..	..	..	67,701
	1914-15	67,701	..	..	..	67,701
	1915-16	67,701	..	..	..	67,701
	1916-17	67,701	..	..	..	67,701
Madras	1912-13	42,83,112	13,318	2,00,089	..	44,96,519
	1913-14	42,83,112	13,318	2,00,089	..	44,96,519
	1914-15	42,83,112	13,318	2,00,089	..	44,96,519
	1915-16	42,83,112	13,319	2,00,089	..	44,96,520
	1916-17	42,83,112	13,318	2,00,089	..	44,96,519
Bombay	1912-13	13,34,264	..	87,013	578	14,21,855
	1913-14	13,44,443	..	82,258	2,298	14,28,999
	1914-15	13,17,480	..	86,938	2,100	14,01,838
	1915-16	11,99,235	..	86,760	2,865	12,88,860
	1916-17	13,03,115	..	86,746	4,374	13,94,235
United Provinces of Agra and Oudh	1912-13	3,28,777	..	..	..	3,28,777
	1913-14	3,21,000	..	..	..	3,21,000
	1914-15	3,21,000	..	..	..	3,21,000
	1915-16	3,21,000	..	..	..	3,21,000
	1916-17	3,21,000	..	..	..	3,21,000
Bihar and Orissa	1912-13	85,500	..	..	..	85,500
	1913-14	85,499	..	..	..	85,499
	1914-15	85,500	..	..	..	85,500
	1915-16	85,499	..	..	..	85,499
	1916-17	85,499	..	..	..	85,499
Punjab	1912-13	1,00,000	41,874	..	..	1,41,874
	1913-14	1,00,000	45,391	..	..	1,45,391
	1914-15	1,00,000	43,824	..	..	1,43,824
	1915-16	1,00,000	44,754	..	..	1,44,754
	1916-17	1,00,000	46,453	..	..	1,46,453
Burma	1912-13	4,33,400	20,500	..	..	4,53,900
	1913-14	4,33,400	20,500	..	..	4,53,900
	1914-15	4,32,650	20,500	..	..	4,53,150
	1915-16	4,37,206	20,500	..	..	4,57,706
	1916-17	4,27,599	20,500	..	..	4,48,099
Central Provinces and Berar	1912-13	1,60,000	77,937	..	..	2,37,937
	1913-14	1,60,000	82,687	..	..	2,42,687
	1914-15	1,60,000	86,187	..	..	2,46,187
	1915-16	1,60,000	72,187	..	..	2,32,187
	1916-17	1,60,000	68,937	..	..	2,28,937
Assam	1912-13	50,000	100	..	..	50,100
	1913-14	50,000	100	..	..	50,100
	1914-15	50,000	100	..	..	50,100
	1915-16	50,000	100	..	..	50,100
	1916-17	50,000	100	..	..	50,100
Total	1912-13	82,72,265	..	10,26,929	53,943	93,53,137
	1913-14	82,40,042	..	9,70,920	42,251	92,53,213
	1914-15	81,89,975	..	9,55,316	2,100	91,47,391
	1915-16	81,72,878	..	9,61,183	2,865	91,36,926
	1916-17	82,07,507	..	9,74,559	4,374	91,86,440

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes amongst others Jaipur, Kotah, Udaipur, Jodhpur, Bundi, Bhopal, and Jowrah States

(b) They are Malwa Contingent (Dewas and Jowrah), Deoli Irregular Force (Kotah), Bhopal Levy (Bhopal), Erinpura Irregular Force (Jodhpur), Malwa Bheel Corps, Battalion (Cochin), and Southern Mahratta Horse

INTEREST RECEIPTS

[FOR TABLE, SEE PAGE 283]

The interest receipts in this section (table No. 129) do not include interest on public works capital. The most important items included under interest receipts are (1) Imperial Loans and Advances to the Presidency Corporations and to Native States; (2) Provincial Loans and Advances chiefly to mofussil municipalities and cultivators; and (3) on investments. The amount of the interest accrued on Imperial Loans and Advances comes to about 26 per cent, and on Provincial Loans and Advances 33 per cent, of the total receipts. Interest receipts also include the interest on Paper Currency investments, which contributes 25 per cent of the total. Another important item included under this head of revenue is the interest payable by the Railway Companies on overdrafts of capital. There are other minor items, such as interest on securities of provincial funds, on arrears of revenue, and on advances to railway companies charged to capital, which are included under this head of revenue.

The total receipts amount to about 1 per cent of the total Indian revenues. India—General, which includes the transactions of the Government of India, contributes about one-third of the receipts, Bombay about a fifth, Bengal a seventh, the United Provinces of Agra and Oudh nearly one-eighth, and Madras about one-tenth. In 1916-17 the total receipts in India amounted to 129 lakhs of rupees, as compared with 134 lakhs in the preceding year, showing a decrease of about 14 per cent.

The statement in the margin shows the total interest receipts in India (converted into £ at the rate of R15=£1) in the last five years, together with those in England, and the total receipts both in India and in England. The receipts in England comprise (1) interest realised from investment of Cash Balance, etc., (2) interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, (3) interest on Paper Currency Reserve Investment, (4) interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government and (5) interest on investments on account of Discount Sinking Fund

	In India	In England	Total
	£	£	£
1912-13	1,006,176	467,532	1,473,708
1913-14	1,032,754	319,335	1,352,119
1914-15	841,178	182,119	1,023,307
1915-16	892,333	204,084	1,096,417
1916-17	861,246	275,258	1,136,504

from (1915-16).

INTEREST RECEIPTS*

No. 129.—STATEMENT showing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year 1912-13 to 1916-17

		IMPERIAL LOANS AND ADVANCES			PROVINCIAL LOANS AND ADVANCES			ON INVESTMENTS			On arrears of Revenue	On over-drawn capital of Railway Companies	On advances to Railway Companies charged to capital	Other items	TOTAL
		Native States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	Paper Currency Investments (a)	Securities of Provincial funds	Other investments					
India, General (b)	1912-13	5,78,181	..	90,027	..	..	15,111	34,70,420	1,644	20,000	..	27,21,189	7,80,536	969	76,78,077
	1913-14	4,66,782	..	1,10,458	..	..	20,070	34,70,420	1,644	2,02,192	..	31,37,152	5,13,168	875	79,22,761
	1914-15	3,88,533	..	1,16,790	..	..	15,834	34,70,420	1,540	1,86,583	..	4,66,914	66,523	18,089	47,31,226
	1915-16	3,42,906	..	1,73,876	..	..	2,104	34,70,420	718	56,000	..	5,62,490	39,990	1,102	46,49,666
	1916-17	2,51,559	..	1,54,111	..	..	654	34,70,420	1,435	..	..	5,67,643	9,553	886	44,56,261
Bengal	1912-13	..	12,09,596	..	1,65,150	59,099	2,47,309	..	10,546	..	14,649	..	..	5,248	17,11,597
	1913-14	..	11,92,602	..	1,64,245	35,143	2,06,110	..	10,545	..	13,141	..	..	2,903	16,24,689
	1914-15	..	11,76,290	..	1,71,382	31,680	1,86,477	..	11,554	..	15,342	..	..	523	15,98,148
	1915-16	..	11,63,451	..	1,83,139	41,845	2,15,416	..	12,290	..	13,048	..	..	833	16,30,052
	1916-17	..	11,50,155	..	1,80,996	1,27,465	3,14,654	..	12,280	..	12,985	..	..	3,188	18,01,722
Madras	1912-13	..	4,66,052	40,973	1,05,071	2,52,122	63,189	..	6,516	..	33,577	..	..	71	9,67,571
	1913-14	..	4,80,654	39,756	1,15,442	2,73,139	60,220	..	6,516	..	32,262	..	..	1	10,07,990
	1914-15	..	5,23,059	38,491	1,14,497	2,64,784	57,132	..	6,516	..	25,876	..	..	735	10,32,090
	1915-16	..	5,90,497	37,173	1,12,041	2,77,858	55,880	..	6,516	..	27,348	..	..	636	11,07,949
	1916-17	..	6,23,545	50,270	1,13,371	3,02,141	59,178	..	7,864	..	39,853	..	..	1,142	11,97,657
Bombay	1912-13	72,013	12,72,776	291	52,752	7,73,113	1,36,099	..	50,432	..	4,093	..	..	7,076	23,68,650
	1913-14	1,65,846	12,63,320	140	57,464	9,29,434	3,44,072	..	90,620	..	49,856	..	..	1,855	29,02,606
	1914-15	..	11,52,769	..	1,24,172	5,39,821	4,43,413	..	1,18,911	..	33,774	..	..	4,536	27,17,396
	1915-16	..	11,42,636	..	99,390	7,06,129	3,41,421	..	96,848	..	28,442	..	..	9,103	24,23,969
	1916-17	..	11,50,266	..	1,12,641	7,32,194	3,19,908	..	97,973	..	12,624	..	..	9,666	24,40,271
United Provinces	1912-13	..	..	..	4,55,167	6,63,556	2,66,457	..	19,280	..	..	..	..	84	14,09,544
	1913-14	..	..	..	4,60,222	4,43,541	2,25,105	..	22,433	..	..	..	..	118	11,56,424
	1914-15	..	..	..	4,69,592	9,15,089	2,56,846	..	16,717	..	..	..	..	153	16,58,397
	1915-16	..	..	..	4,55,023	15,23,252	3,99,397	..	15,960	..	..	..	..	154	23,94,286
	1916-17	..	..	..	4,56,536	9,71,218	3,35,093	..	15,373	..	..	..	..	153	17,78,373
Bihar and Orissa	1912-13	..	..	..	31,483	2,03,270	29,457	..	2,756	..	20,871	..	..	1,164	2,89,001
	1913-14	..	..	..	34,932	1,55,519	27,971	..	2,756	..	416	..	..	952	2,22,546
	1914-15	..	..	..	34,481	1,17,413	26,758	..	2,972	..	5,534	..	..	756	1,87,964
	1915-16	..	..	..	32,369	1,19,736	30,674	..	3,188	..	818	..	..	1,100	1,87,885
	1916-17	..	..	..	32,291	95,856	42,942	..	3,172	..	2,153	..	..	1,489	1,77,903
Panjab	1912-13	8,000	..	..	1,35,482	1,19,392	11,271	..	..	..	28,647	..	..	..	3,02,792
	1913-14	4,000	..	..	1,01,271	1,19,861	12,828	..	..	..	37,325	..	..	..	2,75,255
	1914-15	..	..	..	1,04,083	1,11,582	8,981	..	..	..	55,660	..	..	37	2,80,343
	1915-16	..	..	..	1,21,822	1,15,727	8,317	..	..	..	2,26,553	..	..	..	4,72,499
	1916-17	..	..	..	1,33,945	1,37,305	5,935	..	..	..	2,53,056	..	..	7	5,30,148
Burma	1912-13	..	..	..	43,963	95,956	10,928	..	..	..	..	..	..	..	1,50,845
	1913-14	..	..	..	37,862	95,251	9,779	..	..	..	..	..	..	45	1,42,157
	1914-15	..	..	..	35,544	87,597	7,474	..	..	..	..	..	..	..	1,30,615
	1915-16	..	..	..	37,525	1,30,679	2,849	..	..	..	..	..	..	..	1,71,053
	1916-17	..	..	..	34,333	1,22,826	6,849	..	..	..	..	..	..	..	1,64,513
Central Provinces and Berar	1912-13	..	..	..	79,626	95,372	1,217	..	2,254	..	..	..	..	1,820	1,80,259
	1913-14	..	..	..	89,784	87,400	1,222	..	2,254	..	..	..	..	1,782	1,82,442
	1914-15	..	..	..	89,637	97,930	1,362	..	..	..	..	..	..	1,953	1,90,902
	1915-16	..	..	..	96,398	1,70,844	1,143	..	..	..	..	..	..	2,552	2,70,937
	1916-17	..	..	..	1,06,313	1,66,706	1,413	..	..	..	..	..	..	1,458	2,76,390
Assam (c)	1912-13	..	..	..	754	6,414	4,910	..	489	..	..	..	..	769	13,336
	1913-14	..	..	..	486	13,839	4,425	..	489	..	..	..	..	..	24,239
	1914-15	..	..	..	1,760	57,406	7,241	..	489	..	..	..	..	..	66,896
	1915-16	..	..	..	2,733	34,066	6,597	..	489	..	..	..	..	..	43,885
	1916-17	..	..	..	2,507	49,966	5,931	..	489	..	..	..	..	..	58,893
North-West Frontier Province	1912-13	..	..	20,936	..	..	..	..	..	..	..	..	..	..	20,936
	1913-14	..	..	29,382	..	..	..	..	..	..	..	..	..	..	29,382
	1914-15	..	..	28,694	..	..	..	..	..	..	..	..	..	..	28,694
	1915-16	..	..	32,896	..	..	..	..	..	..	..	..	..	..	32,896
	1916-17	..	..	36,462	..	..	..	..	..	..	..	..	..	..	36,462
TOTAL	1912-13	6,58,194	29,48,424	1,52,227	10,69,448	22,73,299	7,85,946	34,70,420	93,917	20,000	1,01,837	27,21,189	7,80,536	17,201	1,50,92,638
	1913-14	6,36,623	29,36,576	1,79,736	10,61,708	21,63,127	9,11,802	34,70,420	1,37,262	2,02,192	1,22,999	31,37,152	5,13,168	8,531	1,54,91,301
	1914-15	3,88,533	28,53,118	1,83,975	11,45,148	25,23,202	10,11,538	34,70,420	1,58,699	1,86,583	1,36,236	4,66,914	66,523	26,782	1,26,17,671
	1915-16	3,42,906	28,96,614	2,43,945	11,40,440	31,20,136	10,64,298	34,70,420	1,36,009	56,000	2,96,209	5,62,490	39,990	15,480	1,33,84,997
	1916-17	2,51,559	29,29,265	2,40,343	11,73,937	27,05,680	10,92,557	34,70,420	1,38,576	..	3,20,671	5,67,643	9,553	17,989	1,29,18,693

*Compiled from the Finance and Revenue Accounts of the Government of India
(a) Amount of securities held on the 31st March 1917, was as follows:—

	Amount	Cost price
In England 2½ per cent consolidated stock	Rs 4,69,26,571	Rs 4,00,00,000
British Treasury Bills	35,29,95,000	34,49,19,197
In India 3½ per cent	8,15,93,000	8,00,00,000
" 3 "	2,04,86,500	1,99,99,946
Total	50,20,03,071	48,49,19,143

(b) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies
(c) Includes the interest on loans to Local Boards for Railway construction

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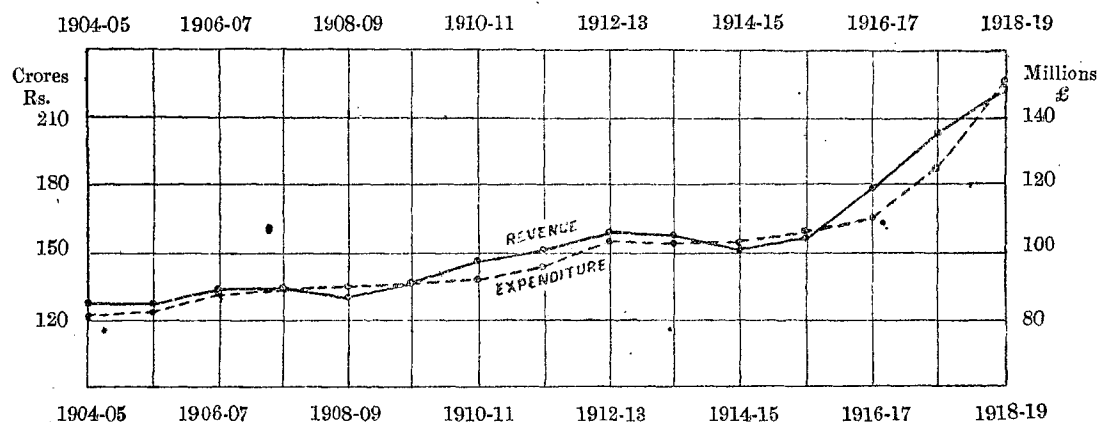
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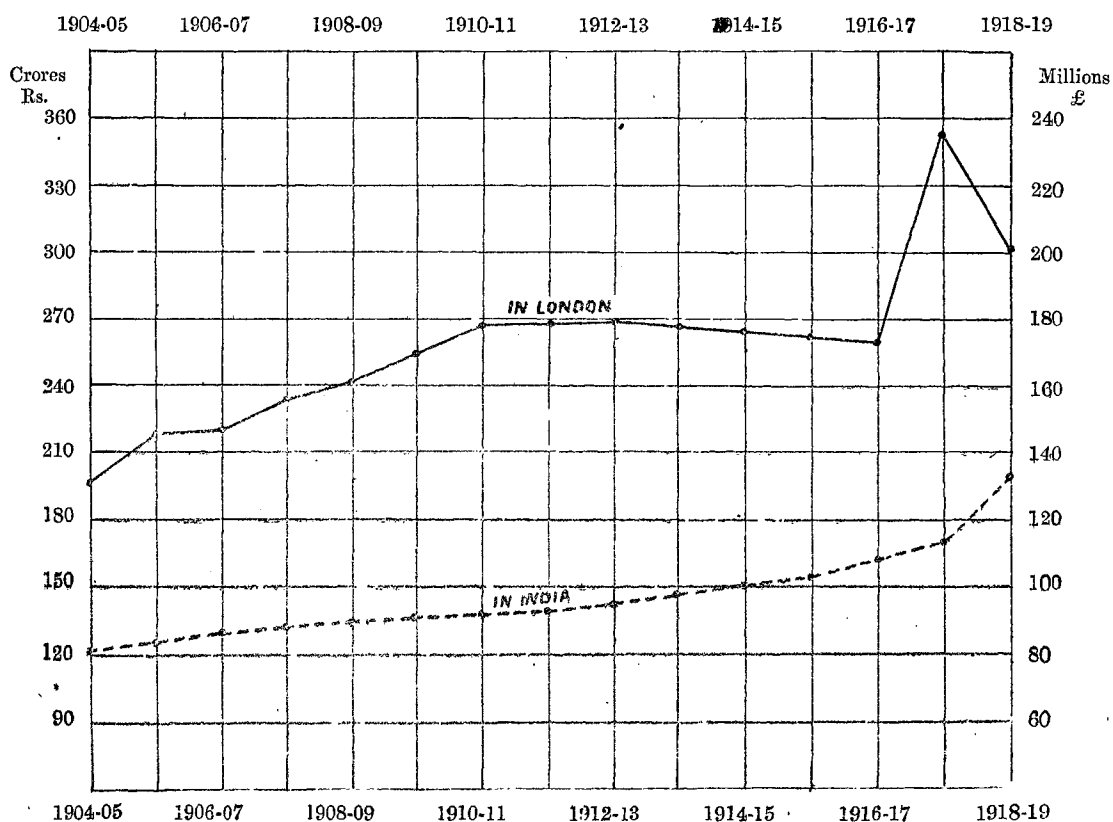
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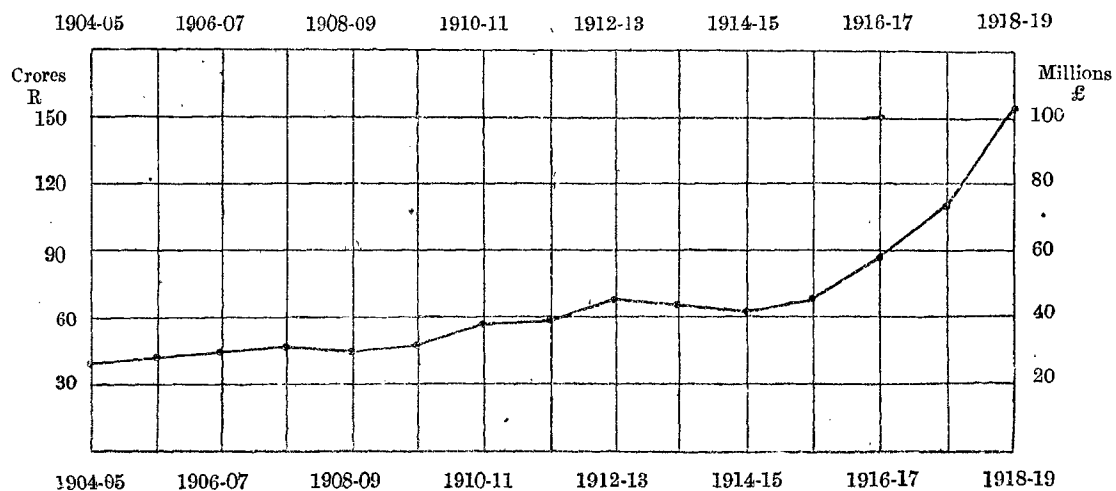
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Note—The notation on the left margin of these charts is Rupee notation and on the right sterling (£1 = Rs. 15).

NINTH ISSUE]

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Statistics of British India

Volume II

Financial Statistics

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PREFATORY NOTE.

FINANCIAL STATISTICS.

This volume deals with Financial Statistics, and therefore relates chiefly to Revenue, Expenditure, Currency, and Banking. It is divided into two parts, namely, Part I which contains tables relating to Revenue and Expenditure, Mint and Coinage, Paper Currency, Registered Debt, Securities Enfaced for payment of Interest in London, Drawings of the Home Government, Ways and Means of the Home Government, Prices of Gold, Silver, and Stocks, and Rates of Exchange, Military Services, Banks, Post Office Savings Banks, Co-operative Societies, and Life Assurance; and Part II which deals with the principal heads of Revenue and contains tables relating to Land Revenue, Forests, Opium, Salt, Stamps, Excise, Provincial Rates, Customs Revenue, Income Tax, Tributes from Native States, and Interest Receipts. A chart showing variations in (1) the revenue and expenditure of the Government of India, (2) debt of the Government of India, and (3) the circulation of currency notes in India since 1904-05, and an index have also been inserted in the volume for easy reference.

Figures for the years 1917-18 and 1918-19 (as far as available) have been added to the tables in this (9th) issue. If information, in addition to that given in the introductory notes and in the tables in the volume, is required, reference should be made to the Civil Estimates (in two volumes), the Finance and Revenue Accounts of the Government of India (one volume), the Financial Statement and Budget, and also the Report on the Operations of the Currency Department, all of which are published annually.

DEPARTMENT OF STATISTICS, INDIA.

Calcutta, August 12, 1920.

D. N. GHOSH,

Offg. Director of Statistics.

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FINANCIAL STATISTICS

SUMMARY of PRINCIPAL TABLES

PART I.

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REVENUE AND EXPENDITURE—										
Revenue	9	Rs5,74,16,490	£75,272,291	£84,997,685	£97,470,114	£101,534,377	£104,704,041	£118,799,968	£134,562,146	£149,239,767
Expenditure	"	Rs2,05,34,780	£73,602,087	£82,905,831	£93,533,827	£103,319,64	£105,892,702	£111,821,798	£126,475,072	£153,060,176
MINT AND COINAGE—										
Gold received	15	..	..	1,51,000	48,000	2,59,000	7,000	1,000	4,000	1,000
Silver received	16	..	15,17,88,000	13,71,42,000	2,17,81,000	2,07,01,000	1,65,52,000	29,54,47,000	22,51,74,000	54,62,01,000
Value of silver coined	20	13,16,34,740	17,26,48,724	20,00,15,000	2,19,25,000	2,17,95,000	1,62,02,000	30,77,07,000	23,87,07,000	52,05,35,000
„ nickel coined	"	..	..	..	25,13,000	26,47,000	4,79,000	24,43,000	41,10,000	1,57,92,000
„ copper coined	21	17,83,090	6,04,700	22,03,796	50,000	43,125	..	43,750	20,000	..
„ bronze coined	"	..	..	..	9,45,123	4,60,700	1,83,900	2,65,900	16,03,600	20,10,600
TOTAL	..	13,34,17,830	17,82,53,424	20,22,18,796	2,54,33,123	2,49,45,825	1,68,64,900	31,04,59,650	24,44,40,600	53,83,37,800
PAPER CURRENCY—										
Receipts	33	25,49,190	34,86,807	37,89,228	41,03,258	47,48,387	47,27,318	36,15,194	1,82,71,591	2,92,83,953
Expenditure	"	4,22,700	6,04,185	10,54,039	23,42,571	18,86,221	23,46,928	25,70,527	29,84,973	52,42,368
Notes in circulation on March 31	No. 34	4,923,363	7,182,769	11,955,773	17,148,363	20,262,710	25,958,637	32,460,539	46,387,098	183,345,110
In Government Treasuries	35	25,69,04,430	29,86,59,000	44,65,65,810	54,99,05,815	61,62,99,015	67,73,34,540	86,37,51,705	99,79,37,599	1,53,46,47,790
Reserve in India—	"	5,31,15,320	6,07,97,045	6,76,41,930	9,30,83,585	8,87,83,425	7,10,67,685	7,56,80,530	5,50,89,577	7,77,61,422
Gold	"	..	8,66,77,776	5,73,94,868	9,27,97,267	7,64,45,767	12,24,27,143	11,99,91,932	26,84,95,248	17,36,99,120
Silver	"	18,69,04,530	9,42,40,037	13,58,06,010	26,12,33,602	32,32,53,902	23,05,58,020	19,07,53,890	10,79,03,618	37,39,28,563
Securities	"	6,99,99,960	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	16,07,99,946
Reserve in England—	"	..	..	10,56,75,006	7,56,75,000	7,65,00,000	11,92,50,000	6,67,50,000	67,50,000	12,35,895
Gold	"	..	..	2,00,00,000	2,00,00,000	4,00,00,000	10,00,04,431	38,49,19,195	51,47,88,787	82,49,84,296
Sterling securities	"	..	..	..	..	..	..	..	..	..
TOTAL	..	25,69,04,490	29,09,17,759	41,88,75,830	54,99,05,815	61,62,99,615	67,22,34,540	86,24,14,963	99,79,37,599	1,53,46,47,790
REGISTERED DEBT—										
In India	43	1,02,74,65,550	1,15,33,19,058	126,08,10,618	1,38,09,72,158	1,50,52,65,200	1,55,45,97,700	1,62,86,03,073	1,70,07,88,793	1,99,06,53,494
In London	"	104,408,208	133,435,377	146,457,439	177,998,335	176,190,358	1,75,171,829	1,74,144,724	236,957,575	202,528,570
Interest payable	"	4,17,51,110	4,00,58,600	4,38,10,365	4,81,24,302	5,25,30,534	5,45,29,991	5,74,23,729	5,13,58,187	11,27,02,261
Other loans	51	1,77,95,940	2,14,85,707	1,68,85,620	1,68,57,658	12,68,41,491	8,18,24,532	7,09,88,490	80,99,96,999	1,10,35,25,369
Liabilities	"	9,65,34,930	13,70,01,656	18,76,26,436	23,85,94,348	26,82,94,446	28,15,39,755	30,21,00,997	44,43,95,729	49,72,03,463
Cash balance	61	17,87,62,440	15,89,84,715	17,67,21,853	20,35,03,834	22,16,90,000	18,02,41,000	22,93,98,000	22,98,78,000	25,95,04,000
Enfaced Securities—to December	48	3,835,050	4,091,926	8,436,519	18,174,349	7,913,236	12,803,348	11,391,993	16,625,416	14,715,827
ENFACED SECURITIES—to December										
Government Promissory Notes—										
Enfaced	63	6,29,05,030	1,50,59,400	2,00,34,000	35,10,200	39,59,350	59,46,200	15,67,900	11,23,900	89,16,800
Retransferred	64	4,43,05,560	3,41,56,800	1,29,20,900	1,97,07,500	1,29,06,138	79,23,250	1,12,05,200	35,45,600	86,43,700
Outstanding (average)	65	26,87,80,115	21,25,20,934	16,48,15,541	12,58,92,850	9,30,66,975	8,67,07,192	7,94,37,158	7,44,50,808	7,86,78,644
COUNCIL BILLS AND TELEGRAPHIC TRANSFERS PAID	67	19,09,46,300	19,25,99,848	47,69,87,098	39,43,45,533	10,79,06,333	31,05,45,471	47,07,41,364	50,72,42,176	30,91,31,000
HOME GOVERNMENT DISBURSEMENT	78	22,427,394	34,869,343	51,429,591	51,411,496	1,36,381,515	50,954,926	126,148,183	215,444,077	261,251,918
PRICES OF GOLD AND SILVER AND RATES OF EXCHANGE										
Price of—										
Standard Silver in London (in pence per ounce)	83	47½	28½	27½	24½	25½	23½	31½	40½	47½
Bar Silver in Bombay (per 100 tolas)	100	—	75 4½	79 10½	70 12½	70 14½	79 6½	97 9½	111 15½	116 0
Bar Gold in India (per tola)	88	21 4	24 —	24 1	24 —	24 8	25 12	27 8	28 8	31 0
Rate of discount—										
Bank of England	97	5	4	4	4½	5	5	6	5	5
Rate of interest—										
Bank of Bengal	"	3	4, 5, 6 & 7	6 & 7	7	6	5	8	5	6
Rate of Exchange on London	"	18½	16½	16½	16½	16½	16½	16½	17½	17½

SUMMARY TABLE

(2)

SUMMARY of PRINCIPAL TABLES--continued

PART I--continued

		Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1914-15	1915-16	1916-17	1917-18	1918-19
MILITARY SERVICES--											
Receipts	In India R	106	99,95,590	1,46,18,187	1,26,63,705	1,20,30,453	1,54,02,090	1,35,27,847	1,86,76,648	2,16,00,838	3,12,50,867
	In England £	"	42,003	32,945	538,525	418,999	347,882	339,884	330,836	280,453	266,581
Expenditure	In India R	"	16,64,73,390	17,43,49,312	23,24,30,003	23,13,41,500	25,08,67,994	27,55,43,767	31,04,26,623	36,49,35,010	61,92,01,119
	In England £	"	4,759,370	4,839,238	5,564,078	5,093,304	5,085,070	5,133,509	5,871,649	6,434,649	5,550,136
BANKS--to December--											
Presidency Banks--											
Capital	R	110	3,50,00,000	3,60,00,000	3,60,00,000	3,60,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000
Reserve and Rest	"	"	97,54,000	1,99,61,000	2,63,37,000	3,31,03,000	3,89,17,000	3,72,50,000	3,60,99,000	3,67,52,000	3,44,68,000
Deposits	"	"	18,35,60,000	15,68,80,000	25,38,28,000	36,58,01,000	45,65,60,000	43,49,86,000	49,91,45,000	75,43,02,000	59,62,03,000
Cash balances	"	"	12,96,75,000	5,04,49,000	8,23,01,000	11,35,12,000	20,83,92,000	14,65,24,000	17,27,25,000	33,77,31,000	17,07,62,000
Exchange Banks--											
Capital	£	"	6,384,000	11,803,000	15,204,000	21,734,000	22,815,000	22,681,000	22,836,000	18,384,000	22,269,000
Reserve and Rest	"	"	1,669,000	3,971,000	7,219,000	12,610,000	14,157,000	14,112,000	15,095,000	14,298,000	17,180,000
Deposits in India	R	"	7,53,60,000	10,50,35,000	17,04,45,000	24,79,17,000	30,14,76,000	33,54,56,000	38,03,88,000	53,37,53,000	61,85,60,000
Cash Balances in India	"	"	3,50,43,000	2,39,58,000	3,78,13,000	4,38,31,000	8,39,37,000	7,60,13,000	10,14,01,000	33,74,37,000	15,17,55,000
Indian Joint-Stock Banks--											
With capital and reserve above Rs lakhs--											
Capital	R	111	33,50,000	8,212,000	84,57,000	2,75,66,000	2,51,40,000	2,81,39,000	2,87,36,000	3,03,70,000	4,36,45,000
Reserve and Rest	"	"	17,59,000	45,60,000	77,82,000	1,00,55,000	1,41,88,000	1,56,65,000	1,73,66,000	1,62,99,000	1,65,59,000
Deposits	"	"	2,70,78,000	8,07,52,000	11,98,92,000	25,65,85,000	17,10,58,000	17,87,27,000	24,71,06,000	31,17,01,000	40,59,48,000
Cash Balances	"	"	55,73,000	1,19,04,000	1,73,50,000	2,80,25,000	3,53,18,000	3,99,41,000	6,08,49,000	7,64,84,000	9,48,58,000
POST OFFICE SAVINGS BANKS--											
Depositors	No.	115	448,000	816,000	1,116,000	1,430,000	1,644,000	1,660,000	1,647,000	1,638,000	1,667,000
Balance of deposits	R	"	7,36,24,000	10,04,33,000	13,99,26,000	16,91,88,000	14,89,26,000	15,32,12,000	16,59,53,000	16,58,46,000	18,82,45,000
CO-OPERATIVE SOCIETIES--											
Societies	No.	118	..	..	283	5,321	17,327	19,675	23,036	26,465	32,439
Members	"	"	..	..	28,629	305,058	824,469	918,436	1,045,425	1,163,255	1,357,344
Capital	R	"	..	..	4,73,000	1,90,05,000	8,96,62,000	10,32,67,000	12,22,92,000	14,40,94,000	17,55,32,000
LIFE ASSURANCE--(a)											
Companies dealt with	No.	122	..	..	..	..	42	44	..	41	43
Income	R	123	..	..	..	..	1,43,48,032	1,37,35,298	..	1,44,06,081	1,53,90,321
Outgo	"	"	..	..	..	..	7,73,91,611	8,32,90,825	..	9,28,37,433	9,04,17,019
Realisable Assets	"	"	..	..	..	..	7,73,91,611	8,32,90,825	..	9,28,37,433	9,04,17,019
Total sum assured in force at end of year	"	124	..	..	..	..	22,82,57,473	22,13,40,665	..	23,98,54,447	25,11,77,126

(a) The statistics up to 1915-16 relate to the years ending on different dates for different companies not later than 30th June each year. From 1917 onwards they refer to the calendar years.

SUMMARY of PRINCIPAL TABLES—concluded

PART II

	Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1914-15	1915-16	1916-17	1917-18	1918-19
LAND REVENUE—										
Receipts R	128	24,75,42,050	27,37,81,705	29,74,64,233	33,08,32,886	34,33,41,050	35,70,73,216	35,80,23,604	35,06,42,112	34,49,16,318
Charges "	129	3,67,61,360	4,22,31,350	5,00,11,481	5,49,07,649	5,86,85,651	5,85,40,927	5,71,72,768	5,67,01,851	6,15,44,302
FORESTS—										
Area sq. m	131	112,608	208,369	233,651	243,478	249,867	249,000	246,579	251,512	251,468
Revenue R	136	1,49,67,135	1,97,70,493	266,74,593	2,74,05,454	2,97,09,784	3,11,16,367	3,70,61,930	4,09,69,257	4,68,18,231
Expenditure "	"	80,68,125	1,11,60,040	1,42,58,521	1,52,44,023	1,82,06,450	1,85,92,607	1,87,43,883	2,11,57,062	2,88,75,505
Outturn of Forest produce—										
Timber and fuel c. ft.	148	..	..	246,334,840	260,583,175	270,455,459	286,216,111	306,869,398	328,666,379	343,850,918
Bamboos No.	"	..	..	210,173,780	224,881,423	144,139,982	168,759,999	189,269,716	196,163,424	(a)
Minor produce R	"	..	..	55,12,819	95,27,822	1,07,63,283	1,16,80,737	1,24,56,596	1,36,75,668	1,42,04,588
OPPIUM—										
Receipts R	153	7,87,91,820	7,65,33,633	8,20,31,694	11,28,29,433	2,35,83,274	2,87,02,712	4,74,00,073	4,61,83,538	4,93,36,670
Charges "	"	2,18,07,970	2,67,88,124	2,83,86,616	1,86,99,859	98,11,331	1,71,64,971	1,36,85,911	1,66,31,739	1,96,18,273
Area under cultivation Acres	156	501,719	606,662	613,996	362,868	164,911	167,155	204,186	207,010	177,124
Production to August 31 Mds.	"	83,099	89,119	107,228	44,926	28,293	27,001	32,124	32,248	2,343
SALT—										
Receipts R	177	8,23,16,832	9,05,05,670	6,07,89,821	4,44,53,010	5,70,02,072	5,46,88,024	7,45,83,752	8,00,16,814	..
Charges "	"	46,52,727	64,12,715	67,34,095	72,09,205	73,22,245	75,59,124	78,86,205	81,36,053	..
Quantity consumed Mds.	"	33,280,738	35,813,199	38,593,752	40,565,988	51,872,207	48,077,810	54,063,944	56,750,706	..
Duty R	"	7,98,10,730	8,75,33,995	5,73,97,195	4,08,17,010	5,22,25,132	4,97,63,069	6,85,66,308	7,07,95,346	..
STAMPS										
Receipts "	189	4,07,20,810	5,01,06,562	5,85,10,734	7,56,47,769	8,00,90,132	8,62,19,325	9,19,00,989	9,07,56,397	..
Charges "	"	11,73,390	15,49,190	18,92,767	21,24,855	25,40,701	25,27,591	25,85,802	26,27,109	..
EXCISE—										
Receipts "	209	4,92,12,736	5,91,98,376	8,53,37,424	10,54,10,786	13,28,15,230	12,93,41,572	13,80,92,186	15,23,42,776	17,25,74,891
Charges "	"	17,49,806	25,23,808	38,83,446	62,14,273	75,01,389	77,16,428	78,21,327	79,80,098	88,41,964
PROVINCIAL RATES—										
Revenue "	248	3,49,12,400	3,84,40,692	4,19,70,756	83,15,677	5,82,211	6,27,676	4,70,859	4,29,493	4,20,130
Expenditure "	"	54,040	5,09,616	5,58,168	69,368	..	..	..	..	..
CUSTOMS REVENUE—										
From Imports "	250	79,44,510	4,01,42,293	5,00,89,920	8,08,61,009	8,06,77,663	7,38,53,580	9,90,22,612	11,99,59,712	12,57,05,194
„ Exports "	..	92,10,395	84,89,433	1,15,11,257	1,30,87,498	82,97,869	78,91,792	2,47,11,791	3,32,48,424	3,69,14,910
INCOME TAX—										
Assessees and collections—										
Incomes less than Rs.1,000 { No.	268	274,259	303,426	30	..	..	..	..	..	..
„ { R	"	31,39,910	35,20,956	395	..	..	..	..	..	..
„ Rs.2,000 { No.	"	92,951	118,277	164,347	180,892	218,779	220,793	225,695	237,179	..
„ { R	"	25,83,290	32,95,259	42,69,507	48,22,957	57,55,812	58,91,785	61,74,449	64,71,920	..
„ Rs.2,000 and above { No.	"	56,808	70,932	83,812	95,617	118,819	120,324	129,941	143,910	..
„ { R	"	90,41,831	1,17,16,128	1,42,50,547	1,68,50,257	2,25,60,364	2,30,73,097	4,58,58,199	5,90,51,221	..
TOTAL (inclusive of interest on securities) { No.	269	425,614	493,636	249,444	277,822	3,38,954	342,541	357,021	382,532	..
„ { R	270	1,57,79,390	1,96,64,911	1,96,53,498	2,29,64,370	2,97,56,384	3,04,63,283	5,54,77,740	7,11,32,947	..
TRIBUTES FROM INDIAN STATES "	273	76,04,210	86,67,349	89,61,451	91,11,699	91,47,391	91,36,926	91,86,440	89,65,061	89,15,304
INTEREST RECEIPTS "	275	89,26,309	89,26,309	1,06,06,641	1,57,99,586	1,26,17,671	1,33,84,997	1,39,18,693	1,39,49,516	1,58,12,720

(a) Not yet available

PART I

Revenue, Expenditure, Coinage, Currency, Public Debt,
Council Bills, Exchange, Banks, etc.

REVENUE AND EXPENDITURE

[FOR TABLES, SEE PAGES 9 TO 11]

Table No. 1 is an abstract statement of Revenue, Expenditure, and Debt of the Government of India in each year from 1877-78 to 1918-19. The funded debt outstanding in 1877-78 was R74,95 lakhs in India and £59.7 million in England. The total sum represents 265 per cent of the revenue of that year. In 1918-19 the funded debt outstanding was £335.2 million equivalent to 225 per cent of the year's revenue. In the 42 years there was a surplus in 28 years and a deficit in 14 years. The 28 years' surplus aggregates R10,001 lakhs of rupees and the 14 years' deficit R3,958 lakhs, the result being a net surplus of R6,043 lakhs.

Table No. 2 is an abstract of the Revenue and Expenditure for ten years. During the period of 42 years dealt with in Table No. 1, the total revenue has risen from R6,197 lakhs in the first year 1877-78 (equivalent at the average rate of exchange of that period to £53,709,000) to R22,386 lakhs (=£149,240,000 at R15 to the pound sterling) in 1918-19. The increase represents 261 per cent reckoning in rupees and 178 per cent reckoning in sterling. During the same period the expenditure has risen from R6,623 lakhs (=£57,403,000) to R22,959 lakhs (=£153,060,000). This represents 247 per cent in rupees and 167 per cent in sterling.

In considering the Revenue and Expenditure of the Government of India, however, it is desirable to separate "Commercial Services," i.e., the Post Office and Telegraph Department, Railways, and Irrigation, from other heads.

The following statement gives the quinquennial averages for each of the main heads of revenue and the percentage which each bears to the total revenue, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for the years 1917-18 and 1918-19.

Revenue (excluding Revenue from Commercial Services) in thousands of rupees

	Land Revenue, including tributes from Indian States		Forest		Opium		Salt		Stamps		Excise		Customs		Provincial Rates		Income Tax (a)		TOTAL	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
1877-78 to 1881-82 .	24,00,20	41.3	70,95	1.2	9,85,08	17	7,03,21	12.1	3,18,59	5.5	2,89,56	5	2,22,65	3.8	2,68,97	4.6	17,67	.3	57,76,88	90.8
1882-83 to 1886-87 .	23,04,25	40.4	1,03,38	1.8	8,15,16	16	6,36,66	11.2	3,58,28	6.3	3,99,71	7	1,19,19	2.1	2,86,27	5	68,27	1.2	51,91,17	91
1887-88 to 1891-92 .	24,40,04	38.6	1,37,96	2.2	8,31,05	13.2	7,93,87	12.6	4,04,45	6.4	4,83,94	7.7	1,52,66	2.4	3,29,87	5.2	1,56,36	2.5	57,80,20	90.8
1892-93 to 1896-97 .	26,02,34	38.1	1,66,81	2.4	7,09,55	10.4	8,56,69	12.6	4,61,77	6.8	5,49,91	8.1	3,33,27	4.9	3,60,12	5.3	1,78,83	2	62,19,29	90.6
1897-98 to 1901-02 .	27,41,90	37.4	1,82,71	2.5	6,48,79	8.9	8,86,59	12.1	4,94,34	6.7	5,80,87	7.9	4,99,02	6.8	3,87,65	5.3	1,96,10	2.7	66,17,37	90.3
1902-03 to 1906-07 .	29,51,22	35.7	2,37,89	2.9	8,21,56	9.9	7,65,86	9.3	5,62,46	6.8	7,90,39	9.6	6,30,16	7.6	4,04,27	4.9	1,99,20	2.4	73,63,01	89.1
1907-08 to 1911-12 .	31,33,63	36.8	2,68,52	3.2	9,04,43	10.6	4,95,05	5.8	6,88,35	8	10,13,45	11.0	8,36,68	9.3	1,35,26	1.0	2,35,88	2.8	77,06,25	90.5
1912-13 to 1916-17 .	33,31,19	36.6	3,27,26	3.6	4,01,85	4.4	5,74,93	6.3	8,00,39	8.8	13,16,32	14.5	10,69,07	11.8	25,33	.3	3,47,77	3.8	81,94,11	90.1
1917-18 .	33,30,75	28.2	4,09,69	3.4	4,61,83	3.9	8,24,92	7	8,59,13	7.3	15,24,26	12.9	16,55,49	14	4,29	..	9,46,22	8	1,00,16,58	84.7
1918-19 .	32,52,64	24.7	4,68,19	3.6	4,93,36	3.8	6,41,70	4.9	9,02,85	6.9	17,33,63	13.2	18,18,10	13.8	4,20	..	11,63,77	8.8	1,04,78,44	79.7

(a) Termed "Assessed Taxes" up to 1913-14

The total increase of this revenue in 1918-19 as compared with the average of 1877-78 to 1881-82 is 81 per cent.

The following table gives the quinquennial averages under the main heads of expenditure and the percentage which each bears to the total expenditure, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for the years 1917-18 and 1918-19.

Expenditure (excluding Expenditure on Commercial Services) in thousands of rupees

	Land Revenue (including District Administration)		Forest		Other heads including Opium		Debt Services		Civil Departments		Civil charges		Civil works		Army (including Military Works and Special Defence Works)		Famine Relief and Insurance		TOTAL	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
1877-78 to 1881-82 .	2,96,58	5.2	47,77	.8	3,18,49	5.6	5,08,83	8.9	10,64,27	18.7	3,87,82	6.8	3,30,94	5.8	22,35,83	39.2	1,47,36	2.6	53,37,89	93.6
1882-83 to 1886-87 .	3,32,27	6.0	65,99	1.2	3,65,97	6.6	4,51,08	8.2	11,81,91	21.4	4,14,65	7.5	4,17,43	7.6	19,67,19	35.6	1,27,52	2.3	53,24,01	96.4
1887-88 to 1891-92 .	3,62,73	6.0	78,40	1.3	3,27,75	5.4	4,58,11	7.6	13,27,91	22.1	4,53,35	7.5	4,43,99	7.3	22,66,28	37.7	52,76	2.8	57,71,23	95.7
1892-93 to 1896-97 .	4,04,13	6.1	91,80	1.3	3,27,33	4.9	4,28,87	6.4	14,87,02	22.5	5,55,70	8.4	4,57,11	6.9	25,47,35	38.5	1,11,14	1.6	64,10,45	96.6
1897-98 to 1901-02 .	4,17,63	5.8	1,04,83	1.4	3,94,53	5.5	3,10,91	4.3	16,16,43	22.6	5,60,32	7.8	4,85,73	6.8	25,17,80	35.2	3,45,30	4.8	67,53,48	94.2
1902-03 to 1906-07 .	4,77,11	5.9	1,30,15	1.6	6,69,49	8.2	2,54,98	3.1	18,91,04	23.2	5,95,80	7.3	7,33,07	9	30,21,50	37.1	1,46,65	1.8	79,19,79	97.2
1907-08 to 1911-12 .	5,48,41	6.3	1,54,70	1.8	6,17,25	7.1	3,03,12	3.5	22,28,61	25.7	6,67,44	7.7	7,39,39	8.5	30,81,10	35.6	1,78,41	2.1	85,18,43	98.3
1912-13 to 1916-17 .	5,84,56	6.0	1,81,19	1.9	6,04,15	6.2	2,06,48	2.1	27,44,47	28.2	7,07,33	7.3	9,09,35	9.3	34,22,95	35.1	1,50,00	1.5	95,10,48	97.6
1917-18 .	5,67,34	4.6	2,11,66	1.7	6,99,21	5.6	10,99,22	8.3	31,23,31	25.1	7,23,02	5.8	7,57,36	6.1	46,14,55	37.1	1,50,00	1.2	1,19,50,67	96
1918-19 .	6,15,65	3.9	2,89,04	1.8	8,63,38	5.5	12,19,06	7.8	35,53,23	22.6	7,44,16	4.7	8,46,93	5.4	70,24,53	44.7	1,50,00	1	1,53,06,03	97.4

REVENUE AND EXPENDITURE

The expenditure in these tables represents expenditure from revenue only and not expenditure from borrowed capital.

Turning now to the Commercial Services, that is, the Post Office and Telegraph, Railways, and Irrigation, the following table shows the total revenue, total expenditure, and net surplus or deficit for each of these heads, and the total for all of them together, arranged in the form of quinquennial averages from 1877-78 to 1916-17 and annual figures for 1917-18 and 1918-19.

Revenue and Expenditure under Commercial Services in thousands of rupees

	POST OFFICE			TELEGRAPH			RAILWAYS			IRRIGATION			TOTAL		
	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)	Revenue	Expenditure	Surplus (+) or Deficit (—)
1877-78 to 1881-82	94,70	1,11,36	—16,66	45,80	50,85	—5,05	8,23,38	9,25,91	—1,02,53	1,40,36	1,86,58	—46,22	11,04,24	12,74,70	—1,70,46
1882-83 to 1886-87	1,06,22	1,27,99	—21,77	58,87	73,89	—15,02	12,59,86	13,51,53	—91,67	1,61,35	2,25,47	—64,12	15,86,30	17,78,88	—1,92,58
1887-88 to 1891-92	1,32,92	1,39,69	—6,77	79,46	76,49	+2,97	16,76,67	18,20,90	—1,44,23	2,01,01	2,68,49	—67,48	20,90,07	23,05,57	—2,15,51
1892-93 to 1896-97	1,63,58	1,60,58	+3,00	1,00,66	88,60	+12,06	20,55,51	22,55,73	—2,00,22	2,50,09	2,99,66	—49,57	25,69,84	28,04,57	—2,34,73
1897-98 to 1901-02	1,97,34	1,79,65	+17,69	1,26,90	1,13,97	+12,93	25,33,26	25,43,06	—9,80	3,65,46	3,35,20	+30,26	32,22,96	31,71,88	+51,08
1902-03 to 1906-07	2,37,47	2,23,43	+14,04	1,34,86	1,47,94	—13,08	34,97,54	32,72,22	+2,25,32	4,58,90	4,10,72	+48,18	43,28,77	41,02,49	+2,26,28
1907-08 to 1911-12	2,91,24	2,86,69	+4,55	1,49,17	1,55,27	—6,10	44,33,51	42,24,70	+2,08,81	5,51,36	4,54,57	+96,79	54,25,28	51,21,23	+3,04,05
1912-13 to 1916-17	5,57,82	4,87,61	+70,21	(a)	(a)	(a)	57,27,29	50,28,04	+6,99,25	7,12,20	5,35,77	+1,76,43	69,97,31	60,51,42	+9,45,89
1917-18	6,92,50	5,35,16	+1,57,34	(a)	(a)	(a)	69,06,23	54,19,08	+14,87,15	7,59,58	5,67,72	+1,91,86	83,58,31	65,21,96	+18,36,35
1918-19	8,01,44	5,96,24	+2,05,20	(a)	(a)	(a)	76,41,64	60,56,43	+15,85,21	8,01,98	5,92,02	+2,09,96	92,45,06	72,44,69	+20,00,37

(a) Included under Post Office

REVENUE AND EXPENDITURE*

No. 1.—ABSTRACT STATEMENT of REVENUE, EXPENDITURE, and DEBT of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1877-78 to 1918-19

					FUNDED DEBT CONTRACTED		FUNDED DEBT PAID OFF		FUNDED DEBT OUTSTANDING	
	Revenue	Expenditure	Surplus	Deficit	In India	In England	In India	In England	In India	In England
	R	R	R	R	R	£	R	£	R	£
1877-78	51,97,24,810	66,23,45,210	..	4,26,20,400	4,28,01,040	4,280,000	1,24,87,100	..	74,95,45,200	59,677,033
1878-79	65,18,90,770	63,05,49,790	2,13,40,980	..	25,09,81,400	2,226,584	21,21,37,340	2,874,500	78,83,89,260	59,029,117
1879-80	68,43,30,850	69,66,09,780	..	1,22,78,930	9,50,82,050	11,435,939	5,47,46,220	1,809,500	82,87,25,090	68,855,556
1880-81	74,29,01,120	77,92,15,060	..	3,63,13,940	4,90,17,680	5,087,244	1,81,45,310	2,444,911	85,95,97,460	71,429,183
1881-82	75,68,49,870	72,08,95,360	3,59,54,510	..	5,24,38,810	1,205,647	1,27,50,420	4,467,328	88,65,81,620	68,141,947
1882-83	70,27,83,370	69,60,35,000	67,48,370	..	4,00,18,940	2,490,733	1,96,62,920	2,017,185	90,68,87,660	68,585,694
1883-84	71,84,20,200	69,96,23,130	1,87,97,070	..	3,57,17,740	591,001	1,05,97,910	40,031	93,19,13,840	68,102,837
1884-85	70,69,06,810	71,07,71,270	..	38,64,460	1,38,720	4,299,956	2,28,010	3,137,705	93,18,36,600	69,271,088
1885-86	74,46,41,970	77,26,59,230	..	2,80,17,260	23,190	4,586,045	48,23,210	50,512	92,70,39,820	73,806,621
1886-87	77,33,71,340	77,15,87,070	17,84,270	..	1,20,88,600	10,914,546	1,19,22,940	492,990	92,65,36,360	84,228,177
1887-88	78,75,97,440	80,78,85,760	..	2,02,88,320	5,50,52,730	..	6,94,740	88,029	98,08,98,620	84,140,148
1888-89	81,69,66,780	81,65,96,600	3,70,180	..	3,00,20,730	14,652,209	21,32,930	3,758,747	1,00,87,97,420	95,033,610
1889-90	85,08,52,030	82,47,31,700	2,61,20,330	..	2,00,00,000	4,161,000	11,91,170	1,002,219	1,02,76,11,750	98,199,391
1890-91	85,74,16,490	82,05,34,780	3,68,81,710	..	750	6,895,000	1,53,850	679,183	1,02,74,65,550	104,408,208
1891-92	89,14,32,830	88,67,57,480	46,75,350	..	70	4,600,000	5,43,520	1,804,065	1,02,69,23,170	107,404,143
1892-93	90,17,24,380	91,00,58,500	..	83,34,120	25,40,230	1,300,000	47,880	2,020,376	1,02,93,75,520	106,683,767
1893-94	90,56,52,140	92,11,22,120	..	1,54,69,980	3,71,91,130	2,782,000	1,11,05,870	1,351,975	1,05,54,60,780	108,113,792
1894-95	95,18,74,290	94,49,43,190	69,31,100	..	..	6,000,000	1,17,23,380	107,966	1,04,37,37,400	114,005,826
1895-96	98,37,01,670	96,83,61,690	1,53,39,980	..	..	..	58,48,120	102,094	1,03,78,89,280	113,903,732
1896-97	94,12,97,410	95,83,47,630	..	1,70,50,220	6,04,86,500	2,400,000	72,25,250	2,420,499	1,09,11,50,530	113,883,233
1897-98	96,44,20,040	1,01,80,12,150	..	5,35,92,110	3,00,01,200	3,500,000	41,95,390	108,553	1,11,69,56,340	117,274,680
1898-99	£ 67,595,815	£ 64,954,942	£ 2,640,873	..	£ 800,000	6,000,000	£ 160,624	3,506,075	£ 75,103,132	£ 119,768,605
1899-1900	68,637,164	65,862,541	2,774,623	..	..	..	119,998	124,204	74,983,134	119,644,401
1900-01	75,272,291	73,602,087	1,670,204	..	2,000,000	8,922,350	95,197	131,372	76,887,937	128,435,379
1901-02	76,344,525	71,394,282	4,950,243	..	666,667	2,009,500	93,682	137,789	77,460,922	130,307,090
1902-03	77,434,915	74,365,366	3,069,549	..	1,000,000	1,500,000	91,545	1,510,829	78,369,377	130,296,261
1903-04	83,756,155	80,759,755	2,996,400	..	1,333,333	1,500,000	86,508	750,417	79,616,202	131,045,844
1904-05	84,812,971	81,356,905	3,456,066	..	2,000,000	2,500,000	84,320	1,158,653	81,531,882	132,387,191
1905-06	84,997,685	82,905,831	2,091,854	..	2,666,667	14,430,446	144,508	410,198	84,054,041	146,457,439
1906-07	88,852,873	87,263,533	1,589,340	..	3,000,000	2,000,000	83,998	938,805	86,970,043	147,518,634
1907-08	88,670,329	88,369,714	300,615	..	1,666,667	9,777,747	83,713	815,307	88,552,997	156,481,074
1908-09	86,674,624	90,412,334	..	3,737,710	1,333,333	5,544,753	£ 3,650	1,052,458	89,710,700†	160,973,369
1909-10	90,130,296	90,523,655	606,641	..	1,666,667	9,518,341	82,160	385,799	91,228,874†	170,105,911
1910-11	97,470,114	93,533,827	3,936,287	..	1,000,000	8,943,547	82,217	1,051,123	92,064,810†	177,998,335
1911-12	100,580,799	96,640,465	3,940,334	..	1,333,333	3,014,512	81,177	2,526,250	93,309,080†	178,486,597
1912-13	106,254,327	103,146,693	3,107,634	..	2,000,000	3,000,000	82,454	2,307,404	95,224,319†	179,179,193
1913-14	105,220,777	102,908,354	2,312,423	..	2,000,000	..	82,347	2,114,436	97,123,719†	177,064,757
1914-15	101,534,375	103,319,645	..	1,785,270	3,333,333	..	103,606	874,399	100,351,013†	176,190,358
1915-16	104,704,041	105,892,702	..	1,188,661	3,332,400	..	626	1,018,529	103,639,847†	175,171,829
1916-17	118,799,963	111,321,793	7,478,170	..	5,223,448	..	84,047	1,027,165	108,573,538†	174,144,724
1917-18	134,562,146	126,475,072	8,087,074	..	7,622,561	64,927,000	513,567	2,114,149	113,385,919†	236,957,575
1918-19	149,239,767	153,060,176	..	3,820,409	19,633,192	..	215,208	34,429,005	132,710,233+	202,528,570
Total Surplus R	1,00,00,68,800									
Total Deficit R	..		39,58,10,490							
Net Surplus R	60,42,58,310									

*Compiled from the Finance and Revenue Accounts of the Government of India

† Includes adjusted amounts transferred from other loans

(a) The figure represents British Government 5 per cent War Loan (1929-47) taken over by India

NOTE.—From 1898-99 the figures are stated in sterling, the pound representing fifteen rupees

REVENUE AND EXPENDITURE

(10)

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1909-10 to 1918-19

Revenue

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	£	£	£	£	£	£	£	£	£	£
I.—LAND REVENUE, FOREST, AND TRIBUTES—										
1. Land Revenue].	21,332,141	20,877,521	20,764,697	21,282,468	21,391,575	21,221,539	22,081,161	22,041,265	21,667,246	21,089,944
2. Forest	1,735,336	1,829,557	1,952,179	2,153,009	2,229,872	1,980,652	2,074,425	2,470,795	2,731,284	3,121,255
3. Tributes from Indian States	588,307	607,447	595,005	623,542	616,881	609,827	609,128	612,429	597,670	594,354
TOTAL	23,655,834	23,314,525	23,311,881	24,059,019	24,238,328	23,812,018	24,714,714	25,124,489	24,996,200	24,805,553
I.—OPIUM	5,534,683	7,521,962	5,961,278	5,124,592	1,624,878	1,572,218	1,913,614	3,160,005	3,078,903	3,289,111
II.—TAXATION—										
1. Salt	3,319,518	3,175,950	3,391,212	3,334,374	3,445,305	3,910,790	3,647,587	4,826,260	5,499,487	4,277,989
2. Stamps	4,548,304	4,811,691	4,815,129	5,069,115	5,318,293	5,082,043	5,433,632	5,776,696	5,727,522	6,018,976
3. Excise	6,587,854	7,030,314	7,609,753	8,277,919	8,894,300	8,856,881	8,632,209	9,215,899	10,161,706	11,557,518
4. Customs	4,965,118	6,619,009	6,468,567	7,197,243	7,558,220	6,347,201	5,873,886	8,659,182	11,036,588	12,120,641
5. Provincial Rates	539,223	554,378	548,680	552,149	180,210	38,814	41,845	31,391	28,633	28,012
6. Income Tax (a)	1,558,964	1,593,301	1,652,878	1,742,397	1,950,250	2,036,733	2,090,109	3,772,967	6,308,104	7,758,462
7. Registration	430,377	425,855	445,862	482,022	518,962	485,295	518,879	540,581	527,590	572,652
TOTAL	21,899,358	24,210,498	24,932,081	26,655,219	27,865,540	26,757,757	26,238,147	32,322,976	39,289,630	42,334,250
IV.—DEBT SERVICES	1,184,343	1,465,439	1,448,741	1,473,708	1,352,119	1,023,307	1,096,417	1,136,504	2,170,108	3,829,422
V.—CIVIL SERVICES—										
1. Receipts by Civil Departments	1,146,075	1,211,123	1,238,131	1,334,847	1,408,286	1,505,120	1,579,904	1,739,713	1,935,364	2,094,802
2. Miscellaneous Civil Receipts	287,410	293,145	298,361	292,464	320,226	310,829	303,061	315,899	336,705	337,505
3. Civil Works	268,786	293,833	326,924	355,447	298,640	288,219	304,035	309,373	323,599	347,649
TOTAL	1,702,271	1,798,101	1,863,416	1,982,758	2,007,165	2,104,168	2,187,000	2,364,985	2,565,668	2,779,956
VI.—MILITARY SERVICES—										
Army and Military Works	1,136,961	1,221,029	1,343,057	1,387,634	1,369,652	1,374,638	1,241,740	1,575,946	1,720,509	2,349,972
VII.—COMMERCIAL SERVICES—										
1. Post Office	1,927,229	1,996,922	2,134,279	2,262,436	2,410,210	3,596,973	3,787,478	4,174,607	4,616,690	5,342,967
2. Telegraph	902,851	997,159	1,087,495	1,174,124	1,188,309					
3. Railways	28,982,179	30,669,102	33,636,774	36,763,518	37,639,236	36,175,858	38,267,607	42,063,335	46,041,507	50,944,262
4. Irrigation	3,660,156	3,694,521	3,980,052	4,411,217	4,713,159	4,680,969	4,779,079	5,155,624	5,063,879	5,346,507
TOTAL	35,472,415	37,357,704	40,838,530	44,611,295	45,950,914	44,463,800	46,834,164	51,393,566	55,722,076	61,633,736
VIII.—MISCELLANEOUS RECEIPTS—										
Mint, Exchange, Miscellaneous	544,431	530,856	881,815	960,102	812,194	436,419	478,345	1,221,497	5,079,052	8,217,767
GRAND TOTAL	91,130,296	97,470,114	100,580,799	106,254,327	105,220,777	101,534,375	104,704,041	118,799,968	134,562,146	149,239,767
Excess of Expenditure over Revenue	..	..	..	..	..	1,785,270	1,188,661	..	..	3,820,409

(a) Termed "Assessed Taxes" up to 1913-14

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1909-10 to 1918-19—contd.

Expenditure

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	£	£	£	£	£	£	£	£	£	£
I.—DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks, Assignments and Compensations	1,727,932	1,495,109	1,557,191	1,539,418	1,577,243	1,658,465	1,625,316	1,729,055	1,867,130	2,487,536
2. Charges of collection of Revenue—										
a) Land Revenue (including District Administration)	3,650,079	3,662,426	3,786,454	3,868,029	3,886,422	3,914,018	3,903,714	3,813,133	3,782,276	4,104,333
b) Opium	1,110,155	1,246,657	729,452	599,729	1,012,440	654,039	1,144,331	912,394	1,108,782	1,307,885
c) Forest	1,006,697	1,033,261	1,142,202	1,152,585	1,174,488	1,217,508	1,242,367	1,251,765	1,411,042	1,626,911
d) Other heads	1,364,727	1,418,770	1,454,875	1,493,543	1,524,004	1,494,950	1,551,142	1,622,321	1,685,465	1,960,457
TOTAL	8,859,590	8,856,223	8,670,174	8,653,304	9,274,597	8,939,339	9,467,370	9,328,668	9,854,695	11,787,122
II.—DEBT SERVICES	2,115,045	2,168,902	2,037,735	1,810,535	1,515,653	1,191,257	1,190,364	1,174,864	7,328,169	8,127,090
III.—CIVIL SERVICES—										
1. Civil Departments	14,185,968	14,931,367	16,466,166	16,688,755	17,934,199	18,909,977	18,868,215	19,081,230	20,855,368	23,688,218
2. Miscellaneous Civil Charges	4,450,164	4,491,375	4,509,914	4,595,454	4,801,569	4,781,060	4,656,236	4,743,222	4,520,135	4,961,069
3. Civil Works	4,135,906	4,536,667	5,453,212	6,059,503	7,008,624	7,173,750	5,450,464	4,616,331	5,049,060	5,646,495
TOTAL	22,772,038	23,959,409	26,429,292	27,343,712	29,744,392	30,867,787	28,974,915	28,440,783	30,724,563	34,295,782
IV.—MILITARY SERVICES—										
1. Army (a)	19,362,338	19,577,647	19,987,274	20,056,454	20,302,084	20,799,929	22,633,713	24,953,683	28,901,728	43,934,939
2. Military Works	858,342	900,437	909,657	887,379	947,297	996,071	850,866	1,594,533	1,861,109	2,895,271
3. Special Defence Works	28,604	7,987	4,706	9,267	16,384	13,603	13,514	18,536	813	(b)
TOTAL	20,249,284	20,486,071	20,901,637	20,953,100	21,265,765	21,809,603	23,503,093	26,566,757	30,763,650	46,830,210
V.—COMMERCIAL SERVICES—										
1. Post Office	1,927,562	1,950,892	2,008,470	2,026,567	2,092,019	8,257,263	3,149,680	3,441,387	3,567,730	3,974,954
2. Telegraph	992,433	976,832	1,093,934	1,105,946	1,180,965					
3. Railways	28,157,257	28,651,606	29,849,004	31,960,164	32,849,703		34,192,169	34,581,460	36,127,184	40,376,165
4. Irrigation	3,053,857	3,110,134	3,174,883	3,301,923	3,531,867		3,721,096	3,549,912	3,784,838	3,946,829
TOTAL	34,131,129	34,639,464	36,126,291	38,394,605	39,654,554	41,029,355	41,062,945	41,572,759	43,479,752	48,297,948
VI.—MISCELLANEOUS CHARGES—										
1. Famine Relief and Insurance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2. Construction of Railways (charged to Provincial or Local Revenues)	1,245	795	836	4,266	1,414	459	1,263	2,204	—766	5,376
3. Mint, Exchange, Miscellaneous	501,288	411,761	505,416	473,121	734,865	672,006	561,812	838,461	1,265,954	1,637,517
TOTAL	1,502,533	1,412,556	1,506,252	1,477,387	1,736,279	1,672,465	1,563,075	1,840,665	2,265,188	2,642,893
Add or Deduct—										
Provincial Surplus or Deficit	894,036	1,961,202	969,084	4,514,050	—232,886	—2,190,152	130,640	2,337,362	2,059,055	1,079,131
GRAND TOTAL	90,523,655	93,533,327	96,640,465	103,146,693	102,908,354	103,319,645	105,892,702	111,321,798	126,475,072	153,000,176
Excess of Revenue over Expenditure	606,641	3,936,287	3,940,334	3,107,634	2,312,423	..	..	7,478,170	8,087,074	..

(a) Including Marine

(b) Expenditure on this head, which was previously recorded separately is now included under "Military Works"

MINT AND COINAGE

[FOR TABLES, SEE PAGES 15 TO 29]

Gold coins

No gold coins were minted in India during the period from 1891-92 to 1917-18.* By a Royal Proclamation dated 21st December 1917, a branch of the Royal Mint was established at Bombay for the coinage of sovereigns, but it could not commence work until September 1918. In 1918-19, 1,295,372 pieces of sovereigns were coined in this mint but none were issued to the public. Pending this coinage, the local Mint commenced in June the coinage of gold Mohurs (fifteen-rupee gold coins) under an Ordinance promulgated by the Government of India (subsequently superseded by Act XIV of 1918). The total number of gold Mohurs thus coined amounted to 2,109,703 pieces. Sovereigns and half-sovereigns minted either in England or Australia are recognised as legal tender to an unlimited amount at the rate of one sovereign to fifteen rupees, provided that they have not been called in or lost weight beyond the limit prescribed as the lowest current weight, viz., 122·5 grains for the sovereign, and 61·125 grains for the half-sovereign—the full legal weight being 123·27447 and 61·63723 grains, respectively. Under Notification No. 1448-A., dated the 8th March 1907, however, sovereigns and half-sovereigns, which have lost weight so as to be of less weight than that for the time being prescribed for light coins by or under the Coinage Act, 1870, as the least current weight, are receivable at Treasuries, Currency Offices, Mints, and Presidency Banks at the following rates, namely :—

- (a) When such coins have not been reduced by more than three grains below standard weight, that is, are not less in weight than grains 120·27447 and 58·63723, respectively, at their face value ; and
 - (b) When such coins are of less weight than grains 120·27447 and 58·63723, respectively, at their bullion value by weight :
- Provided that such coins have not been illegally dealt with, that is, have not been impaired, diminished or lightened, otherwise than by fair wear and tear, or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened.

Silver coins

The weight and fineness of the silver coins minted in the Indian mints for circulation in India are as follows :—

	Fine Silver (grains)	Alloy (grains)	Total (grains)
Rupee	165	15	180
Half-rupee (8 annas)	82½	7½	90
Quarter-rupee (4 annas)	41¼	3¾	45
Eighth of a rupee (2 annas)	20¾	1¾	22½
One rupee = 165 grains of fine silver.			
One shilling = 80¾ grains of fine silver.			
One rupee = shillings 2·0½30 †			

In the year 1893 the two Government mints at Calcutta and Bombay were closed for the unrestricted coinage of silver for the public. During the five succeeding years, the coinage of rupees ceased, except that in the years 1897-98 and 1898-99 about nine million rupees were coined for Indian States to replace their local currencies. By the winter of 1900 the stock of rupees in the Currency reserve had fallen so low that direct replenishment by new coinage became a necessity. The coinage was begun in February 1900, the Government purchasing the silver required, and paying for it mainly with the gold accumulated in the Paper Currency Reserve.

The statement below shows the silver coinage in the last five years :—

Number of pieces					
	Rupees	Half-rupees	Quarter-rupees	One-eighth-rupees	Total
1914-15	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000
1915-16	14,800,000	2,804,000	..	..	17,604,000
1916-17	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000
1917-18	225,833,000	8,822,000	21,072,000	25,560,000	281,287,000
1918-19	501,006,000	13,771,000	50,575,000	..	565,352,000
Value (in rupees)					
1914-15	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000
1915-16	1,48,00,000	14,02,000	..	..	1,62,02,000
1916-17	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000
1917-18	22,58,33,000	44,11,000	52,68,000	31,95,000	23,87,07,000
1918-19	50,10,06,000	68,85,000	1,26,44,000	..	52,05,35,000

The foregoing figures include the value of old rupees received into the mints for recoinage which is stated separately below :—

	British rupees (nominal value) R	Native coins (equivalent in British rupees) R	Other coins (equivalent in British rupees) R
1914-15	2,04,36,000	..	150
1915-16	1,64,10,000	..	..
1916-17	1,38,55,000	..	..
1917-18	1,26,77,000	..	6
1918-19	55,44,000	..	7

* In 1910 10,001 hundred-piastre pieces to the value of Rs. 1,53,765 were coined in the Bombay mint for the Egyptian Government.

† The metallic value in sterling of the 165 grains of fine silver in a rupee is as follows, with the price of silver at the rate stated below per standard ounce :—

60 d. = 22·297 d.	38 d. = 13·122 d.	34 d. = 12·634 d.	30 d. = 11·149 d.	26 d. = 9·662 d.	22 d. = 8·176 d.
50 d. = 18·581 d.	37 d. = 12·756 d.	33 d. = 12·263 d.	29 d. = 10·777 d.	25 d. = 9·291 d.	21 d. = 7·804 d.
40 d. = 14·865 d.	36 d. = 12·379 d.	32 d. = 11·891 d.	28 d. = 10·406 d.	24 d. = 8·918 d.	20 d. = 7·432 d.
39 d. = 13·494 d.	35 d. = 13·007 d.	31 d. = 11·519 d.	27 d. = 10·034 d.	23 d. = 8·547 d.	

MINT AND COINAGE

In addition to the coinage of silver for circulation in India, the mints also received, under an agreement with certain Exchange Banks, silver for coinage into British dollars for circulation in Hongkong and the Straits Settlements. This agreement terminated on the 10th December 1903, and no fresh agreement has been entered into. Owing to a change in the currency policy in the Government of the Straits Settlements a new dollar was introduced there, the coinage of which has been undertaken at the Bombay mint since September 1903. Since April 1905 the coinage of the Straits fifty-cent pieces has been undertaken in the Bombay mint, and since October 1909 the coinage of the twenty-cent, ten-cent, and five-cent pieces for the Straits Settlements Government has further been undertaken in the same mint. The coinage of Ceylon fifty-cent, twenty-five-cent and ten-cent pieces has been undertaken in the Calcutta mint from 1913-14. The coinage of both dollars and of cent pieces during the five years ending 1918-19 has been :—

Dollar and cent pieces.

Number of pieces							
	British Dollars	Ceylon fifty cents	Ceylon twenty-five cents	Straits twenty cents	Ceylon ten cents	Straits ten cents	Straits five cents
1914-15 . . .	..	200,000	400,000	..	1,000,000	..	..
1915-16 . . .	..	..	..	..	..	..	..
1916-17 . . .	..	596,000	500,000	645,232	120,545	1,200,014	..
1917-18 . . .	..	1,072,840	300,000	551,641	879,455	6,099,860	..
1918-19 . . .	..	..	..	..	..	8,700,284	3,210,929

With the expiry in December 1903 of the special agreement with the Exchange Banks for the coinage of British dollars, the number coined fell to 3,955,647 in 1903-04 and 648,847 in 1904-05, while the coinage in these two years of Straits dollars was 15,009,891 and 20,364,664 pieces, respectively. No dollars were coined in 1905-06 or in 1906-07, but in 1907-08 the coinage of British dollars was resumed in the Bombay mint. No Straits dollar has been coined since 1904-05, nor British dollar since 1913-14, and Straits fifty-cent pieces have so far been coined only once and that in 1905-06.

The coinage of Egyptian, twenty, ten, five and two piastre pieces was undertaken in the Bombay mint in 1916-17. The total number of these silver pieces coined was 18,370,112 in 1916-17 and 11,343,692 in 1917-18 ; in 1918-19 only ten, five and two piastre pieces were coined and their total number was 1,870,044.

In 1906 provision was made for the coinage of a nickel coin, and by Notification No. 4597-A., dated the 22nd July 1907, it was directed that the nickel one-anna piece should thenceforth be coined at the mint and issued. The coin weighs 60 grains Troy and has a waved edge with twelve scollops, the greatest diameter being 21 millimetres and the least 19·8 millimetres. The statement in the margin gives the number and value of

Nickel coins

	Number	Value (in rupees)	
1914-15 . . .	42,352,000	26,47,000	nickel one-anna pieces struck in the mints in the last five years.
1915-16 . . .	7,670,000	4,79,000	The desirability of issuing a half-anna nickel coin was considered
1916-17 . . .	39,087,000	24,43,000	by the Government of India in 1909, but it was decided not to
1917-18 . . .	58,067,000	36,29,000	take action in this direction. By Notification No. 761-F.,
1918-19 . . .	80,692,000	50,43,000	dated the 22nd March 1918, it was directed that a nickel two-

anna piece should thenceforth be coined at the Mint and issued. It is a square coin with rounded corners, its least diameter being 21 millimetres and the rim is not milled. The total number of such two-anna pieces coined was 3,848,000 in 1917-18 and 85,991,000 in 1918-19.*

In 1916-17 the nickel coinage of ten, five, two and one millieme pieces for the Egyptian Government was undertaken in the Bombay mint and in that year 11,702,143 pieces of such coins to the value of Rs. 5,92,252 were struck in the mint. In 1917-18, 6,228,655 pieces of Egyptian ten and five milliemmes valued at Rs. 5,56,579 and in 1918-19, 872,069 pieces of Egyptian five milliemmes only valued at Rs. 67,040 were struck in the mint.

Copper coinage was introduced into the Bengal Presidency by Act XVII of 1835, and into the Madras and Bombay Presidencies by Act XXII of 1844. The weight of the copper coins struck under Act XXIII of 1870 remained the same as it was in 1835. It was as follows :—

Copper coins

	Grains Troy
Double pice, or half-anna	200
Pice or quarter-anna	100
Half-pice or one-eighth of an anna	50
Pie, being one-third of a pice or one-twelfth of an anna	33½

Ninety rupees' worth of pice weigh 576,000 grains troy, or 82½ lb avoirdupois.

Act III of 1906 provided for the substitution of bronze for copper coinage. By Notification No. 3895-A., dated the 11th July 1906, it was directed that the bronze coins should thenceforth be coined and issued at the mint, and that, with effect from the 1st August 1906, copper coins for the Government of India should cease to be coined. But the copper coinage for Ceylon and the Straits and for certain Indian States continued in the Calcutta mint. In 1916-17, 3,000,000 pieces of half cents to the value of Rs. 26,250 and 4,000,000 pieces of quarter cents to the value of Rs. 17,500 were coined for the Straits ; and in 1917-18, 1,000,000 pieces of cents to the value of Rs. 10,000 and 2,000,000 pieces of half-cents to the value of Rs. 10,000 were coined for Ceylon.

Bronze coins

* By Notification No. 3129-F. dated the 10th December 1919, it was directed that nickel eight-anna and four-anna pieces should thenceforth be coined at the mint and issued. The eight-anna coin is circular, the diameter being 26 millimetres and the rim is not milled. The four-anna coin has a waved edge with eight crests and eight hollows, the greatest diameter being 25 millimetres and the rim is not milled.

MINT AND COINAGE

The weight and dimensions of the several denominations of bronze coins are given below :—

	Standard weight (in grains Troy)	Diameter (in millimetres)
Pice or quarter anna	75	25·4
Half-pice	37½	21·15
Pie	25	17·45

The statement below shows the bronze coinage of the last five years :—

	Number (of pieces)				Value (in rupees)			
	Quarter anna	Half-pice	Pie pieces	Total	Quarter anna	Half-pice	Pie pieces	Total
1914-15	20,411,600	4,876,800	19,814,400	45,132,800	3,19,400	38,100	1,03,200	4,60,700
1915-16	..	9,830,400	20,563,200	30,393,600	..	76,800	1,07,100	1,83,900
1916-17	9,337,600	5,734,400	14,438,400	29,510,400	1,45,900	44,800	75,200	2,65,900
1917-18	83,257,600	15,296,000	35,174,400	133,728,000	13,00,900	1,19,500	1,83,200	16,03,600
1918-19	117,472,000	6,284,800	24,192,000	147,948,800	18,35,500	49,100	1,26,000	20,10,600

In 1916-17, 4,764,000 pieces of Australian pennies to the value of Rs. 2,97,750 and 3,600,000 pieces of Australian half-pennies to the value of Rs. 1,12,500 were struck in the Calcutta mint ; in addition to these, 4,000,000 half millieme pieces to the value of Rs. 30,406 were coined for the Egyptian Government. In 1917-18, 4,800,000 pieces of Australian pennies to the value of Rs. 3,00,000, and 5,760,000 pieces of Australian half-pennies to the value of Rs. 1,80,000 were struck, and in 1918-19, 1,200,000 pieces of Australian pennies to the value of Rs. 75,000, 1,454,000 pieces of Australian half-pennies to the value of Rs. 45,450 were coined in the Calcutta mint. In 1918-19, also cent pieces numbering 3,000,000 valued at Rs. 52,500 were struck for the Straits Settlements.

Native Mints

With the fall in the prices of silver, which preceded the closure of the Calcutta and Bombay mints in 1893, there was a very large importation of the metal into India and excessive quantities were coined by some of the Indian States during that period and for some years following the closure. It was found, thereafter, that the coinages were greatly in excess of the needs of the States, and operations abated in 1898. The arrangements made with some of the States for the substitution of the British for the local rupee had led to the closing of the local mints. The States in which coinage was carried on during the last fifteen years have been dealt with in table No. 19. The total coinage from new silver amounted to 10,463,108 tolas in 1917 and 10,878,035 tolas in 1918.

MINT AND COINAGE*

No. 3.—IMPORTS into and EXPORTS from BRITISH INDIA of GOLD (COIN, and BULLION) and the amount received and the amount COINED in the MINTS, from 1835-36 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF GOLD COINAGE
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1835-36 to 1844-45 (average)	33,59,000	62,000	32,97,000	4,71,000	2,87,000	7,58,000	4,66,000
1845-46 to 1854-55 (average)	1,08,12,000	5,29,000	1,02,83,000	8,05,000	1,00,000	9,05,000	5,68,000
1855-56 to 1864-65 (average)	5,13,55,000	2,60,000	5,10,95,000	9,53,000	1,05,000	10,58,000	9,41,000
1865-66 to 1874-75 (average)	3,93,18,000	27,40,000	3,65,78,000	2,26,000	26,000	2,52,000	2,51,000
1875-76 to 1884-85 (average)	3,22,44,000	56,05,000	2,66,39,000	1,25,000	..	1,25,000	1,25,000
1885-86 to 1894-95 (average)	3,46,56,000	1,83,89,000	1,62,67,000	98,000	..	98,000	93,000
1895-96	5,02,93,000	2,50,33,000	2,52,60,000	..	..	..	..
1896-97	4,49,12,000	2,20,01,000	2,29,11,000	..	..	..	..
1897-98	7,28,12,000	2,37,27,000	4,90,85,000	(a)	(a)	(a)	..
1898-99	8,84,00,000	2,33,66,000	6,50,34,000				
1899-1900	11,44,88,000	2,00,82,000	9,44,06,000				
1900-01	11,89,80,000	11,05,59,000	84,21,000				
1901-02	8,30,75,000	6,36,99,000	1,93,76,000				
1902-03	13,19,24,000	4,42,78,000	8,76,46,000	..	17,000	17,000	..
1903-04	20,14,79,000	10,21,62,000	9,93,17,000				
1904-05	21,81,20,000	12,10,61,000	9,70,59,000				
1905-06	14,74,90,000	14,29,10,000	45,80,000	1,05,000	46,000	1,51,000	..
1906-07	18,53,34,000	3,67,73,000	14,85,61,000	..	8,000	8,000	..
1907-08	20,75,21,000	3,38,49,000	17,36,77,000	..	30,000	30,000	..
1908-09	8,40,41,000	4,04,88,000	4,35,54,000	..	18,000	18,000	..
1909-10	25,03,10,000	3,35,15,000	21,67,95,000	..	16,000	16,000	..
1910-11	27,89,25,000	3,91,39,000	23,97,86,000	..	48,000	48,000	..
1911-12	41,49,36,000	3,73,38,000	37,75,98,000	..	52,000	52,000	..
1912-13	41,29,08,000	7,28,96,000	34,00,12,000	..	42,000	42,000	..
1913-14	28,22,64,000	4,90,26,000	23,32,38,000	..	87,000	87,000	..
1914-15	10,70,38,000	3,05,64,000	7,64,74,000	..	2,59,000	2,59,000	..
1915-16	5,28,17,000	6,39,08,000	-1,10,91,000	..	7,000	7,000	..
1916-17	13,33,79,000	10,25,000	13,23,54,000	..	1,000	1,000	1,54,000 (b)
1917-18	29,09,49,000	3,91,63,000	25,17,86,000	..	4,000	4,000	..
1918-19	2,27,63,000	7,84,01,000	-5,56,38,000	..	1,000	1,000	5,10,76,000 (c)

* Compiled from special returns furnished by the Masters of the Mints at Calcutta and Bombay
(a) Gold received by the Mints on behalf of the Paper Currency Department is omitted from this table
(b) Represents the value of hundred-piastre pieces coined for the Egyptian Government
(c) Represents the value of 15 rupee gold pieces and sovereigns coined by Royal Mint, Bombay

MINT AND COINAGE

No. 4.—IMPORTS into and EXPORTS from BRITISH INDIA of SILVER and the amount received into the MINTS
from 1835-36 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF THE SILVER COINAGE		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half, quarter and one-eighth rupees	To AL.
1835-36 to 1844-45 (average)	2,50,23,000	44,88,000	2,05,35,000	2,11,67,000	1,64,38,000	3,76,05,000	3,40,85,000	18,82,000	3,59,67,000
1845-46 to 1854-55 (average)	2,67,81,000	1,14,54,000	1,53,27,000	2,25,29,000	87,03,000	3,12,32,000	3,05,44,000	20,00,000	3,25,44,000
1855-56 to 1864-65 (average)	10,98,13,000	96,10,000	10,02,03,000	8,02,59,000	1,23,89,000	9,26,48,000	8,76,23,000	32,52,000	9,08,75,000
1865-66 to 1874-75 (average)	7,68,82,000	1,44,22,000	6,24,60,000	5,09,52,000	9,59,000	5,19,11,000	4,88,36,000	24,40,000	5,12,76,000
1875-76 to 1884-85 (average)	8,10,91,000	1,54,17,000	6,56,74,000	6,28,80,000	32,95,000	6,61,75,000	6,19,34,000	29,37,000	6,48,71,000
1885-86 to 1894-95 (average)	11,87,15,000	1,44,30,000	10,42,85,000	7,08,26,000	70,90,000	7,79,16,000	7,32,69,000	46,01,000	7,78,70,000
1895-96	8,33,87,000	1,75,65,000	6,58,22,000	..	29,44,000	29,44,000	..	29,27,000	29,27,000
1896-97	8,59,34,000	2,73,73,000	5,85,61,000	..	69,83,000	69,83,000	..	57,34,000	57,34,000
1897-98	13,24,94,000	4,77,59,000	8,47,35,000	70,60,000	61,62,000	1,32,22,000	48,65,000	49,92,000	98,57,000
1898-99	9,05,56,000	5,07,48,000	3,98,08,000	22,16,000	33,04,000	55,20,000	41,80,000	28,04,000	69,84,000
1899-1900	9,52,49,000	5,94,82,000	3,57,67,000	..	2,11,27,000	2,11,27,000	1,30,18,000	92,42,000	2,22,60,000
1900-01	12,67,87,000	3,17,15,000	9,50,72,000	5,08,13,000	10,09,75,000	15,17,88,000	17,14,79,000	11,70,000	17,26,49,000
1901-02	12,29,38,000	5,10,10,000	7,19,28,000	52,75,000	2,80,84,000	3,33,59,000	4,95,21,000	18,27,000	5,13,48,000
1902-03	12,18,65,000	5,22,98,000	6,95,67,000	2,98,86,000	8,14,14,000	11,13,00,000	11,27,23,000	11,72,000	11,38,95,000
1903-04	18,37,82,000	4,72,55,000	13,65,27,000	12,19,000	13,20,76,000	13,32,95,000	16,17,18,000	35,94,000	16,53,12,000
1904-05	17,69,62,000	4,33,47,000	13,26,15,000	1,47,000	9,81,10,000	9,82,57,000	10,87,85,000	49,19,000	11,37,04,000
1905-06	16,90,20,000	1,17,90,000	15,72,30,000	6,40,000	13,05,02,000	13,71,42,000	19,59,88,000	40,27,000	20,00,15,000
1906-07	26,04,64,000	2,04,09,000	24,00,55,000	1,74,000	21,17,68,000	21,19,42,000	25,37,03,000	71,54,000	26,08,57,000
1907-08	21,53,19,000	2,06,36,000	19,46,83,000	..	12,17,97,000	12,17,97,000	17,32,70,000	78,87,000	18,11,57,000
1908-09	14,33,99,000	2,27,15,000	12,06,84,000	50,000	2,60,89,000	2,61,39,000	2,51,31,000	34,05,000	2,85,36,000
1909-10	12,49,24,000	3,04,75,000	9,44,49,000	51,000	2,25,63,000	2,26,14,000	2,07,71,000	9,85,000	2,17,56,000
1910-11	11,88,11,000	3,21,31,000	8,66,80,000	..	2,17,81,000	2,17,81,000	1,52,42,000	66,83,000	2,19,25,000
1911-12	11,97,72,000	6,64,01,000	5,33,71,000	..	2,50,76,000	2,50,76,000	2,45,09,000	35,65,000	2,80,74,000
1912-13	20,54,10,000	3,34,22,000	17,19,88,000	1,29,21,000	6,28,41,000	7,57,62,000	18,75,29,000	78,41,000	19,53,70,000
1913-14	15,21,32,000	2,18,03,000	13,03,29,000	36,59,000	5,64,36,000	6,00,95,000	12,13,61,000	1,02,08,000	13,15,69,000
1914-15	11,10,45,000	2,23,80,000	8,87,15,000	..	2,07,01,000	2,07,01,000	1,80,72,000	37,20,000	2,17,95,000
1915-16	6,66,46,000	1,83,50,000	4,82,96,000	1,39,000	1,64,13,000	1,65,52,000	1,48,00,000	14,02,000	1,62,02,000
1916-17	25,11,48,000	6,31,47,000	18,80,01,000	8,73,000	29,45,74,000	29,54,47,000	29,89,00,000	88,07,000	30,77,07,000
1917-18	22,66,94,000	3,62,76,000	19,04,18,000	..	22,51,74,000	22,51,74,000	22,58,33,000	1,28,74,000	23,87,07,000
1918-19	69,08,92,000	1,17,02,000	67,91,90,000	1,38,85,000	53,23,76,000	54,62,61,000	50,10,06,000	1,95,29,000	52,05,35,000

NOTE.—From the 26th June 1893, the mints were closed to the unrestricted coinage of silver. From the same date silver belonging to the Government has been valued at its cost price instead of at the fixed rate of Rs 1 per tola of standard silver, but old rupees received for recoinage, as entered in table No. 4, are still taken at their nominal value. The silver received into the mint for coinage into British dollars intended for circulation in the Far East and into the new dollar adopted as the currency of the Straits Settlements is excluded from this table. Particulars of the coinage of these British and Straits dollars will be found in table No. 18

No. 5.—QUANTITY (in ounces) of GOLD and SILVER IMPORTED into and EXPORTED from BRITISH INDIA from and to FOREIGN PORTS in each official year from 1873-74 to 1918-19

	GOLD			SILVER		
	Imported	Exported	Net imports	Imported	Exported	Net imports
1873-74 . . .	—	—	331,554	—	—	8,747,151
1874-75 . . .	—	—	446,964	—	—	16,269,590
1875-76 . . .	—	—	355,985	—	—	5,451,074
1876-77 . . .	—	—	62,606	—	—	25,229,986
1877-78 . . .	—	—	102,628	—	—	51,436,354
1878-79 . . .	—	—	177,101	—	—	13,916,146
1879-80 . . .	—	—	374,227	—	—	27,581,194
1880-81 . . .	—	—	777,533	—	—	13,642,358
1881-82 . . .	—	—	1,028,240	—	—	18,852,031
1882-83 . . .	—	—	1,048,810	—	—	26,216,055
1883-84 . . .	—	—	1,138,584	—	—	22,448,221
1884-85 . . .	—	—	973,053	—	—	25,393,863
1885-86 . . .	—	—	544,437	—	—	40,677,913
1886-87 . . .	—	—	393,174	—	—	25,078,814
1887-88 . . .	569,684	41,646	528,038	37,877,141	5,094,542	32,782,599
1888-89 . . .	512,287	50,710	461,577	37,844,665	5,408,636	32,436,029
1889-90 . . .	850,232	76,848	773,384	43,940,659	5,296,885	38,643,774
1890-91 . . .	1,175,875	161,646	1,014,229	56,190,870	4,661,785	51,259,085
1891-92 . . .	709,102	285,454	423,648	38,177,580	5,829,142	32,348,438
1892-93 . . .	272,442	726,925	—454,483	54,180,144	8,656,632	45,523,512
1893-94 . . .	474,635	378,399	96,236	60,328,296	5,999,323	54,328,973
1894-95 . . .	236,873	926,843	—689,970	32,638,069	5,598,047	27,040,022
1895-96 . . .	695,055	372,432	322,623	34,082,810	7,064,731	27,018,079
1896-97 . . .	657,238	347,873	309,365	37,520,322	11,591,234	25,929,088
1897-98 . . .	1,129,149	397,114	732,035	68,535,612	24,250,995	44,284,617
1898-99 . . .	1,432,461	410,461	1,022,000	49,226,780	26,061,355	23,165,425
1899-1900 . . .	1,914,037	353,225	1,560,812	50,663,542	32,017,260	18,646,282
1900-01 . . .	1,987,738	1,881,060	106,678	64,746,549	15,311,385	49,435,164
1901-02 . . .	1,372,249	1,097,743	274,506	66,726,972	27,721,780	39,005,192
1902-03 . . .	2,187,384	770,766	1,416,618	75,569,185	32,294,876	42,274,309
1903-04 . . .	3,330,466	1,764,229	1,566,237	104,324,765	25,142,629	79,182,136
1904-05 . . .	3,605,017	2,088,025	1,516,992	98,118,908	23,769,313	74,349,595
1905-06 . . .	2,396,420	2,461,892	—65,472	88,853,079	4,535,314	84,317,765
1906-07 . . .	3,019,161	642,010	2,377,151	125,878,008	7,679,151	118,198,857
1907-08 . . .	3,380,405	599,065	2,781,340	106,358,274	8,442,915	97,915,359
1908-09 . . .	1,334,107	708,769	625,338	85,048,761	11,308,630	73,740,131
1909-10 . . .	4,095,042	589,906	3,505,136	75,501,745	14,486,993	61,014,752
1910-11 . . .	4,527,061	683,639	3,843,422	69,272,319	14,396,030	54,876,289
1911-12 . . .	6,871,312	647,286	6,224,026	70,378,747	38,149,647	32,229,100
1912-13 . . .	6,813,000	1,251,000	5,562,000	107,190,000	16,113,000	91,077,000
1913-14 . . .	4,593,000	844,000	3,749,000	79,835,000	8,728,000	71,107,000
1914-15 . . .	1,705,000	527,000	1,178,000	64,160,000	8,394,000	55,766,000
1915-16 . . .	833,000	1,094,000	—261,000	39,833,000	6,901,000	32,932,000
1916-17 . . .	2,283,000	18,000	2,265,000	116,959,000	24,765,000	92,194,000
1917-18 . . .	4,903,000	696,000	4,207,000	88,814,000	14,283,000	74,531,000
1918-19 . . .	390,000	1,346,000	—956,000	241,748,000	4,719,000	237,029,000

NOTE.—The quantities in the column "net imports" for both gold and silver, for the years 1873-74 to 1886-87, are estimates only, deduced from the declared values of the trade for those years by the following process:

For gold, the rupee value of the monthly net imports was converted into sterling at the average rate of exchange in each month, and this sterling value was then divided by the English mint price of gold (£3 17s. 10½d. per ounce). For silver, the average price of ₹107 per 100 tolas, or ₹285.33 per 100 ounces was taken as the basis of the value of the annual imports

No. 6.—OLD GOVERNMENT of INDIA RUPEES (including small SILVER COINS) received into the MINTS for RECOINAGE, and SILVER COINAGE in each MINT, from 1835-36 to 1918-19

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE				VALUE OF NEW RUPEES AND SMALL SILVER PIECES COINED			
	Calcutta mint	Bombay mint	Madras mint (a)	Total value	Calcutta mint	Bombay mint	Madras mint (a)	Total new coinage
1835-36 to 1844-45 (average)	70,58,000	44,54,000	8,73,000	1,23,80,000	2,27,64,000	1,19,13,000	12,89,000	3,59,66,000
1845-46 to 1854-55 (average)	24,87,000	25,22,000	17,97,000	68,06,000	1,63,63,000	1,28,48,000	33,32,000	3,25,43,000
1855-56 to 1864-65 (average)	16,29,000	30,42,000	2,53,000	49,29,000	4,23,06,000	4,15,93,000	69,76,000	9,08,75,000
1865-66 to 1874-75 (average)	4,02,000	2,66,000	32,000	7,00,000	2,15,80,000	2,89,50,000	7,46,000	5,12,76,000

(a) The Madras Mint ceased to exist from the 1st September 1869

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE			VALUE OF NEW RUPEES AND SMALL SILVER PIECES * COINED		
	Calcutta mint	Bombay mint	Total value	Calcutta mint	Bombay mint	Total new coinage
1875-76 to 1884-85 (average)	17,94,000	7,16,000	25,10,000	1,83,50,000	4,65,21,000	6,48,71,000
1885-86 to 1894-95 (average)	23,62,000	1,89,000	25,51,000	2,06,40,000	5,72,30,000	7,78,70,000
1895-96	27,38,000	1,66,000	29,04,000	29,27,000	..	29,27,000
1896-97	38,90,000	25,23,000	64,13,000	35,87,000	21,47,000	57,34,000
1897-98	28,49,000	32,19,000	60,68,000	47,05,000	51,52,000	98,57,000
1898-99	21,12,000	11,46,000	32,58,000	18,63,000	51,21,000	69,84,000
1899-1900.	80,82,000	9,69,000	90,51,000	1,64,65,000	57,95,000	2,22,60,000
1900-01	26,66,000	6,18,000	32,84,000	6,06,37,000	11,20,12,000	17,26,49,000
1901-02	86,27,000	44,81,000	1,31,08,000	1,75,88,000	3,37,60,000	5,13,48,000
1902-03	5,52,11,000	2,61,85,000	8,13,96,000	5,25,03,000	6,13,92,000	11,38,95,000
1903-04	4,11,40,000	1,26,18,000	5,37,58,000	6,90,07,000	9,63,05,000	16,53,12,000
1904-05	2,50,16,000	1,05,68,000	3,55,84,000	4,56,41,000	6,80,63,000	11,37,04,000
1905-06	1,79,92,000	1,32,55,000	3,12,47,000	7,82,91,000	12,17,24,000	20,00,15,000
1906-07	1,52,89,000	1,17,87,000	2,70,76,000	10,01,26,000	16,07,31,000	26,08,57,000
1907-08	1,47,80,000	94,61,000	2,42,41,000	7,23,01,000	10,88,56,000	18,11,57,000
1908-09	1,64,32,000	96,53,000	2,60,85,000	1,82,05,000	1,03,31,000	2,85,36,000
1909-10	1,26,82,000	98,74,000	2,25,56,000	1,19,85,000	1,17,09,000	2,36,94,000
1910-11	1,37,45,000	80,30,000	2,17,75,000	1,38,07,000	99,61,000	2,37,68,000
1911-12	1,52,21,000	98,42,000	2,50,63,000	1,55,00,000	1,26,32,000	2,81,32,000
1912-13	2,81,50,000	72,41,000	3,53,91,000	8,37,59,000	12,45,15,000	20,82,74,000
1913-14	1,77,57,000	87,21,000	2,64,78,000	6,67,36,000	6,88,46,000	13,55,82,000
1914-15	1,36,61,000	67,75,000	2,04,36,000	1,49,05,000	71,90,000	2,20,95,000
1915-16	1,04,35,000	59,75,000	1,64,10,000	1,04,02,000	58,00,000	1,62,02,000
1916-17	89,77,000	48,78,000	1,38,55,000	16,28,02,000	16,04,77,000	32,32,79,000
1917-18	83,64,000	43,13,000	1,26,77,000	9,98,62,000	14,82,97,000	24,81,59,000
1918-19	40,25,000	15,19,000	55,44,000	27,47,67,000	24,73,53,000	52,21,20,000

* Including dollars, cent pieces, and piastres

MINT AND COINAGE

No. 7:— COINS other than the GOVERNMENT OF INDIA RUPEES received into the MINTS for RECOINAGE, in each official year from 1894-95 to 1918-19
VALUE (in Rupees)

	CALCUTTA MINT					BOMBAY MINT				GRAND TOTAL
	Indian State coins	Faruckabad, Arcot and Surat rupees	Portuguese Indian coins	Burmese coins	Total	Indian State coins	Faruckabad and Arcot rupees	Portuguese Indian coins	Total	
1894-95 .	..	230	8,970	990	10,190	14	..	23,285	23,299	33,489
1895-96 .	..	..	2,220	190	2,410	32,333	..	2,873	35,206	37,616
1896-97 .	400	170	..	60	630	5,56,140	7,069	2,989	5,66,198	5,66,828
1897-98 .	12,90,322	..	..	..	12,90,322	58,62,145	460	397	58,63,002	71,53,324
1898-99 .	..	..	400	..	400	22,60,040	830	216	22,61,086	22,61,486
1899-1900	..	..	..	..	..	16,675	2,632	73	19,380	19,380
1900-01 .	1,49,96,492	..	..	..	1,49,96,492	3,58,16,558	15,995	..	3,58,32,553	5,08,29,045
1901-02 .	..	..	..	..	..	52,75,010	16,831	..	52,91,841	52,91,841
1902-03 .	..	..	..	..	..	2,98,86,014	18,009	..	2,99,04,023	2,99,04,023
1903-04 .	4,166	..	..	..	4,166	12,15,446	15,376	..	12,30,822	12,34,988
1904-05 .	..	..	..	..	..	1,47,221	6,130	..	1,53,351	1,53,351
1905-06 .	952	..	..	..	952	6,39,202	4,118	..	6,43,320	6,44,272
1906-07 .	990	..	..	..	990	1,72,885	32	..	1,72,917	1,73,907
1907-08 .	..	..	..	..	..	..	3,430	..	3,430	3,430
1908-09 .	..	..	..	..	..	50,000	2,051	..	52,051	52,051
1909-10 .	..	..	..	..	..	51,459	3,421	..	54,880	54,880
1910-11 .	..	..	..	..	..	..	6,059	..	6,059	6,059
1911-12 .	..	..	..	..	..	..	12,625	..	12,625	12,625
1912-13 .	1,05,12,300	..	..	..	1,05,12,300	24,08,653	7,183	..	24,15,836	1,29,28,136
1913-14 .	31,32,840	..	..	..	31,32,840	5,26,040	1,787	..	5,27,827	36,60,667
1914-15 .	..	..	..	..	..	..	150	..	150	150
1915-16 .	..	..	..	..	..	..	..	..	..	..
1916-17 .	..	..	..	..	..	..	..	..	..	..
1917-18 .	..	..	..	..	..	..	..	..	6*	6*
1918-19 .	..	..	..	..	..	..	..	..	7*	7*

Arrangements were made in 1897 with Bhopal and Kashmir, and subsequently with other States, for the conversion of the local currencies by substituting Government of India rupees for the State coinage then in circulation. The details of such coins received into the mints, of which the totals appear in the foregoing statement are noted below :—

	R		R
Kashmir coins .	1897-98 14,15,938	Khairpur—	
	1898-99 20,23,331	Chalans 1903-04 1,54,264	
Bhopal coins .	1897-98 55,32,624	Dungarpur, Banswara, and Shahpura—	
	1898-99 1,92,506	Chitori coins .	1904-05 772
Baroda—			1908-09 50,000
Babashahi rupees .	1900-01 3,61,71,543	Salim Sahi coins 1904-05 299	
Radhanpur .	Jorawarsai rupees 1900-01 9,04,672	Karauli coins 1905-06 6,40,154	
	Koris and Panchias 1900-01 46,33,969	Tonk—	
	Bijeshahis 1900-01 84,29,847	Mahammed Khani coins 1906-07 1,73,875	
	Iktisandas 1900-01 6,35,659	Bundelkhand—	
Jodhpur .	Kotah rupees 1901-02 29,84,318	Srinagari coins 1909-10 51,459	
	Jhalawar rupees 1901-02 8,39,817	Nepal rupees 1912-13 1,05,12,300	
	Bundi rupees 1901-02 30,898	Junagadh—	
	Cambay rupees 1901-02 14,19,077	Kori coins 1912-13 24,08,653	
Indore—		Murshidabad rupees 1913-14 31,32,840	
Hali rupees .	1902-03 2,98,86,014	Kishangarh State—	
	1903-04 5,94,427	Chaubisania coins 1913-14 5,26,040	
Sirohi—			
Bhilari rupees .	1903-04 4,70,921		
	1904-05 1,46,150		

* Represents figures for foreign coins

MINT AND COINAGE

No. 8.—DESCRIPTION of GOLD, SILVER, and NICKEL COINS struck in the MINTS, in each official year from 1899-1900 to 1918-19

TALE	GOLD.	SILVER					NICKEL			Total of Gold, Silver and Nickel Coins
	15 Rupees Gold coins and sovereigns	Rupees	Half-rupees	Quarter-rupees	One-eighth rupees	TOTAL	One-eighth rupees (b)	One anna (a)	TOTAL.	
1899-1900	..	13,018,000	18,067,000	..	1,664,000	32,749,000	..	..	..	32,749,000
1900-01	..	171,479,000	..	1,606,000	6,144,000	179,229,000	..	..	..	179,229,000
1901-02	..	49,520,000	..	2,004,000	10,610,000	62,134,000	..	..	..	62,134,000
1902-03	..	112,723,000	..	2,471,000	4,434,000	119,628,000	..	..	..	119,628,000
1903-04	..	161,717,000	..	7,060,000	14,632,000	183,409,000	..	..	..	183,409,000
1904-05	..	108,785,000	..	10,026,000	19,303,000	138,114,000	..	..	..	138,114,000
1905-06	..	195,987,000	1,646,000	6,300,000	13,031,000	216,964,000	..	..	..	216,964,000
1906-07	..	253,703,000	3,436,000	10,672,000	22,145,000	289,956,000	..	..	..	289,956,000
1907-08	..	173,270,000	4,641,000	11,464,000	21,600,000	210,975,000	..	37,256,000	37,256,000	248,231,000
1908-09	..	25,131,000	1,576,000	7,084,000	6,769,000	40,560,000	..	22,536,000	22,536,000	63,096,000
1909-10	..	20,771,000	1,569,000	..	1,604,000	23,944,000	..	24,800,000	24,800,000	48,744,000
1910-11	..	15,243,000	4,222,000	9,056,000	18,461,000	46,982,000	..	40,200,000	40,200,000	87,182,000
1911-12	..	24,509,000	2,878,000	3,413,000	10,186,000	40,986,000	..	41,760,000	41,760,000	82,746,000
1912-13	..	187,529,000	4,895,000	11,863,000	19,421,000	223,708,000	..	39,776,000	39,776,000	263,484,000
1913-14	..	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000	..	46,320,000	46,320,000	215,065,000
1914-15	..	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000	..	42,352,000	42,352,000	78,932,000
1915-16	..	14,800,000	2,804,000	..	..	17,604,000	..	7,670,000	7,670,000	25,274,000
1916-17	..	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000	..	39,087,000	39,087,000	377,030,000
1917-18	..	225,833,000	8,822,000	21,072,000	25,560,000	281,287,000	3,848,000	58,067,000	61,915,000	343,202,000
1918-19	3,405,075(c)	501,006,000	13,771,000	50,575,000	..	565,352,000	85,991,000	80,692,000	166,683,000	735,440,000
VALUE (in rupees)										
1899-1900	..	1,30,18,000	90,34,000	..	2,08,000	2,22,60,000	..	..	..	2,22,60,000
1900-01	..	17,14,79,000	..	4,02,000	7,68,000	17,26,49,000	..	..	..	17,26,49,000
1901-02	..	4,95,21,000	..	5,01,000	13,26,000	5,13,48,000	..	..	..	5,13,48,000
1902-03	..	11,27,23,000	..	6,18,000	5,54,000	11,38,95,000	..	..	..	11,38,95,000
1903-04	..	16,17,18,000	..	17,65,000	18,29,000	16,53,12,000	..	..	..	16,53,12,000
1904-05	..	10,87,85,000	..	25,06,000	24,13,000	11,37,04,000	..	..	..	11,37,04,000
1905-06	..	19,59,88,000	8,23,000	15,75,000	16,29,000	20,00,15,000	..	..	..	20,00,15,000
1906-07	..	25,37,03,000	17,18,000	26,68,000	27,68,000	26,08,57,000	..	..	..	26,08,57,000
1907-08	..	17,32,70,000	23,21,000	28,66,000	27,00,000	18,11,57,000	..	23,28,000	23,28,000	18,34,85,000
1908-09	..	2,51,31,000	7,88,000	17,71,000	8,46,000	2,85,36,000	..	14,08,000	14,08,000	2,99,44,000
1909-10	..	2,07,71,000	7,84,000	..	2,01,000	2,17,56,000	..	15,50,000	15,50,000	2,33,06,000
1910-11	..	1,52,42,000	21,11,000	22,64,000	23,08,000	2,19,25,000	..	25,13,000	25,13,000	2,44,38,000
1911-12	..	2,45,09,000	14,39,000	8,53,000	12,73,000	2,80,74,000	..	26,10,000	26,10,000	3,06,84,000
1912-13	..	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000	..	24,86,000	24,86,000	19,78,56,000
1913-14	..	12,13,61,000	22,74,000	51,59,000	27,75,000	13,15,69,000	..	28,95,000	28,95,000	13,44,64,000
1914-15	..	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000	..	26,47,000	26,47,000	2,44,42,000
1915-16	..	1,48,00,000	14,02,000	..	..	1,62,02,000	..	4,79,000	4,79,000	1,66,81,000
1916-17	..	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000	..	24,43,000	24,43,000	31,01,50,000
1917-18	..	22,58,33,000	44,11,000	52,68,000	31,95,000	23,87,07,000	4,81,000	36,29,000	41,10,000	24,28,17,000
1918-19	5,10,76,125	50,10,06,000	68,85,000	1,26,44,000	..	52,05,35,000	1,07,49,000	50,43,000	1,57,92,000	58,74,03,000

(a) By Notification No. 4597-A. of the Government of India, dated the 22nd July 1907, the coining and issue of the nickel one anna piece were ordered

(b) See page 13

(c) Includes 1,295,372, sovereigns valued at Rs. 1,94,30,580

MINT AND COINAGE

No. 9.—DESCRIPTIONS of COPPER and BRONZE COINS struck in the MINTS, in each official year from 1899-1900 to 1918-19

	COPPER							BRONZE (a)			
	Quarter annas	Half pice	Pie pieces	CENTS			TOTAL OF COPPER COINS	Quarter annas	Half pice	Pie pieces	TOTAL OF BRONZE COINS (g)
				Cents	Half cents	Quarter cents					
TABLE											
1899-1900	40,095,000	7,936,000	10,056,000	2,085,000	..	2,400,000	62,574,000	..	..	..	..
1900-01	30,534,240	5,219,900	..	3,914,000	..	2,000,000	41,668,140	..	..	..	..
1901-02	59,337,760	6,882,816	17,140,554	12,434,000	..	2,036,000	97,831,130	..	..	..	..
1902-03	76,752,966	9,174,084	4,204,800	3,807,500	2,020,000	216,000	96,175,350	..	..	..	..
1903-04	105,974,400	5,376,000	7,883,044	8,074,056	2,011,800	..	129,319,300	..	..	..	..
1904-05	104,594,336	8,464,020	16,506,127	7,974,694	1,000,000	102,625	138,641,802	..	..	..	..
1905-06	130,058,484	8,921,600	13,060,449	1,508,770	1,505,705	2,007,600	157,062,608	..	..	..	..
1906-07	47,228,800	6,345,600	9,072,000	9,255,431	1,520,027	..	73,421,858	115,785,600	5,859,769	2,184,000	123,829,369
1907-08	..	..	..	(b) 2,002,000	(b) 2,000,000	..	4,002,000	234,681,600	8,060,231	20,985,600	263,727,431
1908-09	..	..	..	(c) 5,015,044	(c) 1,400,000	1,200,000	7,615,044	58,290,112	10,035,200	22,036,800	90,362,112
1909-10	..	..	..	(d) 2,500,000	(d) 2,000,000	..	4,500,000	29,966,080	8,492,800	12,316,800	50,775,680
1910-11	..	..	..	(d) 5,000,000	..	..	5,000,000	47,265,685	12,528,130	20,874,706	80,668,421
1911-12	..	..	(e) 504,500	(d) 3,236,000	(d) 1,512,000	..	5,252,500	55,918,260	4,879,970	2,645,294	63,443,524
1912-13	(f) 224,000	..	..	(d) 5,855,025	(b) 4,095,503	..	10,174,528	107,455,909	12,911,328	25,937,897	146,305,134
1913-14	..	..	..	(d) 3,000,000	..	..	3,000,000	122,636,891	10,896,672	16,148,527	149,682,090
1914-15	..	..	(e) 800,000	(d) 3,000,000	(d) 2,000,000	..	5,800,000	20,441,600	4,876,800	19,814,400	45,132,800
1915-16	..	..	..	..	..	..	..	..	9,830,400	20,563,200	30,393,600
1916-17	..	..	..	..	(e) 3,000,000	4,000,000	7,000,000	9,337,600	5,734,400	14,438,400	29,510,400
1917-18	..	..	..	(d) 1,000,000	(d) 2,000,000	..	3,000,000	83,257,600	15,296,000	35,174,400	133,728,000
1918-19	..	..	..	..	..	..	..	117,472,000	6,284,800	24,192,000	147,948,800
VALUE— (in rupees)											
1899-1900	6,26,500	62,000	52,380	46,930	..	13,500	8,01,310	..	..	..	..
1900-01	4,77,100	40,780	..	75,570	..	11,250	6,04,700	..	..	..	..
1901-02	9,27,150	53,770	89,270	2,79,770	..	11,450	13,61,410	..	..	..	..
1902-03	11,99,265	71,672	21,900	72,994	10,100	540	13,76,471	..	..	..	..
1903-04	16,55,850	42,000	41,058	1,68,897	10,059	..	19,17,864	..	..	..	..
1904-05	16,34,287	66,125	85,969	1,60,539	5,000	257	19,52,227	..	..	..	..
1905-06	20,32,164	69,700	68,023	15,088	7,528	11,293	22,03,796	..	..	..	..
1906-07	7,37,950	49,575	47,250	1,86,359	7,600	..	10,28,734	18,09,150	45,779	11,375	18,66,304
1907-08	..	..	..	(b) 20,045	(b) 10,000	..	30,045	36,66,900	62,970	1,09,300	38,39,170
1908-09	..	..	..	(c) 1,12,838	(c) 15,750	(c) 6,750	1,35,338	9,10,783	78,400	1,14,775	11,03,958
1909-10	..	..	..	(d) 25,000	(d) 10,000	..	35,000	4,68,220	66,350	64,150	5,98,726
1910-11	..	..	..	(d) 50,000	..	..	50,000	7,38,526	97,875	1,03,722	9,45,123
1911-12	..	..	(e) 1,971	(d) 32,360	(d) 7,560	..	41,891	8,73,723	38,125	13,777	9,25,625
1912-13	(f) 3,500	..	..	(d) 58,550	(b) 24,227	..	86,277	16,78,999	1,00,870	1,35,093	19,14,962
1913-14	..	..	..	(d) 30,000	..	..	30,000	19,16,201	85,130	84,107	20,85,438
1914-15	..	..	(e) 3,125	(d) 30,000	(d) 10,000	..	43,125	3,19,400	38,100	1,03,200	4,60,700
1915-16	..	..	..	..	..	..	..	..	76,800	1,07,100	1,83,900
1916-17	..	..	..	..	(c) 26,250	(c) 17,500	43,750	1,45,900	44,800	75,200	2,65,900
1917-18	..	..	..	(d) 10,000	(d) 10,000	..	20,000	13,00,900	1,19,500	1,83,200	16,03,600
1918-19	..	..	..	..	..	..	..	18,35,500	49,100	1,26,000	20,10,600

NOTE.—The figures under 'quarter annas' include British East Africa Protectorate pice, Bikaner State pice and half pice; pice for the Sallana Durbar, and Manasir coins for Aden. The number of these coins is shown in tables Nos. 10 and 12 and their values are stated in the notes at foot of table No. 17

(a) By notification No. 3895 A. of the Government of India, dated the 11th July 1906, the coining and issue of bronze coins of the denominations of pice, half pice, and pie were ordered, and the coining of copper coins ceased with effect from the 1st August, 1906

(b) Copper coinages for Ceylon and the Straits

(c) Copper coinage for the Straits

(d) Copper coinage for Ceylon

(e) Represents "Amman Cash" for Pudukottai State (Madras)

(f) Copper coinage for the Sallana State

(g) Excluding bronze coins struck for the Australian and Egyptian Governments and the Straits since 1916-17

MINT AND COINAGE

No. 10.—NUMBER of PIECES of GOLD SILVER, NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1918-19

	GOLD				SILVER			NICKEL (b)		
	Bombay.	Calcutta	Bombay	TOTAL	Calcutta	Bombay	TOTAL	Calcutta	Bombay	TOTAL
1899-1900	...	19,911,125	43,581,463	63,492,588						
1900-01	...	63,696,757	125,001,980	188,698,737						
1901-02	...	(a) 28,395,491	60,937,720	89,333,211						
1902-03	...	59,503,617	91,796,003	151,299,620						
1903-04	...	87,104,338	115,270,454	202,374,792						
1904-05	...	70,051,134	89,076,784	159,127,918						
1905-06	...	95,241,111	122,220,868	217,461,979						
1906-07	...	129,024,714	160,931,270	289,955,984						
1907-08	...	101,191,607	111,729,306	212,920,913	..	37,256,000	37,256,000			
1908-09	...	30,229,222	17,201,339	47,430,561	..	22,536,000	22,536,000			
1909-10	...	14,172,394	30,076,828	44,249,222	..	24,800,000	24,800,000			
1910-11	...	36,196,505	29,722,576	65,919,081	..	40,200,000	40,200,000			
1911-12	...	25,089,004	54,029,365	79,118,369	..	41,760,000	41,760,000			
1912-13	...	104,858,423	124,966,313	229,824,736	..	39,776,000	39,776,000			
1913-14	...	(c) 91,731,763	81,371,651	173,103,414	..	46,320,000	46,320,000			
1914-15	...	(c) 23,765,365	14,414,361	38,179,726	..	42,352,000	42,352,000			
1915-16	...	11,804,282	5,800,058	17,604,340	..	7,670,248	7,670,248			
1916-17	...	(c) 190,879,653	(d) 168,495,855	359,375,508	..	(e) 50,789,230	50,789,230			
1917-18	...	(c) 139,583,493	(d) 161,950,766	301,534,259	2,680,000	(f) 65,463,320	68,143,320			
1918-19	3,405,075	314,420,849	(g) 64,712,250	579,133,099	77,972,000	(h) 89,583,196	167,555,196			

(a) The number of silver pieces coined includes British and Straits dollars, fifty, twenty, ten, and five cent pieces, the details of which appear in table No. 18

(b) See note (a) to table No. 8

(c) The number of silver pieces coined includes Ceylon fifty, twenty-five and ten cent pieces, the total of which appear in table No. 18

(d) The number of silver pieces coined includes Straits twenty and ten cent pieces and Egyptian twenty, ten, five and two piastre pieces details of which appear in table No. 18

(e) The number of nickel pieces coined includes Egyptian ten, five, two and one millieme pieces details of which appears in table No. 12.

(f) The number of nickel pieces coined includes Egyptian ten and five millieme pieces

(g) The number of silver pieces coined includes Straits ten and five cent pieces and Egyptian ten, five and two piastre pieces, details of which appear in table No. 18

(h) Includes Egyptian five millieme pieces, details of which appear in table No. 12

	COPPER			BRONZE (a)	TOTAL COINAGE		
	Calcutta	Bombay	TOTAL		Calcutta	Bombay	TOTAL
1899-1900	59,374,000	3,200,000	62,574,000		79,285,125	46,781,463	126,066,588
1900-01	41,668,140	..	41,668,140		105,364,897	125,001,980	230,366,877
1901-02	97,831,130	..	97,831,130		126,226,621	60,937,720	187,164,341
1902-03	96,175,350	..	96,175,350		155,678,967	91,796,003	247,474,970
1903-04	129,319,300	..	129,319,300		216,423,638	115,270,454	331,694,092
1904-05	138,641,802	..	138,641,802		208,692,936	89,076,784	297,769,720
1905-06	157,062,608	..	157,062,608		252,303,719	122,220,868	374,524,587
1906-07	73,421,858	..	73,421,858	123,829,369	326,275,941	160,931,270	487,207,211
1907-08	(b) 4,002,000	..	4,002,000	263,727,431	368,921,038	148,985,306	517,906,344
1908-09	(c) 7,615,044	..	7,615,044	90,362,112	128,206,378	39,737,339	167,943,717
1909-10	4,500,000	..	4,500,000	50,775,680	69,448,074	54,876,823	124,324,902
1910-11	(d) 5,000,000	..	5,000,000	80,668,421	121,864,926	69,922,576	191,787,502
1911-12	5,252,500	..	5,252,500	63,443,524	93,785,028	95,789,365	189,574,393
1912-13	10,174,528	..	10,174,528	146,305,134	261,338,085	164,742,313	426,080,398
1913-14	(f) 3,000,000	..	3,000,000	149,682,090	241,813,853	127,691,651	369,505,504
1914-15	(d) 5,800,000	..	5,800,000	45,132,800	74,698,165	56,766,361	131,464,526
1915-16	..	..	..	30,393,600	42,197,882	13,470,306	55,668,188
1916-17	(c) 7,000,000	..	7,000,000	(g) 41,874,400	239,754,053	219,285,085	459,039,138
1917-18	(f) 3,000,000	..	3,000,000	(h) 144,288,000	289,551,493	227,414,086	516,965,579
1918-19	..	..	..	(i) 153,603,200	545,996,049	357,700,521	903,696,570

(a) See note (a) to tables Nos. 9 and 11

(b) Copper coinage for Ceylon and the Straits

(c) Copper coinage for the Straits

(d) Copper coinage for Ceylon, including 504,500 pieces and 800,000 pieces representing Amman Cash coined in 1911-12 and 1914-15, respectively for the Pudukkottai State

(e) Copper coinage for Ceylon and the Straits, including 224,000 pieces coined for the Sallana State

(f) Copper coinage for Ceylon

(g) The number of bronze pieces coined includes Australian pennies and half-pennies and Egyptian half-millimes the details of which appear in table No. 12

(h) The number of bronze pieces coined includes Australian pennies and half-pennies the details of which appear in table No. 12

(i) The number of bronze pieces coined includes Australian pennies and half-pennies and Straits one cent pieces the details of which appear in table No. 12

No. 11.—NUMBER of PIECES of the several denominations of COPPER and BRONZE COINS, exclusive of CENTS and other FOREIGN COINS, struck in the CALCUTTA MINT, in each official year from 1899-1900 to 1918-19

	COPPER			BRONZE (a)			Total of Copper and Bronze Coins
	CALCUTTA			CALCUTTA			
	Single pie	Pies	Half pie	Single pie	Pies	Half pie	
1899-1900	36,896,000	10,056,000	7,936,000	..	..	..	54,888,000
1900-01	30,534,240	..	5,219,900	..	..	..	35,754,140
1901-02	59,337,760	17,140,554	6,882,816	..	..	..	83,361,130
1902-03	76,752,966	4,204,800	9,174,084	..	..	..	90,131,850
1903-04	105,974,400	7,883,044	5,376,000	..	..	..	119,233,444
1904-05	104,594,336	16,506,127	8,464,020	..	..	..	129,564,483
1905-06	130,058,484	18,060,449	8,921,600	..	..	..	152,040,533
1906-07	47,228,800	9,072,000	6,345,600	115,785,600	2,184,000	5,859,769	186,475,769
1907-08	..	..	..	(b) 234,681,600	20,985,600	8,060,231	263,727,431
1908-09	..	..	..	(c) 58,290,112	22,036,800	10,035,200	90,362,112
1909-10	..	..	..	29,966,080	12,316,800	8,492,800	50,775,680
1910-11	..	..	..	47,265,685	20,874,706	12,528,030	80,668,421
1911-12	..	(d) 504,500	..	55,918,260	2,645,294	4,879,970	63,948,024
1912-13	(e) 224,000	..	..	107,455,909	25,937,897	12,911,328	146,529,134
1913-14	..	..	..	122,636,891	16,148,527	10,896,672	149,682,090
1914-15	..	(d) 800,000	..	20,441,600	19,814,400	4,876,800	45,932,800
1915-16	..	..	..	..	20,563,200	9,830,400	30,393,600
1916-17	..	..	..	9,337,600	14,438,400	5,734,400	29,510,400
1917-18	..	..	..	83,257,600	35,174,400	15,296,000	133,728,000
1918-19	..	..	..	117,472,000	24,192,000	6,284,800	147,948,800

NOTE.—Copper and Bronze coins for circulation in India are struck in the Calcutta Mint only

(a) By Notification No. 3895A of the Government of India, dated the 11th July 1906 the coining and issue of bronze coins of the denominations of pie, half pie and pie were ordered, and the coining of copper coins ceased with effect from the 1st August 1906

(b) Includes 6,400,000 pie for the Bikaner State

(d) Represents Amman Cash for the Pudukottai State

(c) Includes 224,000 pie for the Sallana Durbar

(e) Represents coins for the Sallana State

No. 12.—NUMBER of PIECES of the several denominations of NICKEL COPPER and BRONZE COINS, other than those of the GOVERNMENT of INDIA, struck in each MINT, in each official year from 1899-1900 to 1918-19

	NICKEL				COPPER							BRONZE.			
	BOMBAY				BOM- BAY	CALCUTTA						CALCUTTA			
	Egyptian.				British East Africa	Ceylon			Straits			Australian		Straits	Egyptian
	10 milliemes	5 milliemes	2 milliemes	One milliemes	pice	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents	pennies	$\frac{1}{2}$ pennies	cents	$\frac{1}{2}$ milliemes
1899-1900	...	...	...	...	3,200,000	..	..	..	2,086,000	..	2,400,000	..	..	..	..
1900-01	...	...	...	...	..	1,000,000	..	..	2,914,000	..	2,000,000	..	..	..	..
1901-02	...	...	...	...	..	..	..	..	12,434,000	..	2,036,000	..	..	..	..
1902-03	...	...	...	...	..	1,014,000	2,020,000	216,000	2,793,500	..	..	..	..	..	..
1903-04	...	...	...	...	..	1,021,500	2,011,800	..	7,052,556	..	..	..	..	..	..
1904-05	...	...	...	...	..	1,507,250	1,000,000	102,625	6,467,444	..	..	..	..	..	..
1905-06	...	...	...	...	..	1,508,770	1,505,705	..	..	..	2,007,600	..	..	..	..
1906-07	...	...	...	...	..	1,751,080	1,520,027	..	7,504,351	..	..	..	..	..	..
1907-08	...	...	...	...	..	2,000,000	2,000,000	..	2,000	..	..	..	..	..	..
1908-09	...	...	...	...	..	..	..	..	5,015,044	1,400,000	1,200,000	..	..	..	..
1909-10	...	...	...	...	..	2,500,000	2,000,000	..	..	..	..	..	..	..	..
1910-11	...	...	...	...	..	5,000,000	..	..	..	..	..	..	..	..	..
1911-12	...	...	...	...	..	3,236,000	1,512,000	..	..	..	..	..	..	..	..
1912-13	...	...	...	...	..	5,855,025	3,495,503	..	..	600,000	..	..	..	..	..
1913-14	...	...	...	...	..	3,000,000	..	..	..	..	..	..	..	..	..
1914-15	...	...	...	...	..	3,000,000	2,000,000	..	..	..	..	..	..	..	..
1915-16	...	...	...	...	..	..	..	..	..	..	..	..	..	..	..
1916-17	1,097,400	3,686,330	3,006,413	4,002,000	..	..	..	..	..	3,000,000	4,000,000	4,764,000	3,600,000	..	4,000,000
1917-18	1,011,399	5,217,256	...	...	..	..	1,000,000	2,000,000	..	..	..	4,800,000	5,760,000	..	..
1918-19	...	872,069	...	...	..	..	..	..	..	..	..	1,200,000	1,454,400	3,000,000	..

NOTE.—For value of these coins see table No. 17 and notes appended thereto

No. 13.—IMPORTS into and EXPORTS from BENGAL and BURMA of GOLD and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	3,72,78,510	4,500	3,72,74,010			
1900-01	4,60,28,368	13,62,660	4,46,65,708			
1901-02	3,17,91,467	1,51,50,708	1,66,40,759	(a)	(a)	(a)
1902-03	4,29,45,847	20,91,106	4,08,54,741			
1903-04	8,28,86,639	18,33,714	8,10,52,925			
1904-05	8,94,74,427	5,72,637	8,89,01,790	..	5,172	5,172
1905-06	5,13,05,357	21,92,210	4,91,13,147	1,04,485	31,444	1,35,929
1906-07	7,24,18,183	21,41,607	7,02,76,576	..	2,545	2,545
1907-08	5,72,01,903	3,07,698	5,68,94,205	..	2,489	2,489
1908-09	1,98,75,836	17,26,818	1,81,49,018	..	5,149	5,149
1909-10	3,52,37,300	1,44,365	3,50,92,935	..	2,510	2,510
1910-11	3,39,09,536	17,01,444	3,22,08,092	..	5,507	5,507
1911-12	7,01,17,324	2,89,516	6,98,27,808	..	5,696	5,696
1912-13	3,05,84,557	9,53,273	2,96,31,284	..	3,222	3,222
1913-14	3,15,82,561	84,77,749	2,31,04,812	..	878	878
1914-15	1,01,38,247	36,03,672	65,34,575	..	4,355	4,355
1915-16	1,23,30,238	14,08,951	1,09,21,287	..	1,133	1,133
1916-17	1,46,97,189	1,70,795	1,45,26,394	..	95	95
1917-18	12,05,00,375	36,149	12,04,64,226	..	2,885	2,885
1918-19	2,26,97,320	2,25,13,476	1,83,844	..	60	60

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 14.—IMPORTS into and EXPORTS from BENGAL and BURMA of SILVER the amount received into the CALCUTTA MINT, and the SILVER COINAGE in that MINT in each official year from 1899-1900 to 1918-19

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net Imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	1,92,73,910	39,67,180	1,53,06,730	..	1,99,01,673	1,99,01,673	1,30,18,080	34,46,520	..	..	1,64,64,600
1900-01	2,11,10,260	54,66,326	1,56,43,934	1,49,96,492	4,30,36,470	5,80,32,962	6,00,22,971	..	4,01,455	2,13,074	6,06,37,500
1901-02	2,49,17,455	53,56,372	1,95,61,083	..	1,66,29,021	1,66,29,021	1,59,73,591	..	5,01,021	11,13,016	1,75,87,628
1902-03	1,73,56,639	64,60,646	1,08,95,993	..	5,52,11,160	5,52,11,160	5,13,31,176	..	6,17,880	5,54,288	5,25,03,344
1903-04	1,92,02,606	30,84,065	1,61,18,541	4,166	6,83,23,027	6,83,27,193	6,54,12,640	..	17,65,045	18,28,940	6,90,06,625
1904-05	3,68,08,653	12,50,345	3,55,58,308	..	4,44,25,022	4,44,25,022	4,07,21,640	..	25,06,533	24,12,920	4,56,41,093
1905-06	3,32,23,568	12,67,702	3,19,55,866	952	5,54,27,323	5,54,28,275	7,42,64,383	8,23,029	15,74,935	16,28,866	7,82,91,213
1906-07	9,10,97,720	46,57,906	8,64,39,814	990	9,04,22,168	9,04,23,158	9,31,72,018	15,18,054	26,67,985	27,68,081	10,01,26,138
1907-08	5,60,63,388	40,30,119	5,20,33,269	..	5,18,68,493	5,18,68,493	6,53,42,000	13,92,804	28,66,000	27,00,000	7,23,00,804
1908-09	1,65,69,823	36,72,099	1,28,97,724	..	1,64,33,878	1,64,33,878	1,48,00,000	7,88,249	17,70,953	8,46,114	1,82,05,316
1909-10	2,08,77,045	16,78,543	1,91,98,502	..	1,26,85,519	1,26,85,519	1,10,00,000	7,84,293	..	2,00,476	1,19,84,769
1910-11	1,82,67,524	31,00,119	1,51,67,405	..	1,37,45,289	1,37,45,289	80,00,000	17,06,252	20,06,000	29,95,000	1,38,07,252
1911-12	1,97,44,991	10,00,700	1,87,44,291	..	1,52,22,099	1,52,22,099	1,28,26,937	11,46,422	5,61,199	9,65,553	1,55,00,111
1912-13	5,08,37,211	13,27,367	4,95,09,844	1,05,12,309	5,56,00,348	6,61,12,648	7,79,22,000	16,94,957	23,96,761	17,44,933	8,37,58,657
1913-14	4,46,04,904	15,41,908	4,30,62,996	31,32,840	4,77,14,888	5,08,47,728	6,01,00,000	13,61,706	31,71,616	17,02,736	6,63,36,058
1914-15	1,97,51,950	51,70,803	1,45,81,142	..	1,39,25,956	1,39,25,956	1,26,00,000	6,99,946	5,68,469	7,36,450	1,46,04,865
1915-16	1,79,28,970	11,44,703	1,67,84,267	..	1,04,37,500	1,04,37,500	90,00,000	14,02,141	..	..	1,04,02,141
1916-17	8,49,12,899	2,90,266	8,46,22,633	..	13,09,44,359	13,09,44,359	15,65,00,000	99,022	32,94,581	24,73,342	16,23,66,945
1917-18	8,20,65,467	11,62,212	8,09,03,255	..	8,84,50,277	8,84,50,277	9,07,00,000	..	52,67,909	31,94,945	9,91,62,854
1918-19	39,51,34,513	1,332	39,51,33,181	..	28,35,89,813	28,35,89,813	26,04,00,000	17,22,876	1,26,43,774	..	27,47,66,650

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the method of valuation see note to table No. 4

No 15.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of GOLD and the amount received into the BOMBAY MINT, and the GOLD COINAGE in that MINT in each official year from 1899-1900 to 1918-19

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			Value of the Gold Coinage
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1899-1900	7,34,32,480	2,00,77,460	5,33,55,020	(a)	(a)	(a)	..
1900-01	6,74,57,422	10,91,96,186	—4,17,38,764				
1901-02	4,39,07,792	4,78,97,232	—39,89,440				
1902-03	7,07,71,493	4,15,86,912	2,91,84,581				
1903-04	10,70,28,645	10,03,28,383	76,00,262	..	12,200	12,200	..
1904-05	12,61,88,935	12,04,88,285	57,00,650				
1905-06	9,31,00,464	14,06,57,626	—4,75,57,162				
1906-07	10,73,29,656	3,43,29,264	7,30,00,392				
1907-08	14,41,07,564	3,35,36,983	11,05,70,581	..	27,730	27,730	..
1908-09	5,94,36,434	3,81,54,001	2,12,82,433				
1909-10	20,41,23,097	3,33,67,326	17,07,55,771				
1910-11	24,00,99,038	3,74,34,868	20,26,64,170				
1911-12	34,23,89,843	3,60,18,118	30,63,71,725	..	46,150	46,150	..
1912-13	38,18,57,542	7,19,37,390	30,99,20,152				
1913-14	25,02,90,733	3,90,41,952	21,12,48,781				
1914-15	9,69,04,656	2,45,97,489	7,22,07,167				
1915-16	4,04,86,146	6,22,66,194	—2,17,80,048	..	6,230	6,230	..
1916-17	11,86,81,500	8,46,444	11,78,35,056				
1917-18	16,95,48,923	3,91,26,937	13,04,21,986				
1918-19	65,836	5,58,87,867	—5,58,22,031				
					570	570	5,10,76,12 5

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table .

No. 16.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of SILVER, the amount received into the BOMBAY MINT, and the SILVER COINAGE in that MINT in each official year from 1899-1900 to 1918-19

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	7,47,38,110	5,48,59,730	1,98,78,380	..	12,25,739	12,25,739	..	55,87,150	..	2,08,000	57,95,150
1900-01 .	10,32,00,015	2,36,90,759	7,95,09,256	3,58,16,558	5,79,38,313	9,37,54,871	11,14,56,347	..	..	5,54,877	11,20,11,224
1901-02 .	9,52,25,241	4,48,03,291	5,04,21,950	52,75,010	1,14,54,573	1,67,29,583	3,35,46,869	..	..	2,13,235	3,37,60,104
1902-03 .	10,19,77,480	4,53,63,706	5,66,13,774	2,98,86,014	2,62,03,074	5,60,89,088	6,13,91,504	..	..	..	6,13,91,504
1903-04 .	16,20,63,065	4,28,89,224	11,91,73,841	12,15,446	6,37,52,590	6,49,68,036	9,63,04,916	..	..	..	9,63,04,916
1904-05 .	13,90,44,843	4,00,96,540	9,89,48,303	1,47,221	5,36,84,830	5,38,32,051	6,80,63,273	..	..	..	6,80,63,273
1905-06 .	13,50,71,051	89,21,891	12,61,49,160	6,39,202	8,10,74,830	8,17,14,032	12,17,23,238	..	..	..	12,17,23,238
1906-07 .	16,68,67,173	1,46,24,062	15,22,43,111	1,72,885	12,13,46,330	12,15,19,215	16,05,31,265	2,00,002	..	..	16,07,31,267
1907-08 .	15,66,40,984	1,20,70,583	14,45,70,401	..	6,99,29,050	6,99,29,050	10,79,27,893	9,27,843	..	..	10,88,55,736
1908-09 .	12,46,63,775	1,55,15,003	10,91,48,772	50,000	96,55,163	97,05,163	1,03,30,598	..	..	..	1,03,30,598
1909-10 .	10,20,04,538	2,12,42,230	8,07,62,308	51,459	98,77,170	99,28,629	97,71,397	..	..	..	97,71,397
1910-11 .	9,78,85,953	2,21,51,884	7,57,34,069	..	80,35,640	80,35,640	72,42,454	4,04,752	2,58,027	2,12,627	81,17,800
1911-12 .	9,82,25,101	6,21,48,709	3,60,76,392	..	98,54,273	98,54,273	1,16,81,687	2,92,715	2,92,045	3,07,762	1,25,74,209
1912-13 .	15,28,85,095	2,34,57,066	12,44,28,029	24,08,653	72,41,019	96,49,672	10,96,07,154	7,52,378	5,69,097	6,82,064	11,16,11,293
1913-14 .	10,60,96,349	1,20,22,517	9,40,73,832	5,26,040	87,21,028	92,47,068	6,12,60,506	9,12,394	19,87,194	10,72,386	6,52,32,480
1914-15 .	8,95,00,450	1,27,65,644	7,67,34,806	..	67,74,990	67,74,990	54,71,853	4,51,664	5,24,113	7,42,841	71,90,471
1915-16 .	4,84,29,800	1,39,81,819	3,44,47,981	1,39,430	59,75,160	61,14,590	58,00,058	..	..	..	58,00,058
1916-17 .	16,60,35,512	5,38,66,387	11,21,69,125	8,72,690	16,36,29,600	16,45,02,290	14,24,00,266	29,40,115	..	..	14,53,40,381
1917-18 .	13,98,36,581	3,50,38,513	10,47,98,068	..	13,67,23,750	13,67,23,750	13,51,33,293	44,11,140	..	..	13,95,44,433
1918-19 .	29,51,57,229	1,17,00,896	28,34,56,333	1,38,84,910	24,87,86,210	26,26,71,120	24,06,06,326	51,62,333	..	..	24,57,68,659

NOTE.—For a description of the silver received into the mint after the 26th June 1893 and the methods of valuation see note to table No. 4

No. 17 —NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1918-19
VALUE (in Rupees)

	NICKEL COINAGE			COPPER COINAGE				BRONZE COINAGE		
	(a)									
	CALCUTTA MINT.	BOMBAY MINT		CALCUTTA MINT		BOMBAY MINT	TOTAL OF COPPER COINS	CALCUTTA MINT		TOTAL OF BRONZE COINS
		Two anna pieces.	One anna	Single pice, and half pice	Pies, cents, half cents, quarter cents, etc.			Single pice and half pice	Pies	
1899-1900	..	..	..	6,38,500	1,12,810	(b)50,000	8,01,310			
1900-01	..	..	..	5,17,880	86,820	..	6,04,700			
1901-02	..	..	..	9,80,920	3,80,490	..	13,61,410			
1902-03	..	..	..	12,70,937	1,05,534	..	13,76,471			
1903-04	..	..	..	16,97,850	2,20,014	..	19,17,864			
1904-05	..	..	..	17,00,412	2,51,815	..	19,52,227			
1905-06	..	..	..	21,01,864	1,01,932	..	22,03,796			
1906-07	..	..	..	(c)7,87,525	(c)2,41,209	..	10,28,734	18,54,929	11,375	18,66,304
1907-08	..	..	23,28,500	..	(d)30,045	..	30,045	(e)37,29,870	1,09,300	38,39,170
1908-09	..	..	14,08,500	..	(f)1,35,338	..	1,35,338	(g)9,89,183	1,14,775	11,03,958
1909-10	..	..	15,50,000	..	(h)35,000	..	35,000	534,570	64,150	5,98,720
1910-11	..	..	25,12,500	..	(h)50,000	..	50,000	8,36,401	1,08,722	9,45,123
1911-12	..	..	26,10,000	..	(h)41,891	..	41,891	9,11,848	13,777	9,25,625
1912-13	..	..	24,86,000	..	(i)86,278	..	86,278	17,79,868	1,35,093	19,14,961
1913-14	..	..	28,95,000	..	(j)30,000	..	30,000	20,01,331	84,107	20,85,438
1914-15	..	..	26,47,000	..	(h)43,125	..	43,125	3,57,500	1,03,200	4,60,700
1915-16	..	..	4,79,390	..	..	..	..	76,800	1,07,100	1,83,900
1916-17	..	..	(k)30,35,195	..	(f)43,750	..	43,750	(l)6,31,356	75,200	7,06,556
1917-18	3,35,000	1,46,000	(m)41,85,746	..	(j)20,000	..	20,000	(n)19,00,400	1,83,200	20,83,600
1918-19	97,46,500	10,02,332	(o)51,10,320	..	..	..	..	(p)20,57,550	1,26,000	21,83,550

- (a) See note (a) to table No. 8

(b) British East Africa Protectorate pice

(c) See note (a) to tables Nos. 9 and 11

(d) Copper coinage for Ceylon and the Straits

(e) Includes R1,00,000 for the Bikaner State

(f) Copper coinage for the Straits

(g) Includes R3,500 for the Sailana State

(h) Copper coinage for Ceylon, including R1,971 and R3,125 for Amman cash for the Pudukottai State in 1911-12 and 1914-15 respectively

(i) Copper coinage for Ceylon and the Straits, including R3,500 for the Sailana State

(j) Copper coinage for Ceylon
- (k) Includes R 5,92,252 being the value of Egyptian ten, five, two and one Millieme pieces

(l) Includes R4,10,250 being the value of Australian pennies and half-pennies and R30,406, the value of Egyptian half-milliemes

(m) Includes R5,56,579 being the value of Egyptian ten and five millieme pieces

(n) Includes R4,80,000 being the value of Australian pennies and half-pennies

(o) Includes R67,040 being the value of Egyptian five millieme pieces

(p) Includes R1,20,450 being the value of Australian pennies and half-pennies and R52,500, the value of Straits one cent pieces

No. 18.—NUMBER of PIASTRES, BRITISH and STRAITS DOLLARS and CENTS COINED in each MINT, and QUANTITY and VALUE of BRITISH and STRAITS DOLLARS EXPORTED from BRITISH INDIA, in each official year from 1899-1900 to 1918-19

	GOLD.					SILVER.									
	BOMBAY	CALCUTTA MINT				BOMBAY MINT									
		100 Piastrs.	British dollars	Ceylon fifty cents	Ceylon twenty-five cents	Ceylon ten cents	British dollars	Straits dollars	Straits twenty cents (f)	Straits ten cents (a)	Straits five cents (a)	Egyptian 20-piastrs.	Egyptian 10-piastrs.		
1899-1900	..	..	..	..	..	..	30,743,159	..	..	..	..	..	..	..	..
1900-01	..	..	363,372	..	..	..	9,106,619	..	..	..	..	..	..	..	..
1901-02	..	..	1,513,685	..	..	..	25,684,971	..	..	..	..	..	..	..	..
1902-03	..	..	1,266,618	..	..	..	30,404,499	..	..	..	..	..	..	..	..
1903-04	..	..	..	..	..	..	3,955,647	15,009,891	..	..	..	..	..	..	..
1904-05	..	..	..	..	..	..	642,647	20,364,664	..	..	..	..	..	..	..
1905-06	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1906-07	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1907-08	..	..	..	..	..	..	1,945,726	..	..	..	..	..	..	..	..
1908-09	..	..	..	..	..	..	6,870,741	..	..	..	..	..	..	..	..
1909-10	..	..	..	..	..	..	5,954,218	..	..	11,088,198	3,263,015	..	..	..	..
1910-11	..	..	..	..	..	..	5,552,910	..	3,084,365	1,560,419	8,789,800	..	..	..	..
1911-12	..	..	..	..	..	..	87,470,509	..	..	96,797	564,668	..	..	..	..
1912-13	..	..	..	..	..	..	5,672,075	..	..	..	444,828	..	..	..	..
1913-14	..	..	..	200,000	400,000	2,000,000	1,566,693	..	191,802	..	..	..	..	..	..
1914-15	..	..	..	200,000	400,000	1,000,000	..	..	..	..	..	..	..	..	..
1915-16	..	..	..	596,000	500,000	120,545	..	..	645,232	1,200,014	..	1,836,257	4,674,378	..	..
1916-17	10,001	..	..	1,072,840	300,000	879,455	..	..	551,641	6,099,860	..	504,168	2,994,932	..	..
1917-18	..	..	..	..	..	..	..	..	..	8,700,284	3,210,929	..	..	..	..
1918-19	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

	SILVER.			EXPORTS									
	BOMBAY MINT			From Calcutta					From Bombay				
	Egyptian 5-piastrs.	Egyptian 2 piastrs.	TOTAL	Oz.		R			Oz.		R		
1899-1900	..	..	30,743,159	..	..	..	..	..	26,404,282	4,46,68,533	..	26,404,282	4,46,68,533
1900-01	..	..	9,469,991	..	..	..	..	..	3,506,179	1,46,44,783	..	3,506,179	1,46,44,783
1901-02	..	..	27,193,656	..	..	..	..	..	21,834,123	3,63,99,303	..	21,834,123	3,63,99,303
1902-03	..	..	31,671,117	..	..	..	..	..	26,323,954	3,81,54,526	..	26,323,954	3,81,54,526
1903-04	..	..	18,965,538	..	..	..	..	..	4,326,799	64,81,124	..	4,326,799	64,81,124
1904-05	..	..	21,013,511	..	..	..	..	..	(b)12,371,421	2,06,73,283	..	(b)12,371,421	2,06,73,283
1905-06	..	..	(c)497,630	..	..	..	..	..	551,649	8,27,872	..	551,649	8,27,872
1906-07	..	..	..	..	..	..	..	..	(b)18,287,210	3,05,22,256	..	(b)18,287,210	3,05,22,256
1907-08	..	..	1,945,726	..	..	..	..	..	(c)217,214	3,65,755	..	(c)217,214	3,65,755
1908-09	..	..	6,870,741	..	..	..	..	..	2,568	5,088	..	2,568	5,088
1909-10	..	..	20,805,431	..	..	..	..	..	(d)1,077	2,640	..	(d)1,077	2,640
1910-11	..	..	18,937,494	..	..	..	..	..	1,681,831	(e)28,54,362	..	1,681,831	(e)28,54,362
1911-12	..	..	38,181,974	..	..	..	..	..	5,902,692	91,34,479	..	5,902,692	91,34,479
1912-13	..	..	6,116,703	..	..	..	..	..	5,153,446	77,58,060	..	5,153,446	77,58,060
1913-14	..	..	4,858,495	..	..	..	..	..	4,460,931	72,84,337	..	4,460,931	72,84,337
1914-15	..	..	1,600,000	..	..	..	..	..	31,843,337	5,00,01,238	..	31,843,337	5,00,01,238
1915-16	..	..	..	..	..	..	..	..	7,795,425	1,25,40,725	..	7,795,425	1,25,40,725
1916-17	..	..	..	..	..	..	..	..	1,333,335	21,39,133	..	1,333,335	21,39,133
1917-18	9,354,863	2,504,614	21,431,903	..	..	..	..	..	2,705	5,945	..	2,705	5,945
1918-19	4,983,402	2,861,190	20,247,488	..	..	..	..	..	13,099	31,868	..	13,099	31,868
	180,607	1,600,036	13,781,257	..	..	..	..	..	297	660	..	297	660
	..	..	..	..	..	..	..	..	452	917	..	452	917

NOTE.—The British dollar is 416 grains Troy in weight and of 900 millesimal fineness

(a) The coinage of these cent pieces has been undertaken since October 1909

(b) Straits dollars of the same weight and fineness as British dollars

(c) Fifty cent pieces. The Straits fifty cent piece weighs 209.52 grains and is of 800 millesimal fineness

(d) From Burma ports

(e) Includes R150 being the value of British dollars exported from Madras

(f) The coinage of the twenty cent pieces commenced in May 1910

No. 19.—Quantity of silver (in tolas) passed in to the Mints in Indian
States in each calendar year from 1904 to 1918.

MINT AND COINAGE

(28)

No. 19.—QUANTITY of SILVER (in tolas) passed into the MINTS in

	1904	1905	1906	1907	1908	1909	1910
In Bombay—							
Baroda	..	..	..	..	..	..	..
Others	..	..	..	..	..	595,454	..
TOTAL BOMBAY	..	..	..	..	..	595,454	..
Rajputana—							
Hyderabad	8,404,348	6,455,278	18,873,519	2,795,206	2,736	3,861	2,089
Jaipur	..	..	..	..	..	..	..
Udaipur	338,271	1,456	142,961	38,372	9,055	421	..
Others	3,219	902	3,200	38,380	26,530	..	..
TOTAL RAJPUTANA	341,490	2,358	146,161	76,752	35,585	421	..
In Central India—							
Gwalior	..	..	..	..	..	..	..
Indore	..	..	..	..	..	..	..
Others	5,163	50,000	40,000	72,382	17,500	37,530	23,973
TOTAL CENTRAL INDIA	5,163	50,000	40,000	72,382	17,500	37,530	23,973
Travancore	..	11,595	..	5,368	42,520	17,959	45,528
Kashmir	..	..	..	..	..	..	..
Others—							
Punjab States	..	6,549	5,833	54,016	112,373	195,555	32,465
GRAND TOTAL	8,811,001	6,525,780	19,065,513	4,003,724	210,714	850,780	104,055

Abstract of the

	New silver	Old coins recalled
	tolas	tolas
1904	8,811,001	7,084,913
1905	6,525,780	2,670,812
1906	19,065,513	14,875,266
1907	4,003,724	1,530,696
1908	210,714	8,036,556
1909	850,780	3,906,034
1910	104,055	812,636
1911	220,088	3,179,523

INDIAN STATES in each calendar year from 1904 to 1918

1911	1912	1913	1914	1915	1916	1917	1918	
..	..	..	..	..	..	..	..	In Bombay —
..	..	..	..	..	625,918	..	662,929	Baroda
..	..	..	..	..	..	..	..	Others
..	..	..	..	..	625,918	..	662,929	TOTAL BOMBAY
2,066	8,137,247	2,407,998	4,130,427	..	12,845,598	10,432,688	10,178,385	Hyderabad
4,081	98,000	799	2,888	254	..	..	..	In Rajputana —
144,584	219,008	142,876	266,301	251,900	64,320	..	5,288	Jaipur
..	24,830	..	..	..	1,327	..	..	Udaipur
..	..	..	..	..	..	..	..	Others
148,665	341,838	143,675	269,189	252,154	65,647	..	5,288	TOTAL RAJPUTANA
..	..	..	..	..	..	..	..	In Central India—
..	..	..	..	..	..	..	..	Gwalior
..	..	..	..	..	..	..	..	Indore
5,073	1,682	..	..	6,819	3,221	8,255	..	Others
5,073	1,682	..	..	6,819	3,221	8,255	..	TOTAL CENTRAL INDIA
36,065	..	..	..	..	..	..	..	Travancore
..	..	..	..	..	..	..	..	Kashmir
..	..	..	..	..	..	..	..	Others —
28,219	12,358	71,660	35,246	53,626	26,034	22,165	31,433	Punjab States
220,088	8,493,325	2,623,333	4,434,862	312,599	13,566,418	10,463,108	10,878,035	GRAND TOTAL

foregoing Statement

	New silver	Old coins recalled
	tolas	tolas
1912	8,493,325	2,953,275
1913	2,623,333	853,829
1914	4,434,862	656,260
1915	312,599	60,979
1916	13,566,418	2,125,546
1917	10,463,108	765,540
1918	10,878,035	515,901

PAPER CURRENCY

[FOR TABLES, SEE PAGES 33 TO 41]

Laws and orders relating to Paper Currency

Under Acts, VI of 1839, III of 1840, and IX of 1843, the Presidency Banks of Bengal, Bombay, and Madras were authorised to issue notes payable on demand, but the issue of the notes was practically limited to the three cities of Calcutta, Bombay, and Madras. These Acts were repealed, on the 1st March 1862, by Act, XIX of 1861, providing for the issue of a paper currency through a Government Department, by means of notes of the Government of India payable to bearer on demand. Since then no banks have been allowed to issue notes in India. This Act was replaced first by Act, III of 1871, and subsequently by Act, XX of 1882. The Act of 1882 was amended by Acts, XV of 1890, VIII of 1893, XXI of 1896, II of 1898, VIII of 1900, IX of 1902, and VI of 1903; all these Acts were superseded by Act, III of 1905, which again was amended by Act, II of 1909. The last two enactments were replaced by Act, II of 1910. By it, a note of the value of five, ten, or fifty rupees, as well as a note of any other denominational value which the Governor-General in Council may, by notification in the *Gazette of India*, so specify, was declared to be a "universal currency note," that is, legal tender throughout British India and encashable at any office of issue in British India; the then existing sub-circles of Cawnpore, Lahore, Karachi, and Calicut were abolished, and the first three of these constituted separate circles of issue in addition to Calcutta, Madras, Bombay, and Rangoon. At the same time, by a notification issued under the Act, the further issue of 20-rupee notes was discontinued. By another notification issued in 1911 under section 2 of the same Act a currency note of the denominational value of one hundred rupees was declared to be a "universal currency note." Act VII of 1911 raised the invested portion of the Currency Reserve from 12 crores to 14 crores with permission to make the additional investment in sterling securities if desirable. By Act, XIX of 1917, notes of the denominational value of one rupee and two and a half rupees were issued and declared to be "universal currency notes." Since the commencement of the War, the Government of India had recourse to temporary legislation, as shown in the following table:—

(In crores of rupees)

Acts	NATURE AND VALUE OF SECURITIES WHICH MAY FORM THE RESERVE		
	Permanent investments	Permissible temporary, investments (mainly British Treasury Bills)	Total 2 and 3
1	2	3	4
Act VII of 1911 (Prewar)	14	..	14
Act V (Temporary Amendment) of 1915	14	6	20
Act IX " " of 1916	14	12	26
Act XI* " " of 1917	14	36	50
Act XIX* " " of 1917	14	48	62
Act VI " " of 1918	14	72	86
Act II " " of 1919	14	86	100

Reserve

The whole amount of currency notes in circulation is secured by a reserve of gold and silver coin or bullion and securities of the Government of India or of the United Kingdom. The total amount of such securities was, up to the end of the year of report (1918-19), limited to 100 crores of rupees, of which 14 crores represent the permanent prewar investment (10 crores Government of India securities and 4 crores sterling securities) and the rest (86 crores) is the permissible specific temporary investment mostly against British Treasury bills.

* By the Indian Paper Currency (Further Amendment) Act (XXVI of 1919) passed on the 24th September, 1919, the maximum limit up to which the Currency Reserve could be invested in securities was raised to Rs 120 crores, Rs. 100 crores being in British Treasury Bills; but, by Act, XXVI of 1920, passed on the 23rd March, 1920, this Act together with Acts, XI of 1917, XIX (part of) and XII, of 1918, has been repealed and consolidated, and the limitations as to the nature of the securities in which the investment might be made has been temporarily abolished.

PAPER CURRENCY

Under the Gold Note Acts of 1898 and 1900, the Government of India had obtained authority to hold a part of the metallic portion of the reserve in gold coin (or temporarily in silver bullion) in London instead of in India. A certain amount of gold had in this way been held in London during 1899 and 1900, but not to any large extent, and the occasion for doing so ceased, except in regard to gold in transit, from the middle of 1900. The Indian Paper Currency Act, II of 1910, however, gave full power to hold the metallic portion of the reserve or any part of it, either in London or in India or partly in both places, and also in gold coin or bullion or in rupees or silver bullion, at the free discretion of Government, subject only to the exception that rupees should be kept only in India and not in London. A currency chest was accordingly opened in London and a sum of £6,000,000 was remitted from India in pursuance of this policy, and a further sum of £1,045,000 was transferred to the chest from the Secretary of State's balances during the course of 1905-06. On the 31st March, 1919, the London currency chest held £82,391 on behalf of the Currency Reserve.

The metallic reserve* may consist of sovereigns, half sovereigns, rupees, and half rupees, and gold and silver bullion, the last named being valued at the sum spent on the purchase of such bullion. No gold was contained in the reserve between March, 1876, and February, 1898, and the quantity increased very slowly until February, 1899, but from that date it rose rapidly till the end of March, 1904, when it amounted to £10,789,567. This level was maintained until the year 1908 and on the 31st March, 1909, the gold reserve fell to £1,523,414. It then gradually rose and reached the record figure of £25,683,387 on the 31st March, 1913. On 31st March, 1919, the stock of gold in the reserve amounted to £11,662,332 as against £18,349,683 on 31st March, 1918.

The following table shows the growth of the circulation and the changes in the composition of the Reserve during the last six years :—

[In lakhs of rupees.]						
Date	Gross Note circulation	COMPOSITION OF THE RESERVE				Percentage of total metallic reserve to gross Note circulation
		Silver	Gold	Securities	Total	
31st March, 1914	66,12	20,53	31,59	14,00	66,12	78.9
„ 1915	61,63	32,34	15,29	14,00	61,63	77.3
„ 1916	67,73	23,57	24,16	20,00	67,73	70.5
„ 1917	86,37	19,21	18,67	48,49	86,37	43.9
„ 1918	99,79	10,79	27,52	61,48	99,79	38.4
„ 1919	153,46	37,39	17,49	98,58	153,46	35.8

The interest accruing on the invested reserve is entered in a separate account, and paid to the credit of the Government of India, under the head “Profits of note circulation.” In 1918-19 the interest on the invested reserve and other cash receipts amounted respectively to R2,91,33,172, and R1,50,781, the expenditure of the Department being R52,42,368, and the profit R2,40,41,585.

The average monthly circulation of the notes has been, in lakhs of rupees :

Five years ending	1880-81	12.91	Five years ending	1905-06	36.18
„	1885-86	14.26	„	1910-11	48.20
„	1890-91	17.17	„	1915-16	63.34
„	1895-96	28.24	„	1916-17	76.14
„	1900-01	26.54	For the year	1917-18	1,01,77
			„	1918 19	1,33,20

The circulation in each circle on the 31st March, 1914, to 1919, was :

(In lakhs of rupees)						
	1914	1915	1916	1917	1918	1919
Calcutta, including Cawnpore and Lahore	34.89	31.13	34.38	40.01	41.79	64.71
Bombay „ Karachi	16.03	16.91	18.67	22.30	39.56	53.54
Madras	8.84	8.50	8.73	10.15	11.36	21.22
Rangoon	6.36	5.09	5.95	6.91	7.08	14.00

*By Acts, XIII of 1918 and XXVI of 1919 (subsequently repealed and consolidated by Act, XXI of 1920) it is temporarily provided that gold or silver held on behalf of the Secretary of State for India in Council or the Governor-General in Council may, if so held in the United States America or in course of transmission there from, be deemed to be part of the Indian Paper Currency Reserve.

PAPER CURRENCY

The note issue assumed unprecedented proportions and stood at the phenomenal figure of R153 crores at the end of March, 1919. The circulation of the different denominations of notes on the 31st March, 1899 and 1919, was as shown in the margin. Looking back over the twenty-years since 1898-99, the relative popularity of each denomination of note may be measured by the increase in its circulation, an exception, however, being made in the case of notes for 10,000 rupees which are chiefly used as a convenient form in which to hold the balances in the Government reserve treasuries. In 5-rupee notes there was a considerably large increase of 2,450 per cent, while those for ten rupees increased 858 per cent and notes for 100 rupees, 549 per cent. The circulation of notes for 20 rupees have suffered from time to time from a scare brought about by the operations of forgers. It suddenly dropped in 1882-83 to hardly more than half the circulation in the preceding year and did not recover until 1890; thereafter there was a gradual increase, and in 1908-09 the circulation nearly reached the figure of 1881-82, but it has since dropped steadily, and rapidly, and, as already stated above, 20-rupee notes are no longer issued. Notes for 50 rupees increased by 307 per cent only. Notes for 500 and 1,000 rupees are commonly employed in commercial and banking operations; the former decreased by 4 per cent, while the latter increased by 165 per cent. The increase in the average active circulation of notes is given in the following table (in lakhs of rupees) :—

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Gross circulation	65.55	64.04	64.10	76.14	1,01.77	1,33.20
Amounts held in Reserve and other Treasuries	12.64	7.54	6.60	6.77	8.13	5.95
Balance, being notes in circulation with the public	52.91	56.50	57.50	69.37	93.64	1,27.25
Notes held by Presidency Banks at Head Offices	6.28	11.07	9.42	10.01	21.77	13.41
Notes in actual circulation	46.63	45.43	48.08	59.36	71.87	1,13.84

It may be interesting to show here the absorption of rupees and half rupees during the last six years. The figures below are in lakhs of rupees.

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Opening balance (Currency, Treasury and Gold Standard Reserve)	28.46	32.70	38.84	27.96	21.64	14.01
Closing balance (" " " " ")	32.70	38.84	27.96	21.64	14.01	18.76
Net difference + or —	—4.24	—6.14	+10.88	+6.32	+7.63	—4.75
Add—new coins issued	+12.35	+1.95	+1.62	+30.12	+23.12	+50.79
Deduct—Remittances to Mints for recoinage	—2.79	—1.66	—1.41	—1.38	—1.27	—61
Exports from India	..	—85	—69	—1.25	—1.62	—41
Net absorption (+) or return from circulation (—)	+5.32	—6.70	+10.40	+33.81	+27.86	+45.02

PAPER CURRENCY*

No. 20.- RECEIPTS, CHARGES, and NET PROFITS (in rupees) of the PAPER CURRENCY DEPARTMENT
in each year from 1862-63 to 1918-19

	RECEIPTS			EXPENDITURE				Net profit (deficit —)
	Interest on Government securities	Other cash receipts	TOTAL	Salaries, establish- ments, and ordinary con- tingencies	Cost of manufacture and supply of notes	Other charges (a)	TOTAL	
1862-63	1,52,260	60	1,52,320	53,610	1,64,850	3,12,360	5,30,820	—3,78,500
1863-64	3,27,400	330	3,27,730	48,700	..	3,16,710	3,65,410	—37,680
1864-65	16,54,980	..	16,54,980	1,15,760	..	2,80,830	3,96,590	12,58,390
1865-66	16,78,390	..	16,78,390	1,62,680	17,230	6,65,180	8,45,090	8,33,300
1866-67	16,62,850	..	16,62,850	1,58,970	16,280	8,17,050	9,92,300	6,70,550
1867-68	13,44,620	1,200	13,45,820	2,72,620	36,690	..	3,09,310	10,26,510
1868-69	14,86,640	330	14,86,970	2,53,740	44,060	4,63,140	7,60,940	7,26,030
1869-70	16,63,810	4,060	16,67,870	2,47,750	31,480	10,630	2,89,860	13,73,010
1870-71	14,90,390	3,480	14,93,870	2,34,350	90,000	11,880	3,36,230	11,57,640
1871-72	14,19,430	6,530	14,25,960	2,49,650	34,590	1,150	2,85,390	11,40,570
1872-73	23,88,270	3,950	23,92,220	2,32,840	75,280	5,390	3,13,510	20,78,710
1873-74	23,65,000	6,580	23,71,580	2,96,560	1,57,700	1,710	4,55,970	19,15,610
1874-75	23,65,000	4,990	23,69,990	2,77,470	1,10,570	1,800	3,89,840	19,80,150
1875-76	23,65,000	2,520	23,67,520	2,47,910	84,950	2,470	3,35,330	20,32,190
1876-77	23,65,000	2,200	23,68,800	2,43,120	68,570	1,970	3,13,660	20,55,140
1877-78	24,48,540	1,110	24,49,650	2,33,080	1,08,080	1,43,830	4,84,990	19,64,660
1878-79	23,77,570	17,930	23,95,500	2,53,520	1,58,950	1,06,440	5,18,910	18,76,590
1879-80	27,84,370	12,450	27,96,820	2,48,520	70,310	4,970	3,23,800	24,73,020
1880-81	25,06,400	8,420	25,14,820	2,40,880	23,550	13,710	2,78,140	22,36,680
1881-82	24,98,900	4,100	25,03,000	2,45,420	57,680	21,660	3,24,760	21,78,240
1882-83	25,01,510	1,050	25,02,560	2,38,250	1,60,410	26,640	4,25,300	20,77,260
1883-84	25,02,860	5,990	25,08,850	2,56,450	1,32,800	38,650	4,27,900	20,80,950
1884-85	25,00,870	10,040	25,10,910	2,59,960	20,740	35,280	3,15,980	21,94,930
1885-86	25,00,870	2,990	25,03,860	2,81,030	1,76,360	18,510	4,75,900	20,27,960
1886-87	25,00,870	1,570	25,02,440	2,70,850	90,620	12,250	3,73,720	21,28,720
1887-88	25,00,900	9,180	25,10,080	2,76,140	1,30,980	4,920	4,12,040	20,38,040
1888-89	24,58,350	8,760	24,67,110	2,94,350	79,510	4,230	3,78,090	20,89,020
1889-90	25,00,290	6,970	25,07,260	2,89,600	1,09,190	4,150	4,02,940	21,04,320
1890-91	25,36,620	12,570	25,49,190	2,98,050	1,21,010	3,640	4,22,700	21,26,490
1891-92	28,48,040	9,060	28,57,100	2,89,490	1,15,950	3,660	4,09,000	24,48,106
1892-93	32,63,790	10,300	32,74,090	2,96,110	1,23,340	4,680	4,24,030	28,50,060
1893-94	32,63,800	13,560	32,77,360	3,03,140	2,68,020	4,490	5,75,650	27,01,710
1894-95	34,52,280	10,300	34,62,580	3,06,260	3,12,430	4,130	6,22,820	28,39,760
1895-96	28,71,330	9,150	28,80,480	3,02,220	1,78,540	9,730	4,90,490	23,89,990
1896-97	28,55,820	15,020	28,70,840	3,16,920	2,91,480	47,960	6,56,360	22,14,480
1897-98	29,83,870	13,080	29,96,950	3,32,570	2,28,370	7,000	5,67,940	24,29,010
1898-99	34,70,420	12,650	34,83,070	3,20,010	3,79,260	6,920	7,06,190	27,76,880
1899-1900	34,70,420	15,432	34,85,852	3,17,303	2,39,211	6,673	5,63,187	29,22,665
1900-01	34,70,420	16,387	34,86,807	3,12,795	2,85,416	5,974	6,04,185	28,82,622
1901-02	34,70,420	14,298	34,84,718	6,28,141	4,45,669	6,144	10,79,954	24,04,764
1902-03	34,70,420	23,614	34,94,034	3,67,622	3,72,637	5,780	7,46,039	27,47,995
1903-04	34,70,420	33,241	35,03,661	3,66,396	4,40,415	6,641	8,13,452	26,90,209
1904-05	34,70,420	22,683	34,93,103	4,13,104	5,41,289	6,590	9,60,983	25,32,120
1905-06	37,48,250	40,978	37,89,228	3,83,706	6,47,851	22,482	10,54,039	27,35,189
1906-07	40,27,070	1,50,742	41,77,812	4,35,505	4,62,073	11,602	8,99,180	32,78,632
1907-08	40,32,320	68,014	41,00,334	5,11,141	11,17,138	17,798	16,46,077	24,54,257
1908-09	41,00,150	63,653	41,63,803	6,52,981	9,12,796	15,915	15,81,692	25,82,111
1909-10	40,31,030	60,588	40,91,618	5,45,693	6,98,503	1,49,947	13,94,143	26,97,475
1910-11	40,31,030	72,288	41,03,258	5,81,974	16,19,917	1,40,680	23,42,571	17,60,687
1911-12	44,90,445	1,11,577	46,02,022	6,21,395	16,27,693	83,951	23,33,039	22,68,983
1912-13	46,43,585	84,908	47,28,493	6,47,870	15,24,562	3,21,331	24,93,763	22,34,730
1913-14	46,43,585	1,34,811	47,78,396	7,61,406	18,97,425	74,186	27,33,017	20,45,379
1914-15	46,43,585	1,04,802	47,48,387	7,93,781	9,74,853	1,17,587	18,86,221	28,62,166
1915-16	46,43,585	83,733	47,27,318	8,94,621	11,55,951	2,66,156	23,46,928	23,80,390
1916-17	34,71,503 (b)	1,43,691	36,15,194 (b)	9,70,036	14,04,696	1,95,795	25,70,527	10,44,667
1917-18	1,81,60,658 (b)	1,10,933	1,82,71,591 (b)	10,16,724	20,66,258	—98,009	29,84,973	1,52,86,618
1918-19	2,91,33,172	1,50,787	2,92,83,953	11,43,899	31,14,327	9,84,142	52,42,368	2,40,41,585

* Compiled from special returns furnished by the Controller of Currency

(a) Until 1866-67 the figures represent chiefly commission to the Presidency Banks. Thereafter they represent expenditure on travelling allowances, postage charges for remittances, etc.

(b) Excluding amounts transferred to Paper Currency Reserve Depreciation Fund under "Deposits and Advances" Rs. 59,86,206 in 1916-17 and Rs. 67,50,000 in 1917-18.

PAPER CURRENCY

No. 21.—NUMBER of the SEVERAL DENOMINATIONS of CURRENCY NOTES in CIRCULATION on the last day of each year from 1872-73 to 1918-19

	1 RUPEE	2½ RUPEE	5-RUPEE	10-RUPEE	20-RUPEE	50-RUPEE	100-RUPEE	500-RUPEE	1,000-RUPEE	10,000-RUPEE
1872-73	...	...	310,001	970,517	441,871	157,965	214,110	27,957	57,635	576
1873-74	...	...	442,400	1,004,166	453,182	160,144	217,460	23,039	36,279	503
1874-75	...	...	431,540	1,043,886	482,366	182,940	231,100	22,267	40,760	597
1875-76	...	...	425,164	1,120,259	476,538	189,180	242,776	25,395	34,096	661
1876-77	...	...	395,635	1,234,556	493,524	175,512	232,548	25,809	36,789	1,026
1877-78	...	...	391,934	1,324,172	492,628	166,417	238,082	26,707	36,041	2,917
1878-79	...	...	388,724	1,294,716	454,696	156,731	238,547	25,133	35,724	1,027
1879-80	...	...	418,930	1,383,504	478,469	164,288	271,233	28,069	39,966	874
1880-81	...	...	429,075	1,425,995	530,582	164,592	261,098	28,362	42,100	1,638
1881-82	...	...	470,288	1,519,549	507,935	157,659	268,432	28,404	38,488	2,395
1882-83	...	...	475,457	1,955,081	264,819	173,132	301,585	28,513	38,158	2,661
1883-84	...	...	532,508	2,010,682	249,265	167,931	279,767	25,815	34,090	1,644
1884-85	...	...	557,474	2,143,262	266,420	176,183	309,870	28,489	41,760	2,042
1885-86	...	...	535,993	2,252,667	256,497	174,745	316,599	28,960	36,649	1,987
1886-87	...	...	464,635	2,385,881	262,169	175,084	327,418	31,386	36,054	1,410
1887-88	...	...	450,727	2,671,031	275,045	194,803	372,933	35,915	41,818	2,297
1888-89	...	...	429,663	2,782,663	264,642	183,611	364,318	32,962	40,527	1,949
1889-90	...	...	449,463	2,816,258	270,938	181,819	386,222	34,716	39,398	1,742
1890-91	...	...	528,768	3,300,390	311,755	205,933	465,685	44,983	58,425	7,724
1891-92	...	...	480,735	3,571,058	318,609	216,135	505,924	45,653	60,032	5,202
1892-93	...	...	495,456	3,917,336	330,083	232,482	568,068	50,648	67,981	5,403
1893-94	...	...	499,652	3,744,839	332,023	219,828	519,248	42,390	53,818	11,960
1894-95	...	...	563,015	4,328,358	364,900	240,275	617,192	47,865	61,168	9,477
1895-96	...	...	625,552	4,600,900	368,089	247,639	622,785	49,214	66,491	3,715
1896-97	...	...	609,612	4,699,678	362,699	230,613	605,206	47,604	55,611	2,877
1897-98	...	...	641,568	4,702,524	353,428	222,063	584,222	45,423	48,292	4,981
1898-99	...	...	720,865	4,899,201	387,301	240,814	674,742	51,329	56,911	5,960
1899-1900	...	...	678,041	5,272,842	364,244	233,159	748,793	53,285	62,039	4,875
1900-01	...	...	682,190	5,057,514	334,613	228,145	764,354	51,420	57,878	6,655
1901-02	...	...	800,221	5,604,002	430,006	242,986	779,304	51,272	54,976	7,728
1902-03	...	...	872,414	5,960,226	462,952	263,866	898,724	56,348	65,653	8,712
1903-04	...	...	979,224	6,591,758	484,402	274,114	998,706	60,497	78,230	7,950
1904-05	...	...	1,085,316	7,084,004	486,645	270,175	1,047,591	63,857	73,254	8,231
1905-06	...	...	1,266,464	8,545,777	502,006	279,314	1,202,364	69,467	80,890	9,491
1906-07	...	...	1,506,288	10,331,745	514,426	273,831	1,375,293	69,826	82,118	8,013
1907-08	...	...	1,597,355	9,141,173	487,502	269,668	1,241,364	63,484	72,130	11,821
1908-09	...	...	1,869,545	9,820,544	506,307	280,814	1,245,600	60,265	74,117	9,435
1909-10	...	...	2,269,962	11,598,068	420,848	342,514	1,436,406	62,021	88,350	12,821
1910-11	...	...	2,425,773	12,528,013	106,731	526,488	1,406,613	56,305	85,464	12,976
1911-12	...	...	2,599,877	15,090,740	65,633	379,255	1,652,209	56,102	92,971	14,320
1912-13	...	...	2,954,978	17,941,958	49,066	344,337	1,776,201	54,347	90,392	18,220
1913-14	...	...	3,222,891	17,726,423	38,415	357,059	1,781,370	52,111	91,712	15,294
1914-15	...	...	3,139,195	14,986,196	28,774	348,290	1,605,197	47,370	92,037	15,651
1915-16	...	...	4,493,230	18,803,430	24,842	449,005	2,038,915	46,661	99,875	12,679
1916-17	...	...	6,624,239	22,598,076	21,659	504,130	2,532,181	48,944	112,420	18,890
1917-18	3,275,931	716,129	10,897,857	27,331,814	19,581	690,652	3,252,012	49,879	137,993	14,190
1918-19	105,065,650	7,378,712	18,881,838	46,922,029	17,689	979,508	4,380,532	49,387	151,080	18,685

NOTE.—Figures for years prior to 1872-73 are not available

No. 22.—NOTES in CIRCULATION, and RESERVE in GOLD and SILVER and in GOVERNMENT SECURITIES, on the last day of each year from March 1862 to March 1919, in totals for ALL INDIA, and RESERVE in GOLD and STERLING SECURITIES held in ENGLAND, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates

	Notes in circulation (less notes cashed in other circles)	RESERVE HELD IN INDIA			RESERVE HELD IN ENGLAND		Currency notes in Government Treasuries
		Gold	Silver	Government Securities held at Calcutta	Gold	Sterling Secu- rities	
		R	R	R	R	R	
1862	3,69,00,000	..	3,69,00,000	..	..	16,70,600	
1863	4,92,60,000	..	4,24,11,140	68,48,860	..	44,86,110	
1864	5,35,00,000	..	2,86,27,220	2,48,72,780	..	39,26,650	
1865	7,42,73,270	20,14,850	3,65,13,250	3,57,45,170	..	58,14,140	
1866	6,89,84,810	220	2,91,82,050	3,98,02,540	..	69,87,190	
1867	8,09,08,680	1,19,590	4,82,68,540	3,25,20,550	..	60,31,390	
1868	9,06,95,690	1,47,510	5,80,27,630	3,25,20,550	..	71,23,150	
1869	9,95,92,960	3,12,490	6,01,50,410	3,91,30,060	..	62,98,040	
1870	10,47,28,830	3,12,490	6,83,82,830	3,60,33,510	..	80,99,460	
1871	10,43,72,910	72,520	7,20,28,380	3,22,72,010	..	99,13,170	
1872	13,16,79,170	72,490	7,25,12,920	5,90,93,760	..	2,20,83,790	
1873	11,13,50,610	72,490	5,43,38,580	5,69,39,530	..	1,85,56,780	
1874	9,24,97,610	72,490	3,54,85,590	5,69,39,530	..	1,27,63,140	
1875	11,23,64,380	72,490	5,53,52,360	5,69,39,530	..	1,58,44,910	
1876	10,99,99,270	..	5,30,59,720	5,69,39,530	..	1,73,45,770	
1877	11,61,78,110	..	5,61,97,210	5,99,80,900	..	1,35,67,760	
1878	13,57,47,500	..	7,88,15,030	5,69,32,460	..	2,56,88,490	
1879	11,42,36,450	..	5,42,45,270	5,99,91,170	..	1,71,68,700	
1880	12,35,77,270	..	6,36,06,520	5,99,70,750	..	1,32,60,850	
1881	13,40,17,360	..	7,40,93,180	5,99,24,180	..	1,80,55,950	
1882	13,90,71,780	..	7,90,67,850	5,99,99,970	..	3,39,95,040	
1883	14,56,04,080	..	8,50,64,110	5,99,99,970	..	3,39,09,410	
1884	12,75,65,410	..	6,75,65,410	6,00,00,000	..	2,26,06,540	
1885	14,57,69,040	..	8,57,71,540	5,99,97,500	..	1,84,67,210	
1886	14,17,32,720	..	8,17,37,720	5,99,95,000	..	1,85,93,400	
1887	13,87,68,360	..	7,87,75,860	5,99,92,500	..	1,97,87,880	
1888	16,42,43,790	..	10,42,53,760	5,99,90,030	..	1,92,86,560	
1889	15,73,78,130	..	9,75,58,100	5,98,20,030	..	2,47,48,980	
1890	15,77,17,800	..	9,77,17,820	5,99,99,980	..	2,45,79,940	
1891	25,69,04,490	..	18,69,04,530	6,99,99,960	..	5,31,15,320	
1892	24,07,64,080	..	16,07,64,080	8,00,00,000	..	5,35,09,840	
1893	26,40,18,200	..	18,40,18,200	8,00,00,000	..	4,60,17,970	
1894	30,41,16,310	..	22,41,16,310	8,00,00,000	..	11,56,70,570	
1895	30,70,00,100	..	22,70,00,100	8,00,00,000	..	9,03,05,650	
1896	25,94,06,990	..	17,94,06,990	8,00,00,000	..	4,07,04,640	
1897	23,75,33,070	..	13,75,33,120	9,99,99,950	..	2,89,04,320	
1898	24,76,40,490	25,54,200	14,50,36,340	9,99,99,950	..	5,08,13,080	
1899	23,20,32,760	3,05,31,720	15,15,11,090	9,99,99,950	..	5,25,70,020	
1900	28,73,72,255	11,25,00,187	5,23,72,122	9,99,99,946	2,25,00,000	4,00,93,100	
1901	29,86,59,000	8,66,77,776	9,42,40,037	9,99,99,946	..	6,07,97,045	
1902	31,66,12,945	10,53,58,819	11,12,54,180	9,99,99,946	..	7,41,84,770	
1903	35,72,36,070	14,78,93,468	10,93,42,656	9,99,99,946	..	6,85,38,765	
1904	38,21,16,540	16,18,43,503	11,49,75,648	9,99,99,946	..	6,66,68,520	
1905	39,17,59,870	16,11,02,084	11,36,48,837	9,99,99,946	..	5,44,77,990	
1906	44,65,65,810	5,73,94,868	13,58,06,010	9,99,99,946	10,56,75,000	6,76,41,930	
1907	46,95,19,260	5,49,57,611	13,70,39,565	9,99,99,946	10,53,75,000	5,75,23,185	
1908	46,88,50,345	4,06,92,615	25,17,95,814	9,99,99,946	5,55,75,000	8,24,21,480	
1909	45,48,79,505	3,51,209	31,20,28,350	9,99,99,946	2,25,00,000	6,25,70,540	
1910	54,40,84,250	9,30,25,739	29,35,58,565	9,99,99,946	3,75,00,000	7,89,77,730	
1911	54,99,05,815	9,27,97,267	26,14,33,602	9,99,99,946	7,56,75,000	9,30,83,585	
1912	61,36,25,095	23,33,16,262	15,48,08,887	9,99,99,946	8,55,00,000	8,11,78,345	
1913	68,97,78,240	29,37,50,798	16,45,27,496	9,99,99,946	9,15,00,000	15,67,21,260	
1914	66,11,75,935	22,43,53,073	20,53,22,916	9,99,99,946	9,15,00,000	9,93,57,350	
1915	61,62,99,615	7,64,45,767	32,33,53,902	9,99,99,946	7,65,00,000	8,87,83,425	
1916	67,73,34,540	12,24,27,143	23,05,53,020	9,99,99,946	11,92,50,000	7,10,67,685	
1917	86,37,51,735	11,99,91,932	19,07,53,890	9,99,99,946	6,67,00,000	7,56,80,530	
1918	99,79,37,599	26,84,95,28	10,79,01,618	9,99,99,946	67,50,000	5,50,89,577	
1919	1,53,46,47,790	17,36,99,120	(a) 57,39,28,563	16,07,99,946	12,35,865	7,77,61,422	

(a) Includes Rs. 5,04,05,185, being the value of Silver bullion held in the U. S. A. and in transit there from

PAPER CURRENCY

(36)

No. 23.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES in each

	CURRENCY NOTES IN CIRCULATION								
	Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay	Karachi	Madras	Calcut	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1893-94	11,54,99,900	1,26,79,400	1,46,94,050	54,56,980	9,98,02,190	68,76,080	2,63,55,820	15,51,020	28,29,15,240
1894-95	13,17,42,620	1,31,76,290	1,67,15,300	48,65,790	10,12,75,030	68,05,610	3,52,54,270	12,76,490	31,11,11,400
1895-96	12,16,10,160	1,15,80,250	1,67,67,310	64,08,710	9,23,14,100	67,15,250	3,54,39,810	18,84,690	29,28,10,280
1896-97	11,02,32,246	1,19,33,381	1,81,24,951	54,94,420	7,28,49,054	87,49,485	3,04,44,598	19,81,983	25,98,10,128
1897-98	9,91,95,983	1,38,69,030	1,80,87,959	75,63,698	6,50,78,693	1,3,77,958	2,89,08,968	13,35,108	24,24,17,457
1898-99	10,92,48,783	1,18,36,199	2,20,89,579	73,60,134	6,89,76,325	65,69,086	2,88,93,780	13,54,541	25,63,28,427
1899-1900	11,82,84,618	1,13,00,125	2,04,73,650	84,94,113	8,09,33,769	59,64,682	3,28,61,745	12,86,800	27,96,05,502
1900-01	12,75,65,047	1,43,28,085	2,04,77,985	95,31,051	7,71,15,156	80,65,682	3,01,06,152	16,10,958	38,88,00,119
1901-02	12,87,83,417	1,65,70,273	2,03,38,693	96,16,673	8,39,86,196	74,50,004	3,15,61,544	20,36,345	30,03,43,145
1902-03	13,79,87,794	2,12,45,860	2,45,94,906	1,11,14,539	9,36,59,242	98,31,316	3,73,05,785	16,61,995	33,74,01,437
1903-04	14,77,27,465	1,96,98,545	2,70,91,186	1,57,65,439	10,19,88,797	1,09,57,762	3,92,85,806	16,65,860	36,40,90,860
1904-05	16,31,74,323	1,97,08,890	2,37,89,902	1,55,45,547	11,33,09,264	88,00,056	4,07,75,751	19,09,432	39,20,13,165
1905-06	17,46,30,803	2,26,11,487	3,06,32,129	1,78,05,512	11,27,45,239	1,08,36,444	4,41,74,719	17,29,524	41,51,65,857
1906-07	19,53,92,191	1,91,48,534	3,09,50,267	2,23,08,070	12,04,06,438	1,12,18,396	4,97,87,432	21,76,262	45,13,87,590
1907-08	20,48,62,234	2,33,13,520	2,37,27,955	2,30,21,317	12,15,72,293	1,10,05,953	5,38,56,329	18,72,110	47,32,31,711
1908-09	17,51,67,105	2,71,64,965	3,16,37,238	3,22,72,433	10,30,84,961	1,83,29,178	5,54,51,187	20,51,506	44,51,58,573
1909-10	20,22,68,055	2,44,71,903	3,48,92,685	2,97,35,585	13,33,64,552	1,69,08,518	5,29,76,588	19,73,539	49,65,91,425

(a) Currency Office at Allahabad was transferred to Cawnpore on 1st February 1908 and the circle is now known as the "Cawnpore Circle"

CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to 1918-19

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calicut	TOTAL	Gold	Silver	
₹	₹	₹	₹	₹	₹	₹	₹	₹	
3,56,04,622	19,69,985	27,87,736	6,67,756	2,82,73,190	52,90,200	7,45,93,490	..	20,29,15,240	1893-94
4,81,39,731	22,16,725	34,85,890	8,68,278	2,53,62,230	86,21,720	8,86,94,570	..	23,11,11,400	1894-95
2,29,11,372	24,84,553	34,56,574	8,16,140	1,29,40,060	99,67,030	5,25,75,730	..	21,28,10,280	1895-96
1,57,18,719	18,99,582	27,57,470	6,29,105	62,95,368	65,47,516	3,38,47,761	..	17,31,43,480	1896-97
1,15,40,214	32,20,342	20,56,478	6,52,399	57,70,969	58,38,790	2,90,79,190	25,54,200	14,08,14,345	1897-98
1,87,39,097	37,97,862	28,62,895	7,47,804	68,46,916	51,59,062	3,80,70,303	70,03,208	14,93,25,267	1898-99
1,77,22,287	45,42,732	22,06,620	6,13,217	1,21,06,473	57,10,931	4,29,11,260	5,77,24,147	11,42,56,406	1899-1900
1,76,78,614	60,49,365	22,28,722	4,38,034	98,55,105	46,41,464	4,14,91,302	11,74,49,344	5,85,67,933	1900-01
2,56,97,130	68,12,428	29,49,735	7,57,716	1,69,08,387	82,77,353	6,14,02,740	7,61,77,205	12,34,61,801	1901-02
2,76,27,435	81,91,486	32,47,922	9,11,018	1,65,09,631	74,44,445	6,89,34,438	10,23,52,951	13,50,48,539	1902-03
2,65,16,768	75,80,304	41,05,482	11,45,418	1,51,65,541	57,34,811	6,01,64,990	14,86,35,636	10,86,53,206	1903-04
2,44,65,966	88,32,034	47,48,810	10,19,394	1,94,32,770	59,37,857	6,44,36,831	16,66,85,220	11,49,15,244	1904-05
2,32,33,150	58,09,912	39,27,932	9,76,288	1,94,64,309	53,20,994	5,87,32,584	11,30,14,498	11,70,93,378	1905-06
2,08,32,872	36,17,356	32,11,357	10,86,240	2,20,50,020	55,35,597	5,65,00,109	5,16,66,044	17,14,86,476	1906-07
3,29,21,195	37,44,743	37,22,285	11,73,828	1,95,98,513	75,24,680	6,86,85,245	4,91,54,363	20,43,28,850	1907-08
2,55,83,755	39,91,326	25,92,174	11,57,197	1,25,66,942	91,11,950	5,50,03,344	1,03,20,569	28,42,94,308	1908-09
2,31,90,384	36,53,873	35,01,588	15,94,912	79,71,985	48,22,098	4,47,34,840	2,37,09,114	32,91,32,365	1909-10

No. 23.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES
1918-19—

CURRENCY NOTES IN CIRCULATION								
	Calcutta	Cawnpore	Lahore	Rangoon	Bombay	Karachi	Madras	TOTAL
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1910 11	22,54,02,897	2,04,28,615	3,52,60,254	3,18,06,085	14,70,78,981	1,42,31,188	6,32,54,283	54,34,62,303
1911-12	23,36,30,312	2,71,18,916	3,70,94,630	4,10,39,541	15,03,82,702	1,44,38,777	6,94,44,448	57,36,49,326
1912-13	28,42,62,019	2,40,57,345	2,91,06,391	5,27,79,991	17,06,56,935	1,18,43,344	8,34,41,987	65,62,08,012
1913-14	28,37,07,369	2,63,73,121	3,62,26,090	5,18,82,638	15,76,38,493	1,51,41,950	8,45,37,578	65,55,07,239
1914 April	28,77,12,875	3,17,34,155	3,97,55,745	5,85,73,765	13,48,30,390	1,83,49,750	8,36,22,680	65,45,79,360
May	30,41,83,810	3,19,60,200	3,42,68,405	5,22,70,300	14,88,44,340	1,62,98,680	7,98,59,900	66,76,85,635
June	31,80,92,545	3,41,43,340	3,61,91,870	5,18,46,995	16,59,48,920	1,48,05,350	8,15,80,335	70,26,09,355
July	33,33,91,340	3,58,82,190	4,72,58,455	4,94,49,555	19,11,10,780	1,57,07,870	8,16,52,810	75,44,53,000
August	29,56,66,055	3,33,85,880	3,27,23,725	4,48,58,240	15,65,66,915	1,79,50,260	7,67,20,405	65,78,71,480
September	24,85,61,455	3,37,40,840	3,26,63,530	4,18,27,610	16,10,53,305	1,79,89,440	6,93,88,605	60,52,24,785
October	24,84,35,190	3,29,64,310	3,13,50,955	4,13,45,085	16,93,60,715	1,89,25,010	6,54,42,525	60,73,22,890
November	24,40,29,255	2,79,60,975	3,30,34,265	4,25,56,440	18,11,99,155	2,03,52,320	6,27,53,230	61,18,85,640
December	24,50,75,075	2,65,75,385	3,29,16,925	4,50,25,855	16,53,63,345	2,16,03,990	7,17,67,415	60,83,27,990
1915 January	24,98,69,495	2,66,81,985	3,55,57,510	4,67,73,630	14,89,79,825	2,03,38,425	7,48,93,265	60,25,94,135
February	22,82,71,550	2,80,25,125	3,90,21,035	5,50,38,635	14,53,97,880	2,09,27,460	7,87,85,660	59,54,67,345
March	24,03,11,680	2,38,94,740	4,25,55,215	5,09,27,255	14,46,91,320	2,44,03,750	8,50,15,655	61,62,99,615
Average, 1914-15	27,02,58,360	3,00,54,094	3,64,41,395	4,83,74,447	15,94,45,574	1,89,71,025	7,59,56,874	64,04,01,769
1915 April	23,68,56,610	2,64,80,380	4,03,33,490	5,11,27,355	13,66,20,390	2,61,33,365	7,88,90,720	60,24,42,310
May	25,26,46,120	2,77,91,110	4,33,10,420	5,11,30,475	13,94,12,355	3,36,39,115	7,19,78,880	61,99,08,375
June	23,02,92,320	3,12,59,690	4,00,23,240	5,09,35,235	15,56,56,525	3,57,53,865	7,08,67,415	66,47,83,350
July	29,01,94,190	3,41,49,140	4,03,09,475	5,14,00,790	16,39,61,115	2,94,98,730	7,10,97,050	68,00,10,490
August	26,45,50,470	3,43,57,410	3,99,47,555	5,11,61,995	16,30,27,890	2,67,31,400	8,43,21,725	66,40,98,445
September	24,22,91,850	3,51,18,765	3,79,20,020	4,89,21,440	16,45,73,655	2,65,05,055	8,27,23,390	63,80,54,175
October	24,70,36,670	3,32,22,185	3,33,00,365	4,79,06,750	16,31,50,785	2,39,75,815	8,22,68,470	63,58,61,040
November	24,60,50,055	2,97,00,685	4,18,63,075	4,63,15,085	15,16,80,350	2,32,39,185	8,17,64,015	62,06,12,450
December	24,25,55,315	2,56,08,895	4,62,57,325	4,85,65,910	15,33,59,395	2,35,44,380	8,35,57,350	62,34,49,070
1916 January	23,98,37,005	2,48,67,435	4,33,79,130	5,64,50,870	14,93,47,105	2,29,76,055	8,73,07,730	62,41,63,330
February	25,07,21,030	2,48,14,365	4,18,62,465	6,70,11,090	14,83,11,655	2,27,33,885	8,46,25,420	64,00,79,910
March	26,38,49,930	2,70,36,160	5,29,19,320	5,95,24,730	16,12,37,885	2,54,69,690	8,72,96,825	67,73,34,540
Average, 1915-16	25,47,40,130	2,95,33,852	4,27,02,157	5,25,37,640	15,41,94,926	2,66,83,420	8,05,58,249	64,09,50,374
1916 April	24,74,94,120	2,99,00,360	5,74,28,340	5,77,96,300	15,72,93,310	2,79,83,275	8,57,94,370	65,46,90,105
May	26,32,88,940	1,71,06,800	5,21,05,845	5,33,15,685	16,60,58,745	2,62,95,135	8,44,38,445	66,31,09,595
June	28,86,22,335	1,97,98,930	5,15,04,155	5,32,81,440	19,09,77,060	2,58,23,385	8,39,42,054	73,39,49,330
July	30,75,33,375	2,65,82,890	5,32,95,230	5,19,51,255	20,72,57,820	2,20,47,235	8,61,23,945	75,47,93,730
August	28,09,98,385	3,48,73,920	5,16,40,290	5,05,21,065	21,15,10,590	2,33,04,085	8,72,60,320	74,01,08,655
September	24,80,67,105	2,93,84,090	5,70,35,475	5,52,29,150	21,52,51,385	2,22,45,275	8,82,60,630	71,54,73,090
October	26,32,91,650	3,01,79,950	5,79,35,995	5,39,19,065	21,26,06,130	2,14,23,950	9,37,98,555	73,21,55,295
November	29,07,73,980	2,43,86,445	5,50,87,885	5,55,50,830	21,24,36,315	2,45,73,210	10,22,43,465	78,50,57,140
December	29,37,14,575	1,98,87,665	5,90,64,845	6,10,25,360	25,43,24,815	2,91,74,355	10,44,75,895	82,16,67,510
1917 January	30,52,49,220	1,42,78,920	5,58,50,580	7,20,51,440	26,25,15,320	2,94,36,400	10,42,48,130	84,36,30,610
February	30,80,29,025	1,65,39,065	5,55,05,015	8,17,81,600	26,76,65,580	3,24,81,015	10,56,10,575	86,76,12,775
March	31,75,39,790	1,71,93,025	6,53,46,330	6,90,96,425	26,19,55,545	3,10,79,450	10,15,41,170	86,37,51,735
Average, 1916-17	28,45,50,700	2,25,92,672	5,59,83,332	5,96,68,800	21,83,21,052	2,63,22,231	9,39,78,294	76,14,16,581
1917 April	31,03,72,265	1,17,80,205	6,69,28,120	6,28,76,290	24,80,96,505	3,04,61,425	9,67,19,985	82,72,34,795
May	33,00,87,670	62,08,740	6,71,95,270	5,86,26,475	29,04,63,075	3,04,12,015	10,00,80,340	83,30,73,485
June	34,50,88,515	3,99,17,755	6,05,43,630	5,79,01,475	29,86,26,830	2,90,19,485	10,17,67,425	93,28,65,115
July	36,15,55,300	4,83,25,300	5,92,32,645	5,86,29,440	33,01,31,495	2,91,67,685	10,60,79,430	98,31,21,295
August	35,64,78,625	5,07,96,095	6,22,13,955	6,00,34,740	37,89,63,335	3,36,75,410	10,93,65,390	1,05,15,26,650
September	34,53,27,365	5,00,05,595	6,47,72,350	5,90,34,225	41,67,88,050	3,54,10,120	11,29,55,260	1,08,42,92,965
October	35,57,89,920	3,19,74,845	6,58,39,565	5,55,09,135	48,52,57,830	3,76,97,365	11,56,18,115	1,14,76,86,775
November	35,47,21,914	3,10,48,855	6,93,15,495	5,81,24,895	45,68,04,940	3,87,21,160	12,05,21,671	1,12,92,58,930
December	34,35,83,828	2,85,73,245	7,43,37,540	6,29,50,780	40,47,11,136	3,94,08,460	12,44,91,678	1,08,30,56,667
1918 January	33,48,20,541	2,50,94,309	7,58,44,064	6,51,54,545	38,45,58,015	4,33,48,505	11,93,43,239	1,04,31,63,213
February	32,13,64,221	2,72,35,747	7,53,62,143	7,26,61,493	37,76,89,463	4,42,82,140	11,60,09,808	1,03,46,04,525
March	30,28,87,689	3,08,86,465	8,41,69,362	7,07,64,741	35,06,68,389	4,49,44,240	11,36,16,713	99,79,37,599
Average, 1917-18	33,89,23,146	3,18,20,596	6,88,12,770	6,18,55,637	36,85,63,255	3,63,79,001	11,13,80,713	1,01,77,35,168
1918 April	31,69,43,523	2,95,11,888	9,39,38,229	6,96,74,240	38,10,92,477	3,86,54,505	12,97,85,304	1,05,96,05,166
May	34,00,71,736	3,70,23,737	10,18,67,335	6,66,05,832	39,54,70,633	3,53,07,723	13,89,40,330	1,11,52,92,331
June	35,44,14,751	3,39,97,288	9,63,71,293	6,41,07,084	41,40,23,813	3,82,70,663	14,66,84,472	1,14,78,63,759
July	37,15,19,340	3,73,75,325	8,86,15,301	6,57,34,038	45,72,93,867	4,46,92,710	14,88,62,518	1,21,40,43,039
August	40,05,67,109	3,80,06,335	9,50,43,138	7,11,32,727	50,10,33,931	4,61,93,322	16,21,34,416	1,31,41,10,978
September	41,27,12,645	3,91,21,077	11,03,01,090	7,60,06,684	48,99,90,428	4,90,72,472	16,66,34,052	1,34,38,38,448
October	42,54,97,598	4,84,20,781	11,65,72,044	8,42,38,497	47,74,57,741	5,11,71,152	16,09,37,320	1,36,42,96,133
November	39,55,62,789	8,54,84,673	11,94,34,445	8,28,82,235	49,72,85,464	6,69,03,655	15,99,25,147	1,40,75,73,408
December	37,07,51,342	11,24,30,637	11,13,70,880	11,52,31,324	49,46,36,727	7,27,37,761	19,37,31,672	1,47,08,90,389
1919 January	37,09,65,510	10,72,22,166	11,87,11,536	14,16,98,539	48,82,17,216	7,74,64,733	19,31,08,913	1,49,73,88,610
February	40,40,94,157	10,03,60,960	12,57,00,938	15,53,84,675	47,01,06,834	5,55,33,905	20,31,53,042	1,51,48,34,511
March	40,74,12,556	10,13,53,613	13,83,17,803	14,00,23,646	48,19,36,913	5,34,41,456	21,21,61,803	1,53,46,47,790
Average, 1918-19	33,08,76,505	6,41,92,789	10,96,87,086	9,44,34,960	46,23,37,165	5,24,53,622	16,80,04,082	1,33,20,36,209

in each CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER in each year from 1893-94 to
—continued

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Cawnpore	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calcut	TOTAL	Gold	Silver	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
4,56,55,734	45,08,214	33,36,595	16,63,379	1,48,03,372	87,09,999	7,86,77,293	5,88,56,416	30,01,13,442	1910-11
3,86,84,680	51,34,484	38,17,526	16,90,684	1,78,53,493	1,15,98,655	7,87,79,512	12,62,47,602	23,00,89,279	1911-12
5,85,53,767	53,56,444	31,01,860	22,49,805	4,50,12,485	1,78,94,806	13,21,69,167	27,23,24,758	15,19,15,267	1912-13
5,72,53,747	50,04,163	65,97,195	23,55,327	3,45,92,909	2,05,53,457	12,64,16,798	24,39,33,337	18,01,56,690	1913-14
3,34,99,535	54,20,625	35,69,020	34,15,000	2,89,61,385	1,52,72,065	9,01,37,630	20,83,42,558	21,97,36,856	1914 April
4,52,89,810	51,03,080	35,64,170	30,07,480	3,09,27,335	1,51,22,815	10,30,14,690	18,91,40,588	24,70,45,101	May
5,49,03,205	50,51,015	76,24,490	21,17,815	3,36,11,445	1,44,20,590	11,78,10,660	18,00,18,648	29,10,76,761	June
5,98,29,760	64,71,070	62,47,555	15,51,180	3,16,05,390	1,37,08,625	13,04,73,780	18,36,01,853	33,93,51,201	July
2,75,81,890	30,22,955	34,54,320	23,27,910	1,24,53,385	1,34,09,250	6,22,81,710	6,15,88,996	37,67,25,538	August
1,36,46,995	53,61,205	36,66,980	14,76,855	86,46,530	1,00,48,695	4,28,47,000	3,92,43,571	34,04,81,268	September
1,67,44,755	52,06,420	30,10,250	14,71,695	96,60,205	53,60,905	4,14,74,230	6,33,91,358	32,79,31,586	October
90,62,645	56,54,605	56,20,075	16,50,145	1,50,87,765	40,23,800	4,10,99,035	8,85,83,850	30,68,01,844	November
1,55,44,415	66,98,270	44,66,725	20,44,610	90,14,550	83,30,115	4,60,98,285	9,31,02,248	29,87,25,796	December
2,79,06,825	63,43,960	73,66,865	21,63,070	1,15,54,120	1,47,96,765	7,01,30,605	8,30,91,203	30,30,02,986	1915 January
1,63,47,075	58,56,055	91,87,880	28,53,095	1,94,53,365	1,72,16,895	7,09,14,365	6,70,36,118	31,19,31,281	February
2,94,49,755	42,41,060	52,26,095	33,12,110	2,27,69,225	2,37,85,180	8,57,83,425	7,64,45,767	32,33,53,902	March
2,91,56,689	53,69,193	60,83,627	22,82,564	1,95,71,408	1,29,64,642	7,54,22,123	11,07,17,230	30,81,84,593	Average, 1914-15
2,08,10,910	67,88,860	74,78,850	30,38,625	1,95,89,360	1,48,17,165	7,25,23,770	7,69,54,365	30,89,87,999	1915 April
2,18,27,050	56,55,110	70,42,630	20,71,705	1,40,44,280	62,63,395	5,69,24,150	7,75,01,520	32,59,06,909	May
2,83,08,210	50,91,290	55,64,240	18,18,885	1,26,73,345	79,06,915	6,13,62,835	7,76,30,335	37,06,08,069	June
5,16,32,830	53,10,870	65,18,180	18,83,910	2,45,24,800	66,79,955	9,69,50,545	7,82,43,525	40,08,67,019	July
4,18,40,560	69,07,580	46,30,630	30,52,845	1,44,94,265	96,06,475	8,05,33,155	6,34,47,838	39,91,72,641	August
3,82,45,530	61,65,470	33,10,415	26,20,835	1,99,98,705	72,37,025	7,78,86,980	5,91,21,427	37,74,32,802	September
2,82,09,730	45,76,195	35,95,060	21,39,620	1,85,00,180	77,44,705	6,47,65,690	7,04,42,033	26,39,19,661	October
1,73,12,500	40,42,400	43,63,695	21,44,565	59,58,880	53,82,600	3,97,04,720	8,31,52,642	33,59,59,662	November
1,18,32,550	50,53,115	57,82,015	18,84,230	99,33,665	63,45,050	4,08,30,625	2,75,78,808	29,43,75,316	December
3,11,78,515	76,00,290	93,30,955	23,91,485	81,61,745	99,95,230	6,56,58,220	12,74,24,662	26,01,93,184	1916 January
2,51,12,185	64,26,400	31,68,940	61,19,330	89,51,250	1,42,50,080	6,40,28,985	12,58,10,617	24,00,13,151	February
2,21,68,655	72,58,045	64,74,595	23,95,335	1,47,05,615	1,80,85,440	7,10,67,685	12,24,27,143	23,05,53,020	March
2,82,00,709	59,15,335	54,21,684	26,30,860	1,42,84,689	95,24,503	6,59,86,447	9,08,13,131	32,56,65,788	Average, 1915-16
1,85,00,010	74,58,990	73,12,200	30,34,485	1,17,72,252	90,41,235	5,71,19,172	12,24,31,867	19,50,69,907	1916 April
1,90,99,045	57,24,590	42,10,870	23,84,205	64,41,150	71,70,280	4,50,30,140	12,11,49,540	18,69,90,811	May
2,69,12,880	49,91,940	59,25,240	19,75,070	1,33,52,563	65,79,125	5,97,36,818	12,51,05,385	23,63,56,155	June
4,26,28,605	42,12,190	79,59,315	18,40,145	1,21,92,915	6,91,560	7,55,34,730	12,28,92,892	28,20,45,972	July
3,13,06,030	68,27,850	45,36,295	21,80,230	1,86,80,375	50,41,095	6,85,51,875	11,65,45,462	27,36,96,867	August
2,56,01,590	57,73,145	46,99,935	26,02,445	3,33,79,140	46,44,565	7,67,00,820	10,99,25,220	25,56,83,509	September
3,16,40,960	63,65,885	43,37,435	24,04,750	1,65,23,360	46,32,155	6,59,04,545	12,55,65,637	25,63,42,717	October
3,35,61,260	62,96,895	42,54,780	33,78,005	1,08,69,405	53,07,965	6,36,68,310	12,37,84,245	19,96,01,544	November
2,20,60,085	60,18,060	68,20,370	20,45,610	1,70,85,410	59,37,730	5,99,67,265	11,91,69,000	17,36,33,629	December
2,60,94,780	62,30,700	93,31,415	27,77,180	2,18,08,310	1,25,50,915	7,82,93,280	12,56,90,791	17,34,60,731	1917 January
3,15,78,115	58,64,550	38,87,290	72,32,890	1,89,09,290	1,88,31,785	8,63,03,920	12,16,56,033	18,20,91,459	February
3,19,72,880	50,17,955	40,84,705	43,21,850	1,77,34,960	1,25,48,180	7,56,80,530	11,99,91,932	19,07,63,890	March
2,84,13,020	58,99,396	56,13,320	30,14,737	1,65,19,094	82,48,049	6,77,07,617	12,11,59,000	21,71,43,916	Average, 1916-17
1,14,64,730	93,09,740	40,52,270	40,16,680	85,88,770	74,95,915	4,49,28,105	11,38,71,612	15,03,61,716	1917 April
2,86,57,700	75,58,710	60,88,825	36,07,485	2,19,42,460	66,46,915	7,45,02,095	9,93,50,905	15,52,47,004	May
4,35,32,475	4,16,84,115	91,67,340	22,31,530	1,81,83,345	72,55,245	12,20,54,050	7,06,82,545	20,24,29,649	June
6,28,09,875	4,04,68,825	78,97,940	18,20,190	2,63,22,845	1,11,94,800	15,06,34,475	7,03,28,435	26,37,48,014	July
4,93,47,415	3,83,63,860	45,00,293	22,03,515	2,99,50,135	98,64,680	13,42,29,900	12,11,93,263	29,00,24,870	August
2,24,11,605	2,84,89,120	46,71,555	18,71,280	1,16,44,165	65,15,055	7,56,02,780	15,85,61,496	29,56,93,175	September
2,43,50,260	52,10,835	39,82,795	16,47,205	1,22,34,475	61,57,835	5,35,83,405	21,90,33,334	29,46,00,461	October
1,78,07,355	63,69,720	35,19,925	15,84,705	2,11,76,335	54,61,980	5,59,20,020	24,64,77,918	24,49,23,556	November
1,98,06,268	51,01,201	42,50,075	18,36,265	2,01,17,213	55,05,740	5,66,16,762	26,72,42,793	19,05,44,912	December
2,26,70,662	70,17,026	96,78,490	23,94,465	1,90,06,056	1,40,86,233	7,48,52,962	27,19,16,765	15,09,86,030	1918 January
2,10,29,646	70,03,117	54,03,745	34,48,959	2,44,85,525	1,69,53,557	7,83,24,549	23,29,64,871	13,01,00,411	February
1,93,02,776	52,60,195	36,23,930	51,12,072	1,08,48,589	1,09,39,015	5,50,89,577	26,84,95,248	10,79,03,618	March
2,86,06,731	1,68,22,205	55,70,015	26,47,865	1,87,08,326	90,06,414	8,13,61,557	18,25,09,932	20,63,80,285	Average, 1917-18
2,70,43,096	50,29,821	35,55,843	36,33,707	2,26,79,471	1,24,82,071	7,44,24,009	22,60,50,799	7,91,93,099	1918 April
1,46,92,298	94,59,324	45,36,797	34,03,321	69,22,860	1,01,49,922	4,91,64,542	19,10,72,406	5,90,27,164	May
2,38,54,873	2,06,84,834	75,83,733	25,43,947	87,04,387	72,71,535	7,06,43,209	20,99,38,645	8,43,63,126	June
1,00,20,200	1,93,99,759	69,88,251	35,01,413	1,06,85,090	73,51,030	5,79,45,743	20,20,81,577	18,42,31,074	July
1,89,60,330	1,23,18,716	57,53,385	33,77,897	67,62,863	73,76,768	5,55,49,959	20,32,70,789	18,84,70,543	August
2,43,16,879	1,45,49,074	57,07,628	39,23,484	83,88,759	90,81,363	6,59,67,187	20,38,10,903	19,92,56,934	September
1,29,10,032	99,34,911	54,62,738	48,81,727	62,99,133	58,97,252	4,53,84,793	20,40,74,312	19,57,57,140	October
1,11,27,234	1,16,49,974	54,40,624	34,87,720	67,71,579	52,95,038	4,37,72,219	20,44,63,015	20,96,33,927	November
88,49,133	1,22,40,459	47,20,327	39,44,350	47,05,585	59,53,444	4,04,13,298	10,68,00,139	23,39,68,764	December
1,46,31,655	1,32,61,185	73,87,839	47,26,465	1,83,46,275	85,36,452	6,68,89,921	18,91,20,153	19,35,55,600	1919 January
1,76,76,221	1,24,34,090	51,53,268	97,20,985	1,05,68,828	1,46,89,929	7,02,48,321	18,14,10,472	23,66,21,968	February
1,76,95,999	1,05,45,398	41,15,495	52,74,310	1,94,21,496	2,07,08,724	7,77,61,422	17,36,99,120	32,35,23,378	March
1,68,14,829	1,26,67,295	55,34,248	43,68,277	1,08,54,612	96,07,798	5,98,47,060	19,88,16,027	18,23,02,751	Average, 1918-19

PAPER CURRENCY

(40)

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES on the last day of each month from 1899-1900 to 1918-19

(A) NOTES IN CIRCULATION, LESS THOSE CASHED IN OTHER CIRCLES

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	28,01,94,360	27,89,64,450	28,59,19,055	31,24,78,535	33,94,09,345	36,11,06,545	39,78,48,140	43,75,88,150	46,21,68,185	46,26,31,655
May	28,25,09,460	28,64,50,655	29,07,86,070	31,55,73,350	35,13,38,875	37,25,72,700	40,18,91,630	42,89,24,060	46,06,51,050	44,31,12,405
June	29,14,50,390	30,41,41,750	31,81,94,070	33,58,95,795	36,56,69,860	40,65,47,725	41,35,69,230	45,55,75,845	48,05,25,870	45,15,09,160
July	29,27,11,640	30,78,41,255	31,68,81,880	35,20,07,270	37,57,33,580	42,51,61,275	41,58,19,690	47,30,20,495	50,32,18,590	48,09,87,005
August	28,76,41,310	28,49,60,750	30,88,43,590	35,57,65,010	37,69,91,475	41,35,43,860	43,78,94,325	45,69,59,485	51,76,82,890	44,60,63,475
September	27,62,84,910	28,31,01,710	30,55,01,925	34,65,06,630	36,61,34,485	39,95,68,360	42,78,26,695	44,40,45,245	52,74,33,805	43,84,10,825
October	27,67,48,140	28,29,74,085	31,85,96,185	34,35,61,020	36,99,69,675	39,44,88,080	41,58,27,660	45,22,43,605	50,65,22,520	44,25,49,215
November	27,32,45,790	28,34,76,645	30,60,23,795	34,25,86,750	36,98,88,590	39,79,91,735	39,68,11,890	44,12,84,875	47,42,92,500	43,54,52,195
December	26,26,32,660	28,06,29,290	28,06,91,635	33,74,49,855	34,43,43,580	38,78,61,115	39,76,64,875	45,61,13,335	43,26,98,150	42,07,00,580
January	27,17,55,150	29,36,60,875	27,92,86,810	32,12,53,845	35,46,84,920	37,62,35,880	40,49,43,565	44,65,23,220	41,81,64,510	42,20,56,540
February	27,27,20,020	28,10,38,770	27,67,79,790	32,85,03,110	37,28,69,040	37,73,20,835	42,63,56,775	45,48,53,510	42,65,82,025	43,85,50,315
March	28,73,72,255	29,86,59,000	31,66,12,945	35,73,36,070	38,21,16,540	39,17,59,870	44,65,55,810	46,95,19,260	46,88,50,345	45,48,79,505
Average	27,96,05,502	28,88,00,119	30,03,43,145	33,74,01,437	36,40,90,869	39,20,13,165	41,51,65,857	45,13,87,590	47,32,31,711	44,51,58,573

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	43,64,98,675	52,84,44,290	54,68,58,450	58,33,56,670	66,43,71,035	65,45,79,370	60,24,42,310	65,46,90,105	82,72,34,795	1,05,96,05,166
May	46,77,21,930	54,29,59,560	55,09,62,470	58,89,01,305	66,24,85,050	66,76,86,635	61,99,08,375	66,31,09,595	83,30,73,485	1,11,52,92,331
June	49,29,48,435	56,95,21,600	58,21,67,115	64,12,27,435	68,48,49,640	70,26,09,355	66,47,88,350	71,39,49,330	93,28,65,115	1,14,78,68,759
July	51,53,45,965	59,16,45,180	60,29,30,770	66,59,26,170	69,89,84,335	75,44,53,000	68,06,10,490	75,47,93,730	99,31,21,295	1,21,40,83,039
August	51,73,54,105	58,05,70,700	59,69,21,770	68,15,98,455	67,23,48,540	65,78,71,480	66,40,98,445	74,01,08,655	1,05,15,28,650	1,31,41,10,978
September	50,82,19,575	56,09,61,115	56,81,75,700	68,32,76,585	61,79,94,675	60,52,24,785	63,80,54,175	71,54,73,090	1,08,42,92,965	1,34,38,38,448
October	50,49,85,125	53,35,10,735	56,80,59,715	65,78,96,815	61,90,48,215	60,78,22,890	63,58,61,040	73,31,55,295	1,14,76,86,775	1,36,42,96,133
November	46,53,03,155	52,09,74,325	58,04,57,945	67,26,52,570	64,79,29,795	61,18,85,640	62,06,12,450	76,50,57,140	1,12,92,58,930	1,40,75,78,408
December	48,25,05,865	49,67,00,960	56,17,65,945	65,70,15,845	64,56,78,375	60,83,27,990	62,34,49,070	82,16,67,510	1,08,30,56,667	1,47,08,90,339
January	51,84,46,890	51,11,91,280	54,69,95,890	67,75,04,720	63,94,40,670	60,25,94,135	62,41,65,330	84,36,30,010	1,04,81,63,218	1,49,78,88,610
February	50,56,83,130	53,51,62,080	57,18,71,450	67,53,61,340	65,17,80,605	59,54,67,345	64,00,79,910	86,76,12,775	1,03,46,04,525	1,51,48,34,511
March	54,40,84,250	54,99,05,815	61,36,25,095	68,97,78,240	66,11,75,935	61,62,99,615	67,73,34,540	86,37,51,735	99,79,37,599	1,53,46,47,790
Average	49,65,91,425	54,34,62,303	57,36,49,326	65,62,08,012	65,55,07,239	64,04,01,769	64,09,50,374	76,14,16,581	1,01,77,35,168	1,33,20,36,209

(B) NOTES HELD IN GOVERNMENT TREASURIES

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	5,42,21,960	3,73,92,110	6,07,63,245	6,67,16,935	6,01,38,975	4,96,54,690	4,35,95,905	6,58,01,970	5,01,02,545	9,26,37,020
May	6,06,25,335	4,87,88,435	6,74,13,645	8,33,32,715	7,70,28,850	5,73,44,350	5,34,72,400	6,00,55,155	5,70,71,855	8,73,86,130
June	6,67,36,775	5,00,40,845	8,46,49,640	8,67,31,475	8,93,44,415	7,89,30,550	6,79,13,620	7,75,05,610	6,75,20,533	7,53,07,215
July	5,52,16,315	6,01,91,630	7,42,19,995	8,74,76,580	8,77,84,400	10,64,31,865	5,70,81,525	7,01,86,590	7,39,43,545	9,27,36,631
August	5,04,09,360	3,03,54,365	7,52,76,860	7,92,29,985	6,78,40,315	9,70,93,835	10,03,39,810	8,22,91,925	7,82,82,275	6,18,48,780
September	4,30,13,195	2,80,65,345	7,39,81,560	6,30,60,600	5,11,20,835	8,20,68,320	7,78,57,255	5,45,16,045	10,35,39,605	3,80,04,230
October	3,22,05,620	2,24,82,985	6,85,80,220	5,14,47,520	4,11,19,725	7,45,66,640	4,19,92,530	4,70,04,515	8,97,53,690	2,99,43,535
November	2,65,12,155	2,50,57,805	4,47,17,060	4,43,09,235	3,97,43,070	6,01,08,750	3,08,88,880	4,44,54,915	6,45,87,600	2,75,79,665
December	2,28,67,560	3,57,46,715	2,67,36,283	3,69,69,860	3,96,96,970	3,52,56,160	4,10,74,510	3,35,92,025	4,82,35,325	2,29,15,340
January	3,15,32,980	5,42,36,150	4,53,35,295	4,30,78,855	4,97,73,240	3,51,25,400	5,74,60,970	4,18,03,190	5,03,57,460	3,31,79,400
February	3,13,90,780	4,52,42,195	4,09,74,315	5,63,20,735	5,17,19,565	4,22,23,425	6,54,71,675	4,32,66,085	5,84,07,025	3,58,71,645
March	4,00,93,100	6,07,97,045	7,41,84,770	6,85,38,765	6,66,69,520	5,44,77,990	6,76,41,930	5,75,23,285	8,24,21,480	6,25,70,540
Average	4,29,11,260	4,14,91,302	6,14,02,740	6,39,34,488	6,01,64,990	6,44,36,831	5,87,82,584	5,65,00,109	6,86,85,245	5,50,03,344

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	2,96,95,740	6,33,65,640	8,62,56,470	7,17,66,030	14,75,07,050	9,01,37,630	7,25,23,770	5,71,19,172	4,49,28,105	7,44,24,009
May	5,12,26,080	7,70,66,475	8,90,88,200	9,03,91,464	14,51,09,865	10,30,14,690	5,69,24,150	4,50,30,140	7,45,02,095	4,91,64,542
June	5,68,31,800	10,33,76,330	10,45,17,785	11,79,22,230	15,97,80,240	11,78,10,660	6,13,62,835	5,97,36,818	12,20,54,050	7,06,43,309
July	4,19,20,410	11,47,50,485	12,01,62,425	13,03,52,740	19,20,60,535	13,04,73,780	9,65,50,545	7,55,34,730	15,06,34,475	5,79,45,743
August	4,32,18,425	10,38,26,135	10,03,84,825	16,05,83,340	18,78,20,840	6,22,81,710	8,05,33,155	6,85,51,875	13,42,29,900	5,55,49,359
September	4,02,99,200	8,94,24,435	7,62,21,095	16,69,87,305	14,73,41,700	4,28,47,060	7,78,86,980	7,67,00,820	7,56,02,780	6,59,67,187
October	2,83,02,020	6,82,91,630	6,13,72,170	13,66,65,810	9,93,95,595	4,14,74,230	6,47,65,690	6,59,04,545	5,35,83,405	4,53,84,793
November	3,02,02,845	5,80,29,715	5,78,92,510	15,23,82,351	9,97,38,895	4,10,99,035	3,97,04,720	5,86,68,310	5,59,20,020	4,57,72,219
December	3,40,65,630	4,68,98,320	5,28,72,445	12,79,74,285	7,29,25,210	4,60,98,285	4,08,30,625	5,99,67,265	5,66,16,762	4,04,13,298
January	4,70,65,440	5,66,68,385	5,72,44,915	13,82,26,495	8,15,55,305	7,01,30,605	6,56,58,230	7,82,93,280	7,48,52,962	6,68,89,921
February	5,56,12,765	6,93,46,430	5,81,62,955	13,60,56,195	8,44,08,985	7,09,14,365	6,40,28,985	8,63,03,920	7,83,24,549	7,02,48,321
March	7,89,77,730	9,30,83,585	8,11,78,345	15,67,21,260	9,93,57,350	8,87,83,425	7,10,67,685	7,56,80,520	5,50,89,577	7,77,61,422
Average	4,47,34,840	7,86,77,293	7,87,79,512	13,21,60,167	12,64,16,798	7,54,22,123	6,59,86,447	6,77,07,617	8,13,61,557	5,98,47,060

No. 25.—GOLD RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1899-1900 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March	Average
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
899-1900	3,40,30,720	3,42,77,540	3,54,21,670	3,54,21,670	3,83,50,780	3,94,65,110	5,16,59,800	6,07,55,150	6,84,37,190	8,14,70,550	10,08,99,400	11,25,00,187	5,77,24,147
900-01	11,94,94,965	12,47,47,395	12,72,78,445	13,03,80,786	12,62,40,820	12,98,37,338	11,90,50,219	11,45,25,495	10,80,37,735	11,73,45,091	10,48,46,062	8,66,77,776	11,74,49,344
901-02	8,54,26,770	8,11,95,268	8,12,45,705	7,33,46,001	7,23,72,847	7,59,52,001	8,02,08,640	6,55,80,051	5,88,80,862	6,40,69,874	6,99,89,624	10,53,58,819	7,61,77,205
902-03	10,49,81,840	9,68,72,825	9,56,78,774	9,22,46,647	9,06,66,462	8,72,03,945	8,66,84,375	8,70,20,833	9,54,83,063	11,27,63,941	13,07,39,243	14,78,93,468	10,23,52,951
903-04	14,23,02,474	13,94,02,314	14,09,44,030	14,36,16,938	15,11,02,589	15,91,95,129	15,26,52,401	14,94,48,834	14,93,26,502	18,81,00,185	15,53,92,634	16,18,43,503	14,86,35,036
904-05	16,20,38,702	17,00,84,807	18,27,04,203	18,37,96,689	18,36,38,977	16,06,64,325	15,75,49,585	16,12,84,659	15,80,29,068	15,37,03,463	16,56,25,806	16,11,02,084	16,66,85,220
905-06	15,88,81,939	16,01,04,423	15,69,36,179	14,32,46,038	12,56,74,320	11,27,13,117	10,20,43,655	8,96,26,763	9,31,23,179	8,16,16,215	7,48,13,283	5,73,94,868	11,30,14,498
906-07	4,68,33,331	4,18,04,334	3,85,16,641	3,45,96,120	3,48,02,581	5,00,23,114	5,52,62,943	6,33,04,407	6,90,05,059	6,93,90,522	6,19,95,866	5,49,57,611	5,16,66,044
907-08	4,26,32,375	5,04,13,023	4,90,37,523	6,01,30,797	6,18,13,599	5,95,42,493	5,72,18,506	4,80,99,391	4,27,81,928	3,80,85,361	3,94,04,753	4,06,92,616	4,91,54,363
908-09	3,33,37,246	2,39,39,838	1,92,53,828	1,91,53,509	1,42,75,065	64,87,469	24,61,664	16,87,544	18,38,024	5,59,289	5,02,094	2,51,209	1,03,20,569
909-10	2,55,472	1,82,669	1,70,167	2,03,234	2,89,169	3,04,139	2,12,624	2,81,031	2,66,63,482	7,87,11,857	8,42,09,789	9,30,25,739	2,37,09,114
910-11	8,82,90,929	7,72,31,032	6,43,10,714	5,45,12,399	4,48,70,399	3,81,89,557	3,04,01,002	3,95,25,052	3,60,34,447	6,17,86,732	7,83,27,457	9,27,97,267	5,88,56,416
911-12	9,66,24,082	9,45,38,669	9,30,34,724	9,24,60,202	9,26,74,507	9,31,57,124	10,95,18,944	12,12,74,339	12,57,20,879	16,09,52,174	20,16,90,322	23,33,16,262	12,62,47,602
912-13	23,54,85,764	23,70,24,119	26,07,79,657	27,22,22,054	28,76,51,249	29,67,29,226	27,45,59,121	26,35,76,812	26,69,39,168	28,83,11,830	29,08,67,294	29,37,50,798	27,23,24,758
913-14	27,74,85,277	26,65,97,392	25,86,50,805	25,52,28,420	25,56,25,140	25,01,37,495	23,22,67,890	22,44,43,365	22,75,69,665	22,35,37,710	23,13,11,010	22,43,53,073	24,39,33,937
914-15	20,33,42,558	18,91,40,588	18,00,38,648	18,36,01,853	6,15,88,996	3,92,43,571	6,33,91,358	8,85,83,850	9,31,02,248	8,30,91,203	6,70,36,118	7,64,45,767	11,07,17,250
915-16	7,69,54,365	7,75,01,520	7,76,80,385	7,82,43,525	6,34,25,558	5,91,21,427	7,04,42,033	8,31,52,642	12,75,73,808	12,74,24,662	12,53,10,617	12,24,27,143	9,08,13,161
916-17	12,24,31,867	12,11,49,540	12,51,05,385	12,28,92,892	11,65,45,462	10,99,25,220	12,55,65,637	12,37,84,345	11,91,69,000	12,56,90,791	12,16,56,038	11,99,91,932	12,11,59,000
917-18	11,38,71,612	9,93,50,905	7,06,82,545	7,03,28,435	12,11,93,263	15,85,61,496	21,90,33,334	24,64,77,918	26,72,42,793	27,19,16,765	28,29,64,871	26,84,95,248	18,25,99,932
918-19	22,60,50,799	19,10,72,406	20,99,38,645	20,20,81,577	20,32,70,789	20,38,10,903	20,40,74,312	20,44,63,015	19,68,00,139	18,81,20,133	18,14,10,472	17,36,99,120	19,88,16,027

No. 26.—SILVER RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1899-00 to 1918-19

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	14,61,63,700	3,69,69,539	9,20,42,014	10,74,96,749	9,68,06,925	9,90,65,687	12,00,75,174	13,70,17,875	14,27,20,597	25,37,19,463
May	14,82,31,920	4,67,03,314	10,95,90,856	11,87,00,579	11,19,36,615	10,24,87,947	12,28,96,180	15,64,96,811	15,30,16,110	26,35,97,571
June	15,60,28,770	6,93,63,359	13,69,48,419	14,02,17,075	12,47,15,284	12,38,43,576	13,77,42,024	19,07,99,454	18,84,96,356	27,16,80,386
July	15,72,90,020	6,99,60,523	14,35,35,933	15,97,60,677	13,21,16,696	14,13,64,640	15,36,82,625	21,97,45,185	21,40,88,555	30,12,58,550
August	14,92,90,570	5,81,19,984	13,59,70,797	16,50,98,602	12,58,88,940	12,99,04,937	14,33,30,585	21,31,73,212	22,63,16,108	28,62,13,464
September	13,68,19,850	5,32,64,426	12,95,49,978	15,93,02,739	10,69,39,410	11,64,04,085	13,07,24,158	19,27,57,423	22,79,10,571	28,63,48,410
October	12,35,88,390	5,01,93,934	13,83,87,599	15,68,76,699	11,12,82,828	12,31,01,768	11,48,94,585	19,19,37,909	21,54,98,684	29,45,12,605
November	10,12,40,690	5,53,51,205	14,04,43,798	15,55,65,971	10,35,90,670	11,79,24,778	9,58,80,101	16,86,60,144	21,77,03,293	29,12,64,705
December	8,29,45,520	5,37,56,427	12,18,10,827	14,19,66,846	8,05,95,132	11,44,61,557	8,26,66,047	15,12,36,843	20,66,78,468	27,63,62,610
January	6,77,84,650	5,77,48,447	11,52,16,990	10,84,89,958	9,27,87,857	10,37,81,256	7,61,24,661	14,11,68,532	19,89,41,066	27,89,97,305
February	4,93,20,670	5,72,43,993	10,67,90,220	9,77,63,921	10,22,02,461	9,29,93,868	9,12,99,389	15,69,04,756	20,87,80,575	29,55,48,275
March	5,23,72,122	9,42,40,037	11,12,54,180	10,93,42,656	11,49,75,648	11,36,48,837	13,58,06,010	12,70,39,565	25,17,95,814	31,20,28,350
Average	11,42,56,466	5,85,67,933	12,34,61,801	13,50,48,530	10,86,53,206	11,49,15,244	11,70,93,378	17,14,86,476	20,43,28,856	28,42,94,308

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	29,37,43,257	26,95,28,415	23,45,59,022	12,23,70,960	15,53,85,812	21,97,36,856	30,89,87,999	19,50,69,907	15,03,61,716	7,91,93,099
May	32,50,39,315	28,32,53,582	24,07,48,855	12,63,77,240	16,43,87,712	24,70,45,101	32,59,06,909	18,69,90,611	15,52,47,004	5,90,27,164
June	35,02,78,322	32,15,35,940	27,34,57,445	15,49,47,832	19,46,98,889	29,10,70,761	37,06,08,069	23,63,56,155	20,24,29,649	8,43,63,426
July	37,26,42,785	35,34,57,835	29,47,95,622	16,82,04,170	21,22,55,969	33,98,54,201	40,08,67,019	28,20,45,972	26,37,48,014	18,42,31,074
August	37,45,64,990	35,20,25,355	28,85,72,317	14,96,97,260	18,52,23,454	37,97,82,538	39,91,72,641	27,36,96,867	29,00,24,870	18,34,70,543
September	36,54,15,490	33,90,96,612	25,43,43,630	13,85,30,913	13,63,57,234	34,94,81,268	37,74,32,802	25,56,83,509	29,56,93,175	19,92,56,934
October	36,22,72,555	31,94,84,787	24,08,65,825	14,59,37,748	15,52,80,379	32,79,31,586	36,39,19,061	25,63,42,717	29,46,00,461	19,57,87,140
November	32,25,22,178	29,77,74,327	24,35,08,660	15,95,75,812	19,19,56,484	30,68,01,844	33,59,69,862	19,96,01,544	24,49,23,556	20,96,33,927
December	31,33,42,437	27,69,91,567	22,03,61,120	13,30,76,731	18,66,08,764	29,87,25,796	29,43,75,316	17,36,33,629	19,05,44,912	23,39,68,764
January	29,72,35,087	26,57,29,602	17,03,68,770	12,46,92,944	18,44,03,014	30,30,02,986	26,01,93,184	17,34,60,731	15,09,86,030	19,95,55,600
February	27,59,73,395	26,11,59,677	14,46,81,182	13,49,94,100	18,89,69,649	31,19,31,281	24,00,13,151	18,20,91,459	13,01,00,411	23,66,21,963
March	29,35,58,565	26,14,33,602	15,18,08,887	16,45,27,496	20,53,22,916	32,33,53,902	23,05,53,020	19,07,53,890	10,79,03,616	32,35,23,378
Average	32,91,32,365	30,01,18,442	23,00,89,279	15,19,15,267	18,01,56,690	30,81,84,593	32,56,65,669	21,71,43,916	20,63,80,285	18,28,02,751

REGISTERED DEBT

[FOR TABLES, SEE PAGES 43 TO 61]

Amount of debt The registered debt of India consists of rupee loans raised in India and sterling loans raised in England.
The amount of permanent debt on the 1st April 1918 was :—

In England	£	236,957,575
In India, R1,70,07,88,793 converted into £ at R15=£1		113,385,919
TOTAL		350,343,494

The total permanent debt outstanding on 31st March 1919 was as follows :—

In England	£	202,528,570
In India, R1,99,06,53,494, converted into £ at R15=£1		132,710,233
TOTAL		335,238,803

In England £500,000 India bonds, £514,005 India stock, and £33,415,000 liability for British Government 5 per cent War Loan (1929-47) were discharged during 1918-19.

Classification of debt The total registered debt is classified in the accounts as (1) Public Works Debt, (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on public works, together with the amount advanced to Railway Companies for capital expenditure; the "Ordinary Debt" consists of the remainder of the debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of public works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the ordinary debt.

Distribution of debt The distribution of the total registered debt in India and England in the last five years was as follows :—

[Millions of £ sterling]

	Ordinary Debt (a)	PRODUCTIVE PUBLIC WORKS DEBT.			Grand total of debt (columns 1 and 4)
		Railways	Irrigation	Total	
	1	2	3	4	5
On 31st March—					
1915	2.2	233.2	41.1	274.3	276.5
1916	2.0	234.4	42.4	276.8	278.8
1917	3.7	235.7	43.3	279.0	282.7
1918	67.2	239.1	44.0	283.1	350.3
1919	47.0	243.7	44.5	288.2	335.2

It may be explained that for the purpose of these figures rupees have been uniformly converted into pounds sterling at the rate of R15 to the pound.

It will be seen that out of a total debt of £335.2 millions, at the end of March 1919, £47 millions represented ordinary or unproductive debt. The annual interest on the latter was £7 millions and on the productive debt £9.8 millions, so that the total interest charges amounted to £16.8 millions.

Of the rupee debt at the end of 1918-19, R67 millions of the debt bore interest at 3 per cent, R1,190.1 millions at 3½ per cent, R174.9 millions at 4 per cent, R10 millions at 4½ per cent, R254.2 millions at 5 per cent, and R294.5 millions at 5½ per cent. The total interest charge on the rupee debt at the end of 1918-19 was R11,27,02,261 and on the sterling debt £7,139,089.

(a) Excluding all temporary debts, but including initial expenditure on new capital at Delhi.

REGISTERED DEBT*

No. 27.—ABSTRACT STATEMENT—AMOUNT of the RUPEE and STERLING DEBT and of the INTEREST thereon; annual INCREASE or REDUCTION of the DEBT; and the PROPORTION of the RUPEE DEBT held in LONDON, from 1820-21 to 1918-19

	Registered debt in India	Registered debt in London	Interest payable		Amount borrowed and paid off each year (Borrowed + ; paid off—)		Proportion of the registered rupee debt held in London on 31st March
			India	England	In India	In England	
1820-21	27,24,77,630	5,762,888	1,63,15,400	253,247	—26,73,970	—1,09,268	(a)
1830-31	33,12,96,680	3,750,479	1,74,19,770	93,377	+75,52,710	—45,413	
1840-41	29,47,65,040	1,756,992	1,35,37,050	59,856	+1,15,89,400	—400	
1850-51	45,42,87,550	3,920,592	2,12,39,750	136,482	+1,00,72,750	—100	
1860-61	63,44,58,100	28,496,917	2,88,34,460	1,249,832	—10,05,920	+4,138,000	17,64,70,910
1870-71	66,80,96,570	37,627,617	3,01,56,310	1,726,268	+1,21,62,350	+2,410,000	
1871-72	67,96,89,420	39,012,617	2,98,08,300	1,781,618	+1,15,92,850	+1,385,000	
1872-73	66,45,83,690	39,012,617	2,89,20,500	1,831,467	—1,51,05,730	..	
1873-74	66,41,72,910	41,117,617	2,89,50,000	1,867,121	—4,10,780	+2,105,000	13,27,22,050
1874-75	69,84,95,590	48,597,033	3,03,35,320	2,165,364	+3,43,26,680	+7,479,416	14,05,71,800
1875-76	72,77,29,810	49,797,033	3,15,20,180	2,212,582	+2,92,30,220	+1,200,000	15,45,77,080
1876-77	71,92,31,260	55,397,033	3,10,98,710	2,436,271	—84,98,550	+5,600,000	14,21,01,660
1877-78	74,95,45,200	59,677,033	3,22,68,610	2,607,472	+3,03,13,940	+4,280,000	15,78,70,170
1878-79	78,83,89,260	59,029,117	3,25,77,260	2,581,555	+3,88,44,060	—647,916	17,14,82,760
1879-80	82,87,25,090	68,855,556	3,41,76,560	1,937,886	+4,03,35,830	+9,826,439	20,52,60,670
1880-81	85,95,97,460	71,429,133	3,55,92,700	2,846,478	+3,08,72,370	+2,573,577	20,26,31,450
1881-82	88,65,31,620	68,181,947	3,66,43,280	2,708,198	+2,69,34,160	—3,287,186	22,65,59,550
1882-83	90,68,87,660	68,585,694	3,74,11,490	2,725,748	+2,03,56,040	+443,747	22,58,11,320
1883-84	93,19,13,840	68,108,837	3,84,91,140	2,704,207	+2,50,26,180	—476,857	22,08,75,180
1884-85	93,18,36,600	69,271,088	3,84,18,550	2,691,828	—77,240	+1,162,251	21,83,98,370
1885-86	92,70,39,820	73,806,621	3,77,38,380	2,833,068	—47,96,780	+4,535,533	20,71,23,580
1886-87	92,65,36,360	84,228,177	3,82,02,570	3,165,411	—5,03,460	+10,421,556	19,14,95,570
1887-88	98,08,98,620	84,140,148	4,03,78,580	2,918,039	+5,43,62,260	—88,029	20,81,88,870
1888-89	100,87,97,420	95,033,610	4,13,73,120	3,230,474	+2,78,98,800	+10,893,462	21,71,40,680
1889-90	102,76,11,750	98,192,391	4,21,56,080	3,327,348	+1,88,14,330	+3,158,781	21,59,40,490
1890-91	102,74,65,560	104,408,208	4,17,51,110	3,524,376	—1,46,200	+6,215,817	26,73,12,950
1891-92	102,69,23,170	104,404,143	4,17,15,000	3,602,349	—5,42,380	+2,995,935	27,50,58,410
1892-93	102,93,75,520	106,683,767	4,12,77,760	3,570,682	+24,52,350	—720,376	25,93,38,610
1893-94	105,54,60,780	114,113,792	4,20,92,000	3,687,986	+2,60,85,260	+7,430,025	24,16,55,410
1894-95	104,37,37,400	116,005,826	3,61,09,140	3,825,323	—1,17,23,380	+1,892,034	23,62,59,660
1895-96	103,78,89,280	115,903,732	3,64,00,740	3,607,832	—58,48,120	—102,094	25,35,07,520
1896-97	109,11,50,530	114,883,233	3,78,43,760	3,813,208	+5,37,61,250	—1,020,499	24,06,66,620
1897-98	111,69,56,340	123,274,680	3,87,11,060	3,940,776	+2,58,05,810	+8,391,447	21,50,87,030
1898-99	112,65,46,980	124,268,605	3,91,13,340	3,882,758	+95,90,640	+993,925	21,44,12,330
1899-1900	112,47,47,010	124,144,401	3,90,56,317	3,877,026	—17,99,970	—124,204	20,81,88,234
1900-01	115,33,19,058	133,435,377	4,00,58,000	4,158,351	+2,85,72,048	+9,290,978	22,18,12,135
1901-02	116,19,13,833	134,307,090	4,03,60,615	4,213,821	+85,94,775	+871,711	20,36,22,034
1902-03	117,55,40,660	133,796,261	4,08,37,864	4,213,537	+1,36,26,827	—510,829	18,63,35,034
1903-04	119,42,43,035	133,045,844	4,14,90,065	4,238,273	+1,87,02,375	—750,417	17,13,92,234
1904-05	122,29,78,235	132,887,191	4,24,92,526	4,282,744	+2,87,35,200	—158,653	16,81,55,234
1905-06	126,08,10,618	146,457,439	4,38,10,365	4,715,233	+3,78,32,383	+13,570,248	16,43,82,933
1906-07	130,45,50,655	147,518,634	4,53,38,937	4,743,108	+4,37,40,037	+1,061,195	16,49,16,833
1907-08	132,82,94,955	156,481,074	4,61,66,110	5,053,632	+2,37,44,300	+8,962,440	15,23,21,733
1908-09	134,56,60,505	160,973,369	4,68,19,197	5,210,695	+1,73,65,550	+4,492,295	14,43,66,433
1909-10	136,84,33,105	170,105,911	4,76,47,424	5,530,758	+2,27,72,600	+9,132,542	15,21,19,933
1910-11	138,09,72,155	177,998,335	4,81,24,302	5,668,417	+1,25,39,050	+7,892,424	12,78,49,733
1911-12	139,96,36,295	178,486,597	4,87,76,458	5,705,597	+1,86,64,050	+488,262	11,73,03,533
1912-13	142,83,64,780	179,179,193	4,97,78,481	5,749,887	+2,87,28,585	+692,596	11,20,29,433
1913-14	145,68,55,790	177,064,757	5,07,80,519	5,693,919	+2,84,91,000	—2,114,436	10,08,74,333
1914-15	150,52,65,200	176,190,358	5,25,30,534	5,682,898	+4,84,09,410	—874,399	9,72,99,850
1915-16	155,45,97,700	175,171,829	5,45,29,991	5,665,349	+4,93,32,500	—1,018,529	8,82,51,650
1916-17	162,86,03,073	174,144,724	5,74,23,729	5,647,491	+7,40,05,373	—1,027,105	8,30,41,600
1917-18	170,07,88,793	236,957,575	5,13,58,187	8,827,162	+7,21,85,720	+62,812,851	7,47,56,300
1918-19	1,99,06,53,494	202,528,570	11,27,02,261	7,139,089	+28,98,64,701	—34,429,005	8,17,23,775

(a) No information

* Compiled from the Finance and Revenue Accounts of the Government of India and from special official returns

REGISTERED DEBT

No. 28.—*DISTRIBUTION of the TOTAL REGISTERED DEBT in INDIA and ENGLAND and of the INTEREST thereof from 1899-1900 to 1918-19*

	Ordinary Debt	Debt incurred for			Interest on ordinary Debt	Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue	
		Railways	Irrigation Works	Initial expenditure on new capital at Delhi		State Railways	Irrigation
	£	£		£	£	£	
1899-1900	67,300,684	127,326,851		..	1,593,353	5,081,284	
1900-01	69,995,822	135,327,494		..	1,776,406	5,298,027	
1901-02	69,167,015	138,600,997		..	1,563,915	5,499,013	
1902-03	65,956,174	142,709,464		..	1,435,250	5,658,226	
1903-04	62,542,403	148,119,643		..	1,276,202	5,851,697	
1904-05	60,082,442	153,836,631		..	1,201,580	6,079,268	
1905-06	54,425,226	149,035,455	27,050,799	..	954,787	5,353,212	1,041,456
1906-07	37,917,252	168,344,748	28,226,677	..	1,414,258	5,553,864	935,231
1907-08	37,459,060	177,702,283	29,872,728	..	1,314,271	5,770,214	980,912
1908-09	37,731,937	182,213,141	30,738,991	..	1,437,519	6,014,748	1,017,327
1909-10	42,560,094	186,517,746	32,256,945	..	1,566,497	6,127,191	1,058,711
1910-11	40,426,082	195,836,888	33,800,175	..	1,606,587	6,267,685	1,115,410
1911-12	33,941,732	203,015,769	35,733,184	4,992	1,435,152	6,664,210	1,182,867
1912-13	24,898,777	211,832,819	37,552,030	119,886	1,169,047	7,072,548	1,282,513
1913-14	12,196,099	221,984,419	39,440,938	567,020	726,427	7,303,145	1,304,846
1914-15	1,296,083	233,195,887	41,122,020	927,381	449,840	7,912,214	1,409,529
1915-16	736,562	234,360,133	42,456,326	1,258,655	511,556	8,022,623	1,451,350
1916-17	2,188,866	235,740,646	43,285,798	1,502,952	452,118	7,759,322	1,413,205
1917-18	65,451,827	239,146,143	43,992,030	1,753,494	6,498,917	8,155,481	1,515,595
1918-19	45,022,432	243,686,006	44,491,078	2,039,287	7,000,324	8,301,203	1,539,404

NOTE.—The figures are taken from the annual Finance and Revenue Accounts of the Government of India, but the method of distribution of the total debt and of the interest thereon between "Ordinary Debt" and "Debt incurred for Railways and Irrigation Works" has not been uniform and has been materially altered from the year 1906-07.

No. 29.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each year from 1899-1900 to 1918-19, also the annual amount of INTEREST payable thereon

	IN INDIA									
	BEARING INTEREST									NOT BEARING INTEREST
	5½ per cent War Bonds	5 per cent	4½ per cent	4 per cent	3½ per cent	3 per cent	Debenture loans and 4 per cent Stock Notes from 1882-83	Provincial debenture loans	TOTAL	
	R	£	R	R	R	R	R	R	R	R
1899-1900	..	..	1,00,00,000	4,87,00,000	95,15,04,900	11,07,05,700	6,650	8,55,200	112,17,72,450	29,74,560
1900-01	..	..	1,00,00,000	4,75,00,000	98,15,11,700	11,07,07,200	6,650	8,55,200	(a) 115,05,80,750	27,38,308
1901-02	..	..	1,00,00,000	4,63,00,000	99,15,12,200	11,07,07,200	6,550	8,55,200	115,93,81,150	25,32,683
1902-03	..	..	1,00,00,000	4,51,00,000	100,65,18,700	11,07,08,300	6,650	8,55,200	117,31,88,550	23,52,110
1903-04	..	..	1,00,00,000	4,39,00,000	102,65,22,700	11,07,10,300	6,325	8,55,200	(b) 119,19,94,525	22,48,510
1904-05	..	..	1,00,00,000	4,27,00,000	105,65,35,200	11,07,11,100	6,325	8,55,200	122,08,07,825	21,70,410
1905-06	..	..	1,00,00,000	4,15,00,000	109,65,35,700	11,07,12,100	6,325	..	125,87,54,125	20,56,493
1906-07	..	..	1,00,00,000	4,03,00,000	114,15,80,600	11,07,12,100	6,325	..	133,25,99,025	19,51,650
1907-08	..	..	1,00,00,000	3,91,00,000	116,65,85,600	11,07,12,100	6,325	..	132,64,04,025	18,90,930
1908-09	..	..	1,00,00,000	3,79,00,000	119,49,77,500	10,09,57,800	6,275	..	134,38,41,575	18,18,930
1909-10	..	..	1,00,00,000	3,67,00,000	122,60,40,100	9,39,25,800	6,275	..	136,66,72,175	17,60,930
1910-11	..	..	1,00,00,000	3,55,00,000	124,84,19,400	8,53,20,800	..	..	137,92,40,200	17,31,955
1911-12	..	..	1,00,00,000	3,43,00,000	126,91,37,600	8,44,88,100	..	..	139,79,25,700	17,10,505
1912-13	..	..	1,00,00,000	3,31,00,000	129,93,49,500	8,42,41,600	..	..	142,66,91,100	16,73,690
1913-14	..	..	1,00,00,000	3,19,00,000	133,09,99,400	8,23,18,000	..	..	145,52,17,400	16,38,390
1914-15	..	..	1,00,00,000	3,19,00,000	138,12,21,400	8,20,59,500	..	..	150,51,80,500	84,300
1915-16	..	..	1,00,00,000	8,18,86,000	138,50,89,600	7,75,47,200	..	..	155,45,22,800	74,900
1916-17	..	1,10,51,523	1,00,00,000	21,46,54,000	132,02,13,950	7,26,69,400	..	..	162,85,88,873	14,200
1917-18	..	25,17,53,643	1,00,00,000	17,68,18,200	119,38,73,900	6,83,29,150	..	..	170,07,74,893	13,900
1918-19	29,44,70,677	25,41,72,394	1,00,00,000	17,48,73,100	119,00,87,073	6,70,26,250	..	..	199,06,39,494	14,000

(a) Excludes the temporary loan from Gwalior of Rs45,29,119, which was discharged on the 31st August, 1901

(b) Excludes the temporary loan from Gwalior of Rs50,00,000.

REGISTERED DEBT

(46)

No. 29.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each

IN								
BEARING								
	Liability for British Gov- ernment 5 per cent. War Loan (1929-47) taken over by India.	India Stock 3½ per cent.	India Stock 3 per cent.	India Stock 2½ per cent.	India Bonds	India Bills	East Indian Railway Debenture stock	Eastern Ben- gal Railway Debenture stock
	£	£	£	£	£	£	£	£
889-1900	..	63,379,094	42,125,884	11,892,207	..	4,500,000	1,435,650	348,666
900-01	..	63,247,722	45,125,884	11,892,207	..	5,000,000	1,435,650	348,666
901-02	..	63,110,135	47,135,384	11,892,207	..	4,000,000	1,435,650	348,666
902-03	..	62,968,106	48,635,384	11,892,207	..	3,500,000	1,435,650	348,666
903-04	..	62,817,689	50,135,384	11,892,207	..	2,000,000	1,435,650	348,666
904-05	..	62,661,236	52,635,384	11,892,207	..	500,000	1,435,650	348,666
905-06	..	62,501,097	64,724,530	11,892,207	..	..	1,435,650	348,666
906-07	..	62,333,109	66,724,530	11,892,207	..	..	1,435,650	348,666
907-08	..	69,785,487	66,724,530	11,892,207	..	..	1,435,650	348,666
908-09	..	75,143,582	66,724,530	11,892,207	..	..	1,435,650	348,666
909-10	..	84,455,524	66,724,530	11,892,207	..	..	1,435,650	348,666
910-11	..	85,511,748	66,724,530	11,892,207	4,000,000	..	1,435,650	348,666
911-12	..	88,276,210	66,724,530	11,892,207	3,500,000	..	1,435,650	348,666
912-13	..	91,276,210	66,480,596	11,806,337	3,000,000	..	1,435,650	348,666
913-14	..	91,211,186	66,212,384	11,806,337	2,500,000	..	1,435,650	348,666
914-15	..	91,137,350	66,028,171	11,689,987	2,000,000	..	1,435,650	348,666
915-16	..	91,137,350	65,918,642	11,689,987	1,500,000	..	1,435,650	348,666
916-17	..	90,728,391	65,800,496	11,689,987	1,000,000	..	1,435,650	348,666
917-18	64,058,408	90,519,305	65,269,188	11,684,987	500,000	..	1,435,650	348,666
918-19	30,643,408	90,165,299	65,109,189	11,684,987	..	..	1,435,650	348,666

year from 1899-1900 to 1918-19, also the annual amount of INTEREST payable thereon—continued

ENGLAND							INTEREST PAYABLE ANNUALLY IN INDIA AND ENGLAND		
INTEREST							India	England	
South Indian Railway Debenture stock and Debentures	Great Indian Peninsula Railway Debenture stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Madras Railway Debentures	Indian Midland Railway Debentures	TOTAL	NOT BEARING INTEREST	R	£	
£	£	£	£	£	£	£			
425,000	..	..	..	..	124,106,501	37,900	3,90,56,317	3,877,026	1899-1900
425,000	5,922,350	..	..	..	133,397,479	37,900	4,00,58,600	4,158,351	1900-01
425,000	5,922,350	..	..	..	134,269,392	37,698	4,03,60,615	4,213,821	1901-02
425,000	4,553,550	..	..	..	133,758,563	37,698	4,08,37,864	4,213,537	1902-03
425,000	3,953,550	..	..	..	133,098,146	37,698	4,14,90,065	4,238,273	1903-04
425,000	2,951,450	..	..	..	132,849,593	37,598	4,24,92,526	4,282,744	1904-05
425,000	2,701,450	2,391,300	..	..	146,419,900	37,539	4,38,10,365	4,715,233	1905-06
425,000	2,701,450	1,641,400	..	..	147,502,012	16,622	4,53,38,937	4,743,109	1906-07
425,000	2,701,450	1,141,400	2,010,100	..	156,464,490	16,584	4,61,66,110	5,053,632	1907-08
425,000	2,701,450	275,600	2,010,100	..	160,956,785	16,584	4,68,19,197	5,210,095	1908-09
425,000	2,701,450	275,600	1,830,700	..	170,089,327	16,584	4,76,47,428	5,530,758	1909-10
425,000	2,701,450	..	1,288,400	3,654,100	177,081,751	16,584	4,81,24,302	5,668,417	1910-11
425,000	2,701,450	..	419,700	2,746,600	178,470,013	16,584	4,87,76,458	5,705,597	1911-12
425,000	2,701,450	..	170,000	1,518,700	179,162,609	16,584	4,97,78,481	5,749,887	1912-13
425,000	2,701,450	..	..	407,500	177,048,173	16,584	5,07,80,519	5,693,919	1913-14
425,000	2,701,450	..	..	407,500	176,173,774	16,584	5,25,30,534	5,682,898	1914-15
425,000	2,701,450	..	..	..	175,156,745	15,084	5,45,29,991	5,665,349	1915-16
425,000	2,701,450	..	..	..	174,129,640	15,084	5,74,23,729	5,647,491	1916-17
425,000	2,701,450	..	..	..	236,942,654	14,921	5,13,58,187	8,327,162	1917-18
425,000	2,701,450	..	..	..	202,513,649	14,921	11,27,02,261	7,139,089	1918-19

REGISTERED DEBT

No. 30.—DETAILED STATEMENT OF INCREASE and DECREASE of REGISTERED DEBT in INDIA

	CASH BALANCES ON THE LAST DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN INDIA ON THE LAST (Incurred + ; Discharged —)							
	In India (a)	In England	5½ per cent and Stock Notes from 1882-83	5 per cent and Transfer Loan of 1879, 7s sterling per cent portion from 1878-79	5½ per cent War Bonds.	5 per cent War Loan	4½ per cent	4 per cent	3½ per cent	3 per cent
	Rs	£	Rs	Rs	Rs		Rs	Rs	Rs	Rs
1899-1900 .	12,63,87,405	3,330,943	—110	—2,23,000	..	..	..	—12,00,000	+92,500	+600
1900-01 .	15,89,84,715	4,091,926	..	..	..	..	..	—12,00,000	+3,00,06,800	+1,500
1901-02 .	17,82,04,524	6,693,137	—100	..	..	..	..	—12,00,000	+1,00,00,500	..
1902-03 .	18,12,36,240	5,767,787	—200	..	..	..	..	—12,00,000	+1,50,06,500	+1,100
1903-04 .	17,80,43,274	7,294,782	—25	..	..	..	..	—12,00,000	+2,00,04,000	+2,000
1904-05 .	16,12,46,550	10,282,581	..	..	..	..	..	—12,00,000	+3,00,12,500	+800
1905-06 .	17,67,21,853	8,436,519	..	..	..	..	..	—12,00,000	+4,00,00,500	+1,000
1906-07 .	15,49,23,549	5,606,812	..	..	..	..	..	—12,00,000	+4,50,44,900	..
1907-08 .	19,27,75,848	5,738,489	..	..	..	..	..	—12,00,000	+2,50,05,000	..
1908-09 .	15,35,37,400	8,453,715	—50	..	..	..	..	—12,00,000	+2,83,91,900	—97,54,300
1909-10 .	18,44,31,414	15,809,618	..	..	..	..	..	—12,00,000	+3,10,62,600	—70,32,000
1910-11 .	20,35,03,834	18,174,349	—6,275	..	..	..	..	—12,00,000	+2,23,79,300	—86,05,000
1911-12 .	18,41,95,331	19,463,723	..	..	..	..	..	—12,00,000	+2,07,18,200	—8,32,700
1912-13 .	23,93,96,967	9,789,634	..	..	..	..	..	—12,00,000	+3,02,11,900	—2,46,500
1913-14 .	23,41,23,799	8,157,732	..	..	..	..	..	—12,00,000	+3,16,49,900	—19,23,600
1914-15 .	22,16,90,009	7,913,236	..	..	..	..	..	..	+5,02,22,000	—2,58,500
1915-16 .	18,02,40,838	12,803,348	..	..	..	..	..	+4,99,86,000	+38,68,200	—45,12,300
1916-17 .	22,93,98,247	11,391,993	..	..	..	+1,10,51,523	..	+13,27,63,000	—6,48,75,650	—48,77,800
1917-18 .	22,98,77,662	16,825,416	..	..	..	+24,07,02,120	..	—3,78,35,800	—12,63,40,050	—43,40,250
1918-19 .	25,95,03,870	14,715,827	..	..	+44,70,677	+24,18,751	..	—19,45,100	—37,86,827	—72,92,900

(a) For cash balances at the end of each month of each year from 1899-1900, see table No. 36.

REGISTERED DEBT

and ENGLAND, and the CASH BALANCES on the last day of each year, from 1899-1900 to 1918-19

DAY OF EACH YEAR			INCREASE OR DECREASE OF DEBT (REGISTERED) IN ENGLAND ON THE LAST DAY OF EACH YEAR (Incurred + ; Discharged —)									
Provincial debenture loans	Not bearing interest (Registered Debt)	Net incurred + ; Net discharged—	Liability for British Government 5 per cent War Loan (1929-47) taken over by India	Great Indian Peninsula Railway Debenture Stock and Debentures	India Stock at 5, 3½, 3, and 2½ per cent	India Bonds	South Indian Railway Debenture Stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Indian Midland and Madras Railway Debentures	Not bearing interest	Net incurred + ; Net discharged—	
£	£	£	£	£	£	£	£	£	£	£	£	
..	—4,69,960	—17,99,970	..	..	—122,904	..	..	..	..	—1,300	—124,204	1899-1900
..	—2,36,252	+2,85,72,048	..	+5,922,350	+2,568,628	..	..	..	..	..	+9,290,978	1900-01
..	—2,05,625	+85,94,775	..	..	+871,913	..	..	..	..	—202	+871,711	1901-02
..	—1,80,573	+1,36,26,827	..	—1,368,800	—857,971	..	..	..	..	..	—510,829	1902-03
..	—1,03,600	+1,87,02,375	..	—600,000	—150,417	..	..	..	..	..	—750,417	1903-04
..	—78,100	+2,87,35,200	..	—1,002,100	+843,547	..	..	..	..	—100	—158,653	1904-05
—8,55,200	—1,13,917	+3,78,32,383	..	—250,000	+11,929,007	..	..	+2,391,300	..	—59	+13,570,248	1905-06
..	—1,04,863	+4,37,40,037	..	..	+1,832,012	..	..	—749,900	..	—20,917	+1,061,195	1906-07
..	—60,700	+2,37,44,300	..	..	+7,452,378	..	..	—500,000	+2,010,100	—38	+8,962,440	1907-08
..	72,000	+1,73,65,550	..	..	+5,353,095	..	..	—865,800	..	..	+4,492,295	1908-09
..	—58,000	+2,27,72,600	..	..	+9,311,942	..	..	..	—179,400	..	+9,132,542	1909-10
..	—28,975	+1,25,39,050	..	..	+1,056,224	+4,000,000	..	—275,600	+3,111,800	..	+7,892,424	1910-11
..	—21,450	+1,86,64,050	..	..	+2,764,462	—500,000	..	..	—1,776,200	..	+488,262	1911-12
..	—36,815	+2,87,28,585	..	..	+2,670,196	—500,000	..	..	—1,477,600	..	+692,596	1912-13
..	—35,300	+2,84,91,000	..	..	—333,236	—500,000	..	..	—1,281,200	..	—2,114,436	1913-14
..	—15,54,090	+4,84,09,410	..	..	—374,399	—500,000	..	..	..	..	—874,399	1914-15
..	—9,400	+4,93,32,500	..	..	—109,529	—500,000	..	..	—467,500	—1,500	—1,018,529	1915-16
..	—60,700	+7,40,05,373	..	..	—527,105	—500,000	..	..	..	..	—1,027,105	1916-17
..	—300	+7,21,85,720	+64,053,498	..	—745,394	—500,000	..	..	..	—163	+62,812,851	1917-18
..	+100	+28,98,64,701	—33,415,000	..	—514,005	—500,000	..	..	..	..	—34,429,005	1918-19

REGISTERED DEBT

No. 31.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA
in each year from 1820-21 to 1918-19

	REGISTERED DEBT IN INDIA			OTHER DEBT LOANS			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Local loans	Temporary loans	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1820-21	27,19,23,380	5,54,250	27,24,77,630	20,34,960	..	20,34,960	5,11,350	..	..	2,94,71,370	2,99,82,720	30,44,95,310
1821-22	26,54,46,200	5,51,690	26,59,97,890	20,31,060	..	20,31,060	29,72,690	..	..	2,08,64,770	2,38,37,460	29,18,66,410
1822-23	24,34,58,760	5,51,690	24,40,10,450	20,35,940	..	20,35,940	17,21,490	..	..	2,20,43,140	2,37,64,630	26,98,11,020
1823-24	20,18,07,160	5,47,950	20,23,55,110	20,66,840	..	20,66,840	2,03,81,980	..	..	2,49,14,530	4,52,96,510	24,97,18,460
1824-25	21,35,97,340	5,46,350	21,41,43,690	20,80,650	..	20,80,650	63,08,910	..	..	2,67,78,850	3,30,87,760	24,93,12,100
1825-26	26,01,13,380	13,10,590	26,14,23,970	31,98,050	..	31,98,050	72,83,070	..	..	3,01,46,070	3,74,29,140	30,20,51,160
1826-27	27,82,89,800	11,00,320	27,93,90,120	29,12,420	..	29,12,420	33,17,850	12,04,020	..	3,60,92,490	4,06,14,360	32,29,16,900
1827-28	31,65,60,250	10,89,220	31,76,49,470	27,00,220	..	27,00,220	35,05,890	22,89,100	..	4,21,83,880	4,79,78,870	36,83,28,560
1828-29	32,04,00,070	10,45,070	32,14,45,140	25,72,990	..	25,72,990	29,29,030	32,27,020	..	3,51,79,760	4,13,35,810	36,53,82,940
1829-30	32,27,28,190	10,15,720	33,37,43,910	23,23,050	..	23,23,050	33,17,950	42,39,180	..	4,17,86,810	4,92,93,940	37,53,65,900
1830-31	33,03,21,390	9,75,290	32,12,96,680	22,91,770	..	22,91,770	51,41,740	52,96,330	..	4,34,13,560	5,38,51,630	38,74,40,080
1831-32	32,25,86,630	9,50,050	32,35,36,680	12,95,590	..	12,95,590	52,57,170	2,14,79,470	..	2,62,39,430	5,29,76,070	37,78,08,340
1832-33	32,31,96,890	9,42,000	32,41,38,890	15,65,140	..	15,65,140	70,45,120	1,99,93,930	..	2,69,81,980	5,40,21,030	37,97,25,060
1833-34	32,09,00,130	9,33,790	32,18,33,920	15,72,960	..	15,72,960	63,98,190	2,09,45,170	..	2,84,60,700	5,58,04,060	37,92,10,940
1834-35	33,29,56,870	8,69,570	33,38,26,440	11,90,560	..	11,90,560	55,25,970	2,11,92,900	..	16,36,680	2,83,55,550	36,33,72,550
1835-36	28,62,50,570	8,66,370	28,71,16,940	11,90,560	..	11,03,560	56,70,190	2,32,33,720	..	18,66,140	3,07,70,050	31,90,77,550
1836-37	28,98,03,690	11,72,930	29,09,76,620	11,86,040	..	11,86,040	60,71,810	2,48,65,610	..	24,06,150	3,33,43,570	32,55,06,290
1837-38	28,17,52,090	12,93,790	28,30,45,880	11,86,040	..	11,86,040	1,05,25,620	2,64,99,610	..	27,02,160	3,97,27,390	32,39,59,310
1838-39	28,04,81,990	11,95,120	28,16,77,110	13,86,040	38,27,210	50,13,250	73,83,720	2,82,18,530	..	13,63,190	3,69,70,490	32,36,63,850
1839-40	28,21,19,080	10,56,560	28,31,75,640	11,86,040	30,72,630	42,58,670	1,00,48,660	2,95,07,800	..	15,74,760	4,11,29,220	32,85,63,530
1840-41	29,37,25,550	10,39,490	29,47,65,040	2,79,180	31,49,150	34,28,310	1,16,47,040	3,11,90,230	..	18,87,130	4,47,24,400	34,29,17,750
1841-42	31,72,14,930	9,93,290	31,82,08,220	5,60,376	30,71,430	36,31,800	1,08,48,840	3,31,91,980	..	18,14,190	4,58,55,010	36,76,95,080
1842-43	34,03,51,180	9,30,950	34,12,82,130	8,41,560	28,52,450	36,94,010	76,73,290	3,39,38,780	..	17,86,140	4,33,93,210	38,83,74,360
1843-44	35,46,50,850	9,30,950	35,55,81,800	11,22,750	2,99,820	14,22,570	78,18,040	3,55,99,710	..	20,00,340	4,54,18,090	40,24,22,460
1844-45	36,33,44,270	9,19,220	36,42,63,490	13,95,860	..	13,95,860	76,90,090	3,75,09,360	..	20,91,920	4,72,91,370	41,29,50,720
1845-46	36,56,91,840	9,61,290	36,66,53,130	16,77,050	..	16,77,050	79,42,750	3,86,03,520	..	20,07,330	4,85,53,600	41,68,83,780
1846-47	39,44,30,600	9,49,560	39,53,80,160	19,58,240	..	19,58,240	83,99,530	3,91,16,630	..	19,41,260	4,94,57,420	44,67,95,820
1847-48	40,98,93,550	9,45,490	41,08,42,040	22,39,430	..	22,39,430	89,23,020	3,62,63,050	..	22,52,080	4,74,43,160	46,05,24,690
1848-49	41,63,45,860	9,23,750	41,72,69,610	25,20,610	35,48,380	60,68,990	85,92,760	3,81,79,790	..	23,22,780	4,90,95,330	47,24,33,930
1849-50	44,32,91,050	9,23,750	44,42,14,800	27,74,180	39,83,380	67,57,650	85,86,530	3,93,89,340	..	23,48,210	5,03,04,080	50,12,76,440
1850-51	45,33,58,900	9,28,650	45,42,87,550	30,55,360	37,33,000	67,88,360	85,55,050	4,07,10,150	..	25,85,700	5,18,50,900	51,29,26,810
1851-52	45,12,77,220	8,91,320	45,21,68,540	33,36,550	37,33,000	70,69,550	82,16,540	4,29,11,460	..	26,77,170	5,38,05,170	51,30,43,260
1852-53	45,76,84,870	8,69,350	45,85,54,220	36,17,740	37,33,000	73,50,740	90,71,270	4,59,77,880	..	30,46,200	5,30,95,330	52,40,00,260
1853-54	43,13,46,830	4,91,38,190	48,04,85,020	38,97,590	36,43,000	75,40,590	90,73,350	4,65,18,760	..	31,49,250	5,87,41,360	54,67,66,970
1854-55	41,98,35,540	39,42,130	42,37,97,670	39,17,600	24,77,810	63,95,410	88,98,750	4,57,23,270	..	30,28,350	5,76,48,370	48,78,41,450
1855-56	44,00,58,000	17,52,430	44,18,11,330	41,81,220	21,96,560	63,77,780	96,77,110	4,55,69,360	..	31,50,540	5,83,97,010	50,65,86,120
1856-57	45,34,64,180	15,19,140	45,49,83,320	54,99,290	21,96,560	76,95,850	1,12,66,440	4,47,31,310	..	35,92,080	5,95,89,830	52,22,69,660
1857-58	53,14,13,920	10,42,450	53,24,56,370	58,65,920	47,58,420	1,06,24,340	1,19,32,630	4,87,40,080	..	43,29,870	6,50,02,580	60,80,83,290
1858-59	58,55,13,690	10,39,250	58,65,52,940	2,42,130	55,26,690	57,68,820	1,22,67,990	4,97,42,930	..	75,26,880	6,95,37,800	66,18,59,560
1859-60	63,55,55,520	—91,500	63,54,64,020	1,95,68,020	35,71,590	2,31,39,610	1,33,28,990	5,20,83,110	57,04,370	..	7,10,66,470	72,96,70,100
1860-61	63,45,96,820	—1,38,720	63,44,58,100	1,92,32,100	5,73,190	1,98,05,290	1,36,46,060	5,45,24,020	62,36,300	..	7,44,06,380	72,86,69,770
1861-62	63,42,07,820	630	63,42,08,450	1,91,57,510	6,02,190	1,97,59,700	1,55,28,040	5,46,97,830	60,90,580	..	7,63,16,450	73,02,84,600
1862-63	68,82,79,820	—68,760	68,82,11,060	1,91,36,640	6,00,190	1,97,36,830	1,65,88,530	5,59,44,620	65,63,770	..	7,90,96,920	73,70,44,810
1863-64	63,42,01,220	—1,62,900	63,40,38,320	1,98,85,640	—200	1,98,85,440	1,80,72,000	5,54,84,260	64,20,800	..	7,99,77,060	73,39,00,820
1864-65	53,40,62,500	—3,95,660	63,36,66,840	1,98,85,940	..	1,98,85,640	1,84,83,910	5,76,64,910	61,60,900	..	8,23,09,720	73,58,62,200

REGISTERED DEBT

10. 31.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA,
in each year from 1820-21 to 1918-19—continued.

	REGISTERED DEBT IN INDIA			LOANS IN INDIA NOT INCLUDED IN REGISTERED DEBT			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Special loans	Temporary or floating debt	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
365-66	62,35,04,810	3,05,960	62,38,16,770	1,98,85,640	..	1,98,85,640	1,79,85,250	5,94,10,080	63,37,790	..	8,37,33,120	72,74,29,530
366-67 (11 months)	62,94,87,420	2,96,810	62,97,84,230	1,97,56,400	..	1,97,56,400	1,89,70,020	5,96,28,660	74,03,790	..	8,60,02,470	73,55,42,100
367-68	63,73,57,010	2,93,010	63,76,50,020	1,97,56,400	20,00,000	2,17,56,400	1,18,99,780	5,68,31,880	88,22,270	..	7,75,53,930	73,69,60,850
368-69	63,38,19,300	2,87,610	63,41,06,910	1,97,56,400	35,00,000	2,32,56,400	1,25,89,220	4,56,80,290	1,01,12,930	..	6,88,82,440	72,57,45,750
369-70	65,56,53,110	2,81,110	65,59,34,220	1,97,56,400	..	1,97,56,400	1,21,31,900	4,33,47,540	1,08,10,060	..	6,82,89,500	74,19,80,120
370-71	66,67,86,060	13,10,510	66,80,96,570	1,97,56,400	..	1,97,56,400	1,14,39,110	4,42,10,640	1,15,14,250	33,31,080	7,04,95,080	75,83 48,050
371-72	67,88,66,210	8,23,210	67,96,89,420	1,97,56,400	..	1,97,56,400	1,20,39,680	4,38,25,770	1,30,53,500	30,80,140	7,19,99,000	77,14,44,910
372-73	66,16,84,280	28,99,410	66,45,83,690	2,06,76,450	..	2,06,76,450	1,34,69,110	4,59,21,400	1,55,03,180	27,89,170	7,76,82,860	76,29,43,000
373-74	66,27,32,500	14,40,410	66,41,72,910	2,06,43,480	..	2,06,43,480	1,39,43,120	4,66,07,540	1,81,27,030	27,11,400	8,13,89,090	76,62,05,480
374-75	69,75,76,790	9,22,800	69,84,99,590	2,03,00,200	..	2,03,00,200	1,52,88,200	1,67,32,530	1,82,71,130	25,84,900	5,28,76,760	77,16,76,550
375-76	72,70,58,410	6,73,400	72,77,29,810	2,01,67,030	..	2,01,67,030	1,63,78,540	1,78,50,990	1,91,70,430	24,69,230	5,58,69,190	80,37,66,030
376-77	71,86,59,360	5,71,900	71,92,31,260	2,01,81,610	..	2,01,81,610	1,71,42,190	1,93,84,470	1,96,88,680	23,74,560	5,85,89,900	79,80,02,770
377-78	47,90,64,500	4,80,700	74,95,45,200	2,01,51,660	3,72,220	2,05,23,880	1,84,89,010	1,99,84,840	1,96,71,060	22,74,100	6,04,10,010	83,04,79,000
378-79	78,79,78,560	4,10,700	78,83,89,260	2,00,90,560	..	2,00 90,560	1,97,07,510	2,09,48,590	1,96,42,290	21,62,360	6,24,60,750	87,09,40,570
379-80	82,72,91,630	14,33,460	82,87,25,090	1,98,50,560	..	1,98,50,560	2,05,59,020	2,24,65,430	2,34,68,360	19,93,780	6,84,86,590	91,70,62,240
380-81	85,87,71,900	8,25,560	85,95,97,460	1,98,55,310	..	1,98,55,310	2,18,86,510	2,35,78,990	3,29,05,300	35,63,690	8,19,34,490	96,13,87,260
381-82	88,53,12,210	12,19,410	88,65,31,620	1,98,57,900	..	1,98,57,900	2,41,22,860	2,36,73,930	3,36,57,810	35,58,590	8,50,13,190	99,14,02,710
382-83	90,60,17,150	8,70,510	90,68,87,660	1,98,70,650	..	1,98,70,650	2,59,76,580	1,63,42,350	3,74,41,380	34,83,720	8,32,44,030	101,00,02,340
383-84	93,12,55,340	6,53,500	93,19,13,840	1,84,30,650	..	1,84,30,650	2,70,12,380	1,75,05,390	4,01,72,300	33,05,660	8,79,95,730	103,83,40,220
384-85	93,13,24,250	5,12,350	93,18,36,600	1,83,30,220	..	1,83,30,220	2,87,76,950	1,83,44,960	4,72,15,330	30,67,100	9,74,04,340	104,75,71,160
385-86	91,43,66,440	1,26,73,380	92,70,39,820	1,81,60,690	..	1,81,60,690	4,37,320	1,03,80,000	5,11,56,470	21,86,140	6,41,60,430	100,93,60,940
386-87	92,60,03,720	5,32,640	92,65,36,360	1,81,58,490	..	1,81,58,490	4,19,320	1,09,51,000	5,83,64,620	21,07,830	7,18,42,770	101,65,37,020
387-88	98,04,01,970	4,96,650	98,08,98,620	1,81,53,250	..	1,81,53,250	4,20,320	1,13,72,990	6,72,11,780	28,54,340	8,18,59,450	109,09,11,300
388-89	100,74,84,800	13,12,620	100,87,97,420	1,81,51,040	..	1,81,51,040	4,28,830	1,18,44,580	7,66,37,620	19,92,580	9,09,03,610	111,78,52,070
389-90	102,70,51,900	5,59,850	102,76,11,750	1,78,04,030	..	1,78,04,030	4,32,320	1,23,00,600	7,62,21,020	15,13,360	9,04,68,100	113,58,83,880
390-91	102,69,05,350	5,60,200	102,74,65,550	1,77,95,940	..	1,77,95,940	4,19,320	1,27,40,000	8,17,57,800	16,17,810	9,65,34,930	114,17,96,420
391-92	102,65,01,940	4,21,230	102,69,23,170	1,77,94,560	..	1,77,94,560	4,35,320	1,32,07,240	9,02,69,540	15,16,740	10,54,28,840	115,01,46,570
392-93	102,90,08,990	3,66,530	102,93,75,520	1,77,93,680	..	1,77,93,680	4,37,320	1,36,21,750	9,94,92,930	15,22,990	11,50,74,990	116,22,44,190
393-94	105,27,99,120	26,61,660	105,54,60,780	1,77,89,590	..	1,77,89,590	4,41,820	1,40,81,690	10,46,32,180	19,56,740	12,11,12,430	119,43,62,800
394-95	102,07,12,860	2,30,24,540	104,37,37,400	1,70,99,350	..	1,70,99,350	4,19,320	1,45,36,250	10,70,18,280	9,38,240	12,29,12,090	118,37,48,840
395-96	102,92,10,480	86,78,800	103,78,89,280	1,71,06,580	..	1,71,06,580	4,19,320	1,59,68,690	11,29,69,090	10,22,610	13,03,79,710	118,53,75,570
396-97	108,21,21,100	90,29,430	109,11,50,530	1,70,98,870	..	1,70,98,870	4,45,920	1,56,38,680	11,00,85,280	10,18,160	12,71,88,040	123,54,37,440
397-98	111,12,78,840	56,77,500	111,69,56,340	1,69,77,480	..	1,69,77,480	4,47,920	1,59,25,690	10,68,35,800	8,66,150	12,40,75,560	125,80,09,380
398-99	112,31,02,460	36,67,518	112,67,69,978	1,69,74,761	..	1,69,74,761	4,47,919	1,62,61,129	10,94,44,862	9,07,315	12,70,61,255	127,08,05,994
399-1900	112,17,72,450	29,74,560	112,47,47,010	1,69,70,895	..	1,69,70,895	4,47,919	1,65,54,941	11,32,66,074	9,37,549	13,12,06,483	125,29,24,388
900-01	115,05,80,750	27,38,308	115,33,19,058	1,69,56,588	45,29,119	2,14,85,707	4,47,919	1,68,17,510	11,89,40,848	7,95,379	13,70,01,656	131,18,06,421
901-02	115,93,81,150	25,32,683	116,19,13,830	1,69,52,645	..	1,69,52,645	4,47,919	1,71,23,922	12,60,61,809	11,16,257	14,47,49,907	132,36,16,385
902-03	117,31,88,550	23,52,110	117,55,40,660	1,69,02,036	..	1,69,02,036	4,47,919	1,73,68,373	13,56,13,124	11,42,413	15,45,71,829	134,70,14,525
903-04	119,19,94,525	22,48,510	119,42,43,035	1,69,01,162	50,00,000	2,19,01,162	4,47,919	1,75,60,613	14,69,75,061	11,06,498	16,60,90,091	138,22,34,288
904-05	122,08,07,825	21,70,410	122,29,78,235	1,68,91,079	..	1,68,91,079	4,47,919	1,78,20,144	15,99,19,789	11,93,918	17,93,81,770	141,92,51,084
905-06	125,87,54,125	20,56,493	126,08,10,618	1,68,85,620	..	1,68,85,620	4,47,919	1,79,88,636	16,83,41,759	8,48,124	18,76,26,438	146,53,22,676
906-07	130,25,99,025	19,51,630	130,45,50,655	1,68,82,419	..	1,68,82,419	4,47,919	1,81,55,783	17,92,37,559	9,54,352	19,87,95,613	152,02,28,687
907-08	132,64,04,025	18,90,930	132,82,94,955	1,68,76,805	..	1,68,76,805	4,47,919	1,83,01,172	18,68,29,595	7,568	20,55,86,254	155,07,58,014
908-09	134,38,41,575	18,18,930	134,56,60,505	1,68,66,844	..	1,68,66,844	4,47,919	1,84,09,937	19,05,02,094	3,560	20,93,63,519	157,18,90,868
909-10	136,66,72,175	17,60,930	136,84,33,105	1,68,60,944	..	1,68,60,944	4,47,919	1,84,75,394	20,21,89,847	3,814	22,11,16,974	160,64,11,023
910-11	137,92,40,200	17,31,955	138,09,72,155	1,68,57,658	..	1,68,57,658	4,47,919	1,84,83,282	21,96,59,553	3,594	23,85,94,348	163,64,24,161
911-12	139,79,25,700	17,10,505	139,96,36,205	1,68,53,622	..	1,68,53,622	4,47,919	1,84,25,444	24,69,49,328	3,577	26,58,26,268	168,23,16,095
912-13	142,66,91,100	16,73,690	142,83,64,790	1,68,47,442	..	1,68,47,442	4,47,919	1,83,93,632	27,22,79,278	3,564 (a)	29,11,24,393	173,63,36,425
913-14	145,62,17,400	16,38,390	145,68,55,790	1,68,44,246	..	1,68,44,246	4,47,919	1,83,40,297	30,53,65,349	2,40,05,749	34,81,59,514	182,18,59,350
914-15	150,51,80,900	84,300	150,52,65,200	1,68,41,491	11,00,00,000	12,68,41,491	4,47,919	1,82,11,546	23,04,62,657	1,91,72,324	26,82,94,446	190,04,01,117
915-16	155,45,22,800	74,900	155,45,97,700	1,68,24,532	6,50,00,000	8,18,24,532	4,47,919	1,80,93,056	24,40,95,623	1,89,03,157	28,15,39,755	191,79,61,987
916-17	162,85,88,873	14,200	162,86,03,073	1,68,21,235	5,41,67,255	7,09,88,490	4,47,919	1,80,13,343	26,66,92,637	1,69,47,048	30,21,00,997	200,16,92,160
917-18	170,07,74,893	13,900	170,07,88,793	1,68,17,934	79,31,79,065	80,99,96,999	4,47,919	1,78,72,424	41,03,57,021 (b)	1,57,18,365	44,43,95,729	295 51,11 621
918-19	199,06,39,494	14,000	199,06,53,494	1,67,55,427	108,67,69,942	110,35,25,369	4,47,919	1,76,78,145	47,55,07,818 (b)	35,69,586	49,72,07,468	359,13,22,31

(a) Includes unexpended capital deposited by Railway Companies with the Secretary of State from India for 1913-14

(b) Including Cash Certificates

REGISTERED DEBT

No. 32.—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by EUROPEANS and INDIANS
INDIA, on the 31st

	HELD BY EUROPEANS						
	Calcutta (a)	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	London	TOTAL
1898 . . .	24,41,24,400	3,59,22,000	4,25,29,800	3,48,24,400	7,36,23,470	21,78,08,930	64,88,33,000
1899 . . .	24,89,20,900	4,17,94,300	7,13,00,300	4,29,27,900	4,45,00,490	21,04,15,530	65,90,59,420
1900 . . .	21,40,90,500	4,43,84,000	7,07,04,400	3,36,33,500	7,44,31,960	21,54,54,134	65,26,98,494
1901 . . .	27,54,08,400	4,06,65,400	8,12,93,400	7,19,53,600	4,73,11,599	20,23,95,134	71,90,27,533
1902 . . .	27,55,23,700	3,82,70,200	8,30,87,000	8,27,91,400	1,88,29,206	19,29,01,634	69,14,03,140
1903 . . .	28,95,94,200	4,14,92,300	7,77,63,000	7,96,58,300	2,78,61,099	17,12,45,434	68,76,14,333
1904 . . .	30,31,38,300	3,91,68,400	9,29,09,600	6,97,81,700	4,34,10,339	16,56,80,334	71,40,88,673
1905 . . .	27,76,97,350	3,90,18,500	9,93,27,400	8,02,46,500	5,43,10,458	16,21,03,333	71,26,97,541
1906 . . .	27,37,23,400	3,53,92,000	11,07,29,600	5,73,55,500	7,32,25,861	16,92,16,733	71,96,43,094
1907 . . .	28,46,11,500	3,73,26,550	12,65,19,300	6,10,79,300	6,93,17,888	15,33,09,133	73,21,63,671
1908 . . .	30,21,46,100	3,61,05,300	11,14,84,400	5,46,71,700	7,58,50,686	14,69,27,433	72,71,85,019
1909 . . .	31,51,24,300	3,70,92,100	10,67,89,800	5,56,16,900	8,81,89,228	15,32,26,733	75,60,39,061
1910 . . .	30,61,26,700	3,60,46,250	11,31,07,900	5,25,02,300	8,33,71,952	13,74,58,333	72,86,13,435
1911 . . .	29,22,30,200	3,67,79,650	12,85,82,300	4,33,81,000	8,14,40,945	12,12,61,033	70,36,75,128
1912 . . .	30,80,24,400	3,77,79,700	14,50,25,100	4,27,50,800	8,84,93,268	11,21,42,733	73,42,16,001
1913 . . .	31,40,86,200	3,71,38,650	11,85,87,600	5,21,82,600	6,48,57,953	10,36,85,033	69,05,38,036
1914 . . .	33,53,75,300	3,64,85,100	11,45,14,400	5,90,73,900	6,06,57,646	9,74,67,533	70,35,73,879
1915 . . .	32,42,36,200	4,00,46,500	12,09,40,700	5,93,21,700	6,62,26,488	8,81,20,750	(b) 73,50,21,838
1916 . . .	35,47,12,500	4,53,52,700	12,82,14,100	6,29,66,500	8,64,66,919	8,61,43,700	76,38,56,419
1917* . . .	37,81,40,741	4,63,08,400	15,94,28,800	8,46,43,300	25,91,57,701	7,65,06,400	100,41,85,342

(a) Includes Paper Currency Reserve.

(b) Includes Rs 3,61,29,500 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

REGISTERED DEBT

respectively prepared on the basis of the INTEREST paid on each LOAN at all the TREASURIES throughout December of each year from 1898 to 1917*

HELD BY INDIANS						GRAND TOTAL	
Calcutta	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	TOTAL		
12,32,80,100	3,83,01,000	10,76,88,700	13,73,89,500	7,13,90,600	47,80,49,900	112,68,82,900	1898
16,12,38,130	3,50,38,700	8,65,78,800	14,22,64,560	3,98,35,840	46,49,56,030	1,24,81,15,450	1899
15,19,35,500	3,20,87,400	9,16,48,000	12,67,22,500	7,01,25,764	47,25,19,164	112,52,17,658	1900
*15,85,59,200	3,00,33,800	9,16,57,300	12,74,02,900	3,52,69,348	44,29,22,548	116,19,50,081	1901
21,01,82,400	2,66,45,600	10,03,98,300	13,08,48,700	1,60,67,268	48,41,42,268	117,55,45,408	1902
18,82,19,600	2,68,20,900	13,08,97,600	13,63,98,200	2,42,88,176	50,66,24,475	119,42,38,808	1903
19,39,42,400	2,84,44,600	11,92,05,900	13,14,80,400	3,58,13,135	50,88,86,435	122,29,75,108	1904
17,87,65,550	3,40,51,800	14,14,36,300	14,52,47,800	4,88,04,039	54,83,05,489	126,10,03,030	1905
18,01,95,200	3,26,72,350	15,66,01,500	14,54,10,500	7,11,60,886	58,60,40,436	130,56,83,530	1906
19,62,79,600	3,46,61,400	15,24,52,500	14,53,87,400	6,55,46,859	59,73,27,759	132,94,91,430	1907
20,16,57,750	3,62,38,500	17,00,17,400	13,66,75,800	7,47,39,161	61,93,28,611	134,65,13,630	1908
18,96,00,503	3,90,36,150	17,04,02,800	13,05,98,950	8,28,18,869	61,24,57,269	136,84,96,330	1909
21,71,07,300	4,00,75,150	17,57,35,900	13,38,50,800	8,56,43,445	65,24,12,595	138,10,26,030	1910
23,76,54,800	4,80,68,400	17,21,84,300	14,69,34,800	9,11,80,402	69,60,22,702	139,96,97,830	1911
24,10,29,600	5,01,53,600	16,65,97,200	14,37,04,250	9,26,64,239	69,41,48,889	142,83,64,890	1912
26,23,13,600	5,21,03,300	17,72,24,000	19,46,57,250	8,01,11,004	76,64,09,154	145,69,47,190	1913
27,31,10,600	5,43,59,400	19,05,28,800	20,90,07,350	7,62,28,261	80,32,34,411	150,68,08,290	1914
27,49,71,150	4,88,54,100	19,08,78,600	21,15,51,950	7,96,73,462	81,97,86,262(c)	155,48,08,100	1915
28,09,26,700	4,41,17,000	20,37,28,300	22,30,65,800	10,38,78,481	85,57,16,281	161,95,72,700	1916
29,95,23,244	4,25,28,150	19,72,53,900	20,40,60,350	27,39,39,139	101,73,04,783	202,14,90,125	1917 *

(c) Includes Rs 1,38,57,000 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

* Later figures are not available.

REGISTERED DEBT

No. 33.—AMOUNT (in rupees) of the RUPEE DEBT held in INDIA and in LONDON on the 31st March of each year from 1900 to 1919

	HELD IN		TOTAL
	India	London	
1900	91,65,46,026	20,81,88,234	112,47,34,260
1901	93,14,91,925	22,18,12,135	115,33,04,060
1902	95,82,84,249	20,36,22,034	116,19,06,283
1903	98,91,96,176	18,63,35,034	117,55,31,210
1904	102,28,40,476	17,13,92,234	119,42,32,710
1905	105,48,13,176	16,81,55,234	122,29,68,410
1906	109,64,21,397	16,43,82,933	126,08,04,330
1907	113,96,24,397	16,49,16,833	130,45,41,230
1908	117,59,65,397	15,23,21,733	132,82,87,130
1909	120,12,99,497	14,43,66,433	134,56,65,930
1910	121,63,04,797	15,21,19,933	136,84,24,730
1911	125,31,18,097	12,78,49,733	138,09,67,830
1912	128,23,25,497	11,73,03,533	139,96,29,030
1913	131,63,27,257	11,20,29,433	142,83,56,690
1914	135,59,74,157	10,08,74,333	145,68,48,490
1915	140,79,59,050	9,72,99,850	150,52,58,900
1916	146,59,62,150	8,82,51,650	155,42,13,800
1917	155,09,14,050	8,30,41,600	163,39,55,650
1918	193,16,75,800	7,47,56,300	200,64,32,100
1919	249,40,86,075	8,17,23,775	257,58,09,850

No. 34.—Proportion of the Registered Debt of India held by Europeans and Indians respectively, prepared on the basis of the Interest paid on each Loan at all the Treasuries throughout India during the year ending the 31st December 1917

REGISTERED DEBT

No. 34.—DETAILED STATEMENT—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by TREASURIES throughout INDIA during the

LOANS	EUROPEANS					INDIANS	
	Calcutta	Madras	Bombay	Other places in India	Total	Calcutta	Madras
IMPERIAL LOANS BEARING INTEREST							
5 per cent War Loan 1929—47	..	..	..	..	..	..	..
5½ per cent { War Bonds 1920	..	..	..	..	..	..	..
{ „ 1922	..	..	..	..	..	..	..
4½ per cent Indore State Railway Loan	..	..	..	..	..	..	..
4 per cent { Maharaja Scindia for State Railway	..	..	..	..	..	..	..
{ Gwalior Loan of 1887	..	..	..	..	..	..	..
{ Railway Loan from Nawab of Rampur	..	..	..	..	..	..	..
4 per cent { Terminable Loan of 1915-16	2,25,23,326	22,22,800	79,85,400	11,96,500	3,39,23,026	28,37,700	15,30,800
{ Conversion Loan of 1916-17	4,20,49,400	75,03,900	2,92,74,500	93,85,100	8,82,12,900	1,41,71,000	25,84,800
3½ per cent { Loan of 1842-43	10,79,87,100	57,88,100	1,18,78,800	87,89,000	13,44,43,000	2,60,72,700	26,32,500
{ „ of 1854-55	5,81,50,100	94,03,900	3,29,80,300	2,50,33,100	12,55,52,400	6,22,71,200	60,27,600
{ „ of 1st May 1865	6,01,00,315	94,54,500	2,26,45,500	1,43,17,500	10,65,17,815	9,91,69,794	2,09,33,600
{ „ of 1879	32,61,100	32,33,800	30,13,300	18,98,700	1,14,06,900	22,61,000	37,35,400
{ „ of 1900-01	5,56,83,000	49,98,100	4,90,55,700	2,01,99,000	12,99,35,800	7,65,83,550	41,42,650
3 per cent Loan of 1896-97	2,33,86,400	37,03,300	26,15,300	38,19,400	3,85,24,400	1,61,56,300	9,40,800
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST							
4 per cent { Mathra-Hattaras Railway (N. W. P.)	..	..	..	..	..	..	..
{ Cawnpore-Achneyra Railway	..	..	..	..	..	..	..
{ Cawnpore-Achneyra section of Rajputana-Malwa Railway	..	..	..	..	..	..	..
(a) 37,81,40,741	4,63,08,400	15,94,28,800	8,46,48,300	63,85,21,241	29,95,23,244	4,25,28,150	
(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be				25,91,57,701	..	..	
Add amount of enfaced notes held in London				7,65,06,400	..	..	
TOTAL				100,41,85,342	..	..	

(a) Includes Paper Currency Reserve

(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be

Add amount of enfaced notes held in London

TOTAL

REGISTERED DEBT

EUROPEANS and INDIANS respectively, prepared on the basis of the INTEREST paid on each LOAN at all the year ended the 31st December, 1917*

DIANS			GRAND TOTAL	Total of each group of loans	Balance of principal not presented for interest	Amount held in London	Amount of Debt on 31st December 1917	LOANS
Bombay	Other places in India	Total						
								IMPERIAL LOANS BEARING INTEREST
					17,25,82,600	6,96,200	17,32,78,800	War Loan 1929-1947, 5 per cent
..	..	..	..	..	17,61,11,350	1,800	17,61,13,150	War Bonds 1920
..	..	..	..	..	11,03,45,475	2,900	11,03,47,775	.. 1922 } 5½ per cent
..	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	..	..	1,00,00,000	Indore State Railway Loan 4½ per cent
..	1,50,00,000	1,50,00,000	1,50,00,000	2,71,00,000	..	..	1,50,00,000	Maharaja Scindia for State Railway
..	74,00,000	74,00,000	74,00,000		..	..	74,00,000	Gwalior Loan of 1887
..	47,00,000	47,00,000	47,00,000		..	..	47,00,000	Railway Loan from Nawab of Rampur
..	..	..	..		..	..	..	..
50,59,000	29,38,100	1,23,65,600	4,62,93,626	16,94,36,926	36,85,874	2,500	4,99,82,000	Terminable Loan of 1915-16
66,89,900	1,14,84,700	3,49,30,400	12,31,43,300		1,03,37,500	..	11,92,66,700	Conversion Loan of 1916-17 } 4 per cent
1,81,59,200	1,59,13,800	6,27,78,200	19,72,21,200	1,14,11,89,559	1,08,26,800	93,98,800	21,74,46,800	Loan of 1842-43
3,43,75,900	3,25,27,400	13,52,02,100	26,07,54,600		84,68,900	4,07,79,600	31,00,03,000	.. of 1854-55
4,12,87,000	4,09,86,350	20,83,76,744	31,48,94,559		3,25,92,791	1,45,09,200	36,19,96,550	.. of 1st May 1865 } 3½ per cent
49,62,200	5,71,000	1,80,22,900	2,94,36,500		5,33,900	63,37,100	3,63,12,500	.. of 1879
8,13,27,000	4,68,93,800	20,89,47,000	23,88,82,800		24,42,500	20,80,600	34,33,55,900	.. of 1900-01
38,93,700	51,45,200	2,56,36,000	6,41,60,400	6,41,60,400	46,55,950	27,48,300	7,15,64,650	Loan of 1896-97 3 per cent
								PROVINCIAL DEBTURE LOANS NOT BEARING INTEREST
..	..	..	..	..	1,800	..	1,800	Mathra-Hattas Railway (N.-W. P.)
..	..	..	..	..	900	..	900	Cawnpore-Achneyra Railway
..	..	..	..	..	5,500	..	5,500	Cawnpore-Achneyra section of Rajputana-Malwa Railway
19,72,53,900	20,40,60,350	74,33,65,644	(b) 1,41,13,86,885	1,41,13,86,885	(c) 53,30,96,840	7,65,06,400	(d) 2,00,67,76,025	TOTAL
..	..	27,39,39,139	53,30,96,840	(e) Includes Rs 40,00,000 of 3½ % Loan of 1854-55 notes with coupons attached, payable to bearer				
..	..	..	7,65,06,400	(d) Balance of this Loan on 30th September 1917 (i.e., prior to conversion) was Rs. 13,39,80,800 (on which the Statement was worked out). The decrease of Rs. 1,47,14,100, is due to conversion of Notes into 5% War Loan.				
..	..	101,73,04,783	2,02,14,90,125					

* Later figures are not available as the classification of the debt as held by Europeans and Indians has been discontinued.

REGISTERED DEBT

(58)

No. 35.—LOANS (in sterling) raised in ENGLAND

DESCRIPTION OF LOAN		Rate of Interest	Total amount of Interest payable in the half-year ended 31st March 1919
BEARING INTEREST			£
1	India Bonds	3½ per cent .	8,750
2	East Indian Railway Debenture Stock	4½ „ .	32,302
3	Eastern Bengal Railway Debenture Stock	4 „ .	6,973
4	South Indian Railway Debenture Stock	4½ „ .	9,562
5	Great Indian Peninsula Railway Debenture Stock	4 „ .	54,029
6	India 2½ per cent Stock	2½ „ .	146,062
7	India 3½ per cent Stock	3½ „ .	1,580,919
8	India 3 per cent Stock	3 „ .	976,688
			£ 2,815,235
NOT BEARING INTEREST			
9	India 5 per cent Stock	—	—
10	India 4 per cent Stock	—	—

India debt created and issued under the East India Loans (Railways and Irrigation) Act, 1910, at the 31st March 1919

Debt incurred.		Proceeds.
£ s. d.		£ s. d.
1,589,695 3 6	Balance of the issue of £3,500,000 India 3½ per cent Stock in March 1911, brought to account in the year 1911-12.	1,600,432 4 4
1,998,667 15 8	Portion of £3,000,000 India 3½ per cent Stock issued in April 1912 to provide for State Railway Construction and for granting advances to Railway Companies.	1,748,933 15 9
£3,588,362 19 2		£3,349,366 0 1

REGISTERED DEBT

and OUTSTANDING on the 31st MARCH 1919

DATE OF TERMINATION OF LOAN		Amount of Debt outstanding on 1st October 1918	Amount of Debt incurred during the half-year ended 31st March 1919	Money raised during the half- year ended 31st March 1919	Amount of Debt paid off or dis- charged during the half-year ended 31st March 1919	Amount of Debt out- standing on 31st March 1919
		£	£	£	£	£
1	One-eighth part of £4,000,000 to be redeemed at par on the 12th October in each of the eight years from 1911 to 1918 both inclusive, the bonds to be redeemed in each year being determined by lot and paid off.	500,000	—	—	500,000	1,435,650
2	.....	1,435,650	—	—	—	848,666
3	.....	348,666	—	—	—	425,000
4	.....	425,000	—	—	—	2,701,450
5	.....	2,701,450	—	—	—	
6	Redeemable on or after 5th October 1926, upon one year's notice	11,684,987	—	—	—	11,684,987
7	Redeemable on or after 5th January 1931, upon one year's notice	90,403,385	—	—	{ 1,76,062* } 61,124†	90,165,299
8	Redeemable on or after 5th October 1948, upon one year's notice	65,109,189	—	—	—	65,109,189
TOTAL DEBT IN ENGLAND BEARING INTEREST		172,608,327	—	—	738,086	171,870,241
9	5th July 1880	9,305	—	—	—	9,305
10	10th October 1888	5,616	—	—	—	5,616
TOTAL DEBT IN ENGLAND not bearing interest		14,921	—	—	—	14,921
TOTAL DEBT IN ENGLAND		172,623,248	—	—	738,086	171,885,162

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., c. 206, and Section 2 (a) of Act 44 and 45 Vict., c. 53, and the application thereof

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL
	£328,462-1-2, East Indian Railway Annuity	£64,350, East Indian Railway 4½ per cent Debenture Stock	£22,311-10-6, Eastern Bengal Rail- way Annuity	£62,642, Eastern Bengal Railway 4 per cent Debenture Stock	£200,467-10-5, Scinde, Punjab, and Delhi Railway Annuity	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India Debt created and issued under Acts 42 and 43 Vict., c. 43, 44 and 45 Vict., c. 53, and 48 and 49 Vict., c. 25, in redemption of liabilities charged on the revenues of India:						
India 4 per cent Stock	5,115,938 15 0	—	—	—	—	5,115,938 15 0
India 4 per cent Rupee Debt, Rs. 1,06,750, at 1s. 4d. the rupee	7,116 13 4	—	—	—	—	7,116 13 4
India 3½ per cent Stock	2,235,168 11 8	43,168 0 0	541,054 7 4	67,005 7 1	4,911,621 6 1	7,803,017 12 2
India 3 per cent Stock	215,242 15 2	32,597 6 0	—	708 0 0	—	248,545 1 2
India Debt created and issued	7,573,466 15 2	80,765 6 0	541,054 7 4	67,713 7 1	4,911,621 6 1	13,174,621 1 8
India Debt purchased and cancelled to 30th September, 1918:—						
India 4, 3½, 3 and 2½ per cent Stocks	3,126,581 17 5	16,324 7 10	210,031 3 6	10,656 2 5	1,814,492 3 2	5,178,085 14 4
India Debt purchased and cancelled during the half-year ended 31st March 1919:						
India 3½ per cent Stock purchased with £35,450 2s. 8d., being the difference between the sums retained by the Secretary of State during the half-year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	28,177 10 9	168 17 0	2,417 1 4	98 15 2	20,210 15 8	India 3½ per cent Stock £176,962 6 7
India 3½ per cent Stock purchased with £ 87,610 11s. 5d., being interest on the amounts standing to the credit of the funds	76,214 0 9	397 10 8	5,111 17 8	258 9 6	43,907 8 1	
India Debt purchased and cancelled	3,230,973 8 11	16,890 15 6	217,560 2 6	11,013 7 1	1,878,610 6 11	5,355,048 0 11
Balance of India Debt issued as above, outstanding on 31st March 1919:—						
India 3½ per cent Stock (a)	8,941,211 4 3					
India 3 per cent Stock (b)—974,897	6 11					
India 3½ per cent (formerly 4 per cent) Rupee Debt	7,116 13 4					
India 2½ per cent Stock (c)—153,857	9 11					
	4,342,493 6 3	63,874 10 6	323,494 4 10	56,700 0 0	3,033,010 19 2	7,819,573 0 9

† Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of £42,434 3s. 8d. towards the redemption of debt incurred in excess of money raised thereby

(a) India 3½ per cent Stock having been substituted for the balance of India 4 per cent stock.

(b) " 3 per cent Stock having been purchased and cancelled instead of India 3½ per cent stock.

(c) " 2½ per cent Stock having been purchased and cancelled instead of India 3½ or 3 per cent stock.

REGISTERED DEBT

No. 36.—AMOUNT of each RUPEE LOAN (in rupees) held in INDIA and LONDON on the 31st March 1919

	When raised	When terminable	HELD IN			Total amount of loan	Total amount of interest	Dates when interest is payable
			India	London				
Imperial Loans bearing interest								
5½ per cent War Bonds 1920	Aug. 15, 1917	Aug. 15, 1920	19,64,71,525		11,500	19,64,83,025		Feb. 15 and Aug. 15
" " 1922	Sept. 15, 1918	" " 1922	11,75,77,075		9,53,450	11,85,30,525		Mar. 15 " and Sep. 15
" " 1921		" " 1921	25,46,40,325		225	25,46,40,550		
" " 1923		" " 1923	1,83,48,200		"	1,83,48,200		
" " 1925		" " 1925	3,66,39,325		"	3,66,39,325		
" " 1928	" "	" 1928	25,29,26,675		7,08,000	25,36,34,675		"
			87,66,03,125		16,73,175	87,82,76,300	4,83,05,196	
5 " War Loan 1929-47	Aug. 15, 1917	Aug. 15, 1947	..	25,47,57,000	7,77,000	25,55,34,000	1,27,76,700	Feb. 15 and Aug. 15
4½ per cent Indore State Railway Loan	1870-77	After 101 years	..	1,00,00,000		1,00,00,000	4,50,000	June 5 and Dec. 5
4 per cent Maharaja Scindia for State Railway	..	Perpetual	1,50,00,000			1,50,00,000	6,00,000	Apl. 1 and Oct. 1
" " Gwalior Loan of 1887	1887	By instalments of 12 lakhs	62,00,000			62,00,000	2,48,000	"
" " Railway Loan from Nawab of Rampur	1892-93	One year's Notice	47,00,000			47,00,000	1,88,000	
				2,59,00,000	..	2,59,00,000		
4 per cent Terminable Loan of 1915-16	Dec. 1, 1915	Nov. 30, 1923	4,99,77,300		4,700	4,99,82,000		May 31 and Nov. 30
" " Conversion Loan of 1916-17	Oct. 1, 1916	Oct. 1, 1936	9,49,81,400		40,04,700	9,89,86,100	59,58,724	Apl. 1 and Oct. 1
				14,49,58,700		14,89,68,500		
3½ per cent Loan of 1842-43	Feb. 1, 1843	Three months' notice	20,01,04,500		89,75,500	20,90,80,000		Feb. 1 and Aug. 1
" " " of 1854-55	June 30, 1854		25,46,19,800		3,97,22,900	29,43,42,700		June 30 and Dec. 31
" " " of 1865	May 1, 1865		32,37,83,300		1,59,00,100	33,96,83,400		May 1 and Nov. 1
" " " of 1879	Jan. 16, 1879		3,06,04,500		60,18,600	3,66,23,100		Jan. 16 and July 16
" " " of 1900-01	June 30, 1900	Sep. 30, 1920	30,84,50,600		19,07,400	31,03,58,000		June 30 and Dec. 31
				1,11,75,62,700		1,19,00,87,200	4,16,53,052	
3 " " of 1896-97	June 30, 1896	Three months' notice.		6,42,96,550		6,70,86,250	20,11,088	June 30 and Dec. 31
Imperial Loans not bearing interest								
Provincial Debenture Loans not bearing interest								
4 per cent Muttra-Hathras Light Railway	Apl. 1, 1881	June 30, 1905	1,800			1,800		Apl. 1
" " Cawnpore-Achneyra Railway	July 1, 1885	Mar. 31, 1905	900			900		Jan. 1 and July 1
" " Cawnpore-Achneyra Section of the Rajputana Malwa Railway	Jan. 1, 1888	"	5,300			5,300		"
				8,000	..	8,000		
TOTAL			2,49,40,86,075		8,17,23,775	2,57,58,09,850	11,21,90,760	

N.B.—The figures in the column "Total amount of loan" have been taken from the registers of the Public Debt Office and do not correspond exactly with those in the Government books

No. 37.—AMOUNT of INTEREST (in rupees) due on the PUBLIC DEBT of INDIA in each month of the year 1918-19

MONTHS	INDIA			LONDON
	Amount of half-yearly interest due in each month	MONTHLY AVERAGE AMOUNT OF INTEREST DUE	TOTAL	Total amount of half-yearly interest due in each month
		On treasury notes		
1918 April	19,94,622	1,541	19,96,163	2
May	67,02,271	1,541	67,03,812	2,52,470
June	1,08,84,619	1,541	1,08,86,160	7,56,424
July	4,84,076	1,541	4,85,617	1,10,652
August	1,84,66,984	1,541	1,84,68,525	1,80,213
September	..	1,541	1,541	..
October	19,80,882	1,541	19,82,423	2
November	66,91,463	1,541	66,93,004	2,48,687
December	1,08,47,882	1,541	1,08,49,423	7,41,596
1919 January	5,34,828	1,541	5,36,369	1,08,068
February	1,85,26,118	1,541	1,85,27,659	1,77,710
March	1,54,66,387	1,541	1,54,67,928	19,394
TOTAL	9,25,80,132	18,492	9,25,98,624	25,55,218

REGISTERED DEBT

No. 38.—CASH BALANCES in the PUBLIC TREASURIES and in the PRESIDENCY BANKS and their BRANCHES on the last day of each month in each year from 1899-1900 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March	Adjusted balance for last month of the official year
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1899-1900	15,63,04	16,54,09	18,22,33	16,83,48	15,17,83	13,13,85	9,79,94	8,82,71	8,76,67	10,52,29	11,08,42	12,68,83	12,63,87
1900-01	11,83,99	12,74,11	13,12,56	14,21,25	11,17,08	9,77,40	9,20,25	8,79,39	10,04,43	13,91,23	13,23,97	15,90,70	15,89,85
1901-02	14,98,18	15,51,75	17,68,87	17,01,87	16,43,74	16,17,62	14,44,63	11,62,82	10,30,91	13,71,37	13,50,10	17,87,91	17,82,05
1902-03	16,16,97	16,27,55	18,26,26	18,09,38	16,92,96	15,18,86	13,78,53	13,34,01	12,32,21	14,53,10	16,51,48	18,12,36	18,12,36
1903-04	26,08,35	17,04,39	18,25,43	18,67,23	15,85,75	14,04,47	11,67,06	11,05,33	11,37,52	13,80,67	14,84,25	17,80,43	17,80,43
1904-05	15,45,98	15,77,89	17,87,02	20,65,32	19,14,33	17,94,45	15,91,26	13,82,89	11,29,08	12,54,05	13,86,32	16,12,18	16,12,47
1905-06	14,48,97	15,64,60	17,57,11	15,79,55	19,74,96	16,99,29	12,54,01	10,29,25	11,23,36	14,74,36	16,91,25	17,67,55	17,67,22
1906-07	16,55,05	15,85,36	17,59,24	17,18,20	17,89,23	14,36,63	12,43,42	11,84,47	10,45,53	12,94,58	13,96,20	15,48,18	15,49,24
1907-08	12,20,34	14,76,56	15,72,60	17,14,20	16,85,82	19,11,48	17,82,07	14,49,33	11,84,18	13,63,95	15,77,87	19,28,14	19,27,76
1908-09	19,81,92	18,33,79	17,44,19	19,53,61	15,49,90	12,11,86	11,09,55	9,88,22	9,32,99	11,27,39	12,74,79	15,85,32	15,85,37
1909-10	11,37,41	13,07,06	14,06,54	13,60,86	12,07,10	11,83,12	9,92,25	10,04,83	10,15,84	13,67,74	15,62,33	18,44,42	18,44,31
1910-11	15,77,73	17,54,43	20,14,90	21,41,82	19,63,43	18,65,85	16,12,66	14,65,40	13,17,85	15,00,99	17,16,63	20,36,19	20,35,04
1911-12	19,13,95	18,97,77	21,23,13	22,65,64	20,30,55	17,72,33	16,22,19	15,56,40	14,61,10	15,17,96	15,78,79	18,43,96	18,41,95
1912-13	16,93,94	18,55,27	22,00,96	24,57,61	25,67,73	26,13,54	22,50,92	24,14,14	21,99,40	24,73,85	26,00,39	28,94,44	28,93,97
1913-14	25,92,29	25,41,58	27,82,03	32,20,70	30,60,89	26,71,30	21,90,44	21,58,43	18,17,87	20,85,19	21,71,11	22,34,98	23,41,24
1914-15	21,47,05	22,13,22	24,74,03	29,93,24	21,89,41	15,22,57	13,85,79	13,55,04	14,50,50	18,97,48	19,99,32	22,17,29	22,16,90
1915-16	19,61,41	17,19,37	17,41,55	21,04,96	22,35,68	19,37,22	15,71,82	12,46,57	13,02,06	16,49,29	17,27,90	18,21,72	18,02,41
1916-17	15,77,63	14,46,85	18,22,74	20,41,51	18,29,65	17,64,62	16,68,05	15,53,87	14,59,72	18,33,40	19,59,37	22,94,41	22,93,98
1917-18	24,72,65	32,48,70	39,56,93	35,96,25	26,46,92	20,73,75	18,58,08	16,51,76	16,79,48	22,84,42	25,25,57	22,99,38	22,98,73
1918-19	17,47,72	19,86,23	23,36,03	16,16,69	14,89,62	27,64,95	16,89,18	13,66,13	14,72,60	15,75,86	19,21,22	25,96,81	25,95,04

No. 39.—AMOUNT in the RESERVE TREASURIES of the GOVERNMENT of INDIA on the last day of each month in each year from 1899-1900 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1899-1900	3,48,38	4,08,88	4,53,56	4,14,59	3,62,57	2,76,96	1,59,85	1,15,55	60,18	1,37,46	1,46,44	1,73,70
1900-01	1,89,88	2,49,21	2,19,10	4,13,25	1,61,45	1,56,27	86,36	1,24,52	2,06,88	3,60,95	2,61,60	3,86,72
1901-02	4,09,32	4,17,50	5,05,37	4,98,64	5,78,62	5,96,39	5,80,08	3,23,89	1,25,33	2,60,21	2,14,64	5,25,25
1902-03	4,83,17	5,30,27	5,78,19	5,85,20	5,34,43	4,33,04	3,34,48	2,88,52	2,05,53	2,01,31	3,42,62	4,54,43
1903-04	3,71,57	5,07,41	5,44,44	5,58,00	4,00,92	3,04,74	2,61,38	2,08,28	1,80,88	2,85,84	3,14,38	4,53,59
1904-05	2,91,27	3,01,21	4,14,59	6,80,08	6,32,39	5,67,82	5,83,55	4,13,67	1,50,67	1,40,71	2,02,69	2,87,41
1905-06	2,17,85	3,10,93	4,13,55	2,88,21	7,57,58	5,67,02	2,41,48	1,46,59	2,37,75	3,30,93	3,94,93	4,09,82
1906-07	4,29,50	4,12,40	5,79,70	5,26,26	6,31,52	3,64,56	2,97,73	2,79,95	1,60,07	1,76,51	2,03,36	3,31,10
1907-08	2,77,94	3,70,95	4,64,64	5,17,82	5,99,08	8,40,37	7,22,63	4,39,00	3,20,44	3,07,67	3,44,22	5,96,59
1908-09	6,99,35	6,86,68	5,79,57	7,41,47	4,68,23	2,31,29	1,64,38	1,23,22	75,92	1,57,57	1,52,01	4,39,88
1909-10	1,01,65	3,47,78	3,81,09	2,21,59	2,75,24	2,40,43	1,48,26	1,56,62	1,73,74	2,44,34	2,99,79	5,32,33
1910-11	4,21,66	5,86,35	8,40,25	9,48,60	8,50,66	7,18,37	4,63,13	3,88,51	2,81,60	3,38,58	4,51,65	6,58,15
1911-12	6,26,55	6,83,22	8,18,14	9,61,99	7,84,46	5,68,73	3,91,55	3,49,52	3,23,48	3,10,81	2,86,72	5,13,90
1912-13	4,56,89	6,63,78	9,46,33	10,95,90	13,85,70	14,48,64	11,66,89	12,83,21	10,61,80	10,83,88	9,90,26	12,68,38
1913-14	11,86,05	12,20,17	13,31,51	15,97,93	15,53,24	11,78,27	7,60,95	7,71,98	5,26,12	4,88,37	5,43,73	7,39,90
1914-15	6,15,32	7,71,33	9,10,78	9,17,55	3,85,11	1,73,65	1,98,19	1,61,95	2,15,35	3,98,35	3,40,27	5,98,02
1915-16	3,89,68	2,99,47	3,86,17	7,13,56	5,33,46	5,12,27	4,08,22	1,55,02	1,86,49	3,11,41	2,64,85	3,58,90
1916-17	1,84,95	1,73,66	3,37,85	4,75,40	4,37,49	5,27,83	4,05,18	3,68,32	3,10,54	4,34,28	4,96,20	4,57,63
1917-18	81,66	4,08,00	5,52,72	8,88,26	7,73,41	2,92,45	3,32,35	3,54,43	3,54,37	3,78,01	4,38,51	2,43,19
1918-19	4,54,91	1,58,34	2,35,19	1,13,68	2,19,21	2,52,28	1,01,92	82,00	77,66	1,72,44	1,07,88	3,57,59

NOTE.—These amounts are included in the Cash Balances entered in Table No. 38

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON

[FOR TABLES, SEE PAGES 63 TO 65]

The amount of Government promissory notes enfaced for payment of interest in London, the amount re-transferred from London to India, and the net amount outstanding in London have been as follow :—

	ENFACED	RE-TRANSFERRED	OUTSTANDING
	R	R	R
Average of five years 1860-1864 . .	1,37,33,540	85,04,740	7,25,60,893
” ” 1865-1869 . .	2,49,84,496	1,48,20,854	13,02,76,567
” ” 1870-1874 . .	3,37,49,474	3,78,59,112	14,72,35,672
” ” 1875-1879 . .	3,62,96,804	2,62,72,336	14,54,17,528
” ” 1880-1884 . .	2,85,78,566	2,50,93,594	20,41,95,116
” ” 1885-1889 . .	2,31,07,148	2,09,94,196	20,38,16,566
” ” 1890-1894 . .	5,09,56,694	4,83,68,398	25,16,71,362
” ” 1895-1899 . .	3,48,50,600	3,90,42,164	23,27,80,995
” ” 1900-1904 . .	1,81,70,960	2,71,18,000	19,55,40,718
” ” 1905-1909 . .	1,42,18,860	1,67,09,620	15,87,62,568
” ” 1910-1914 . .	61,90,740	1,73,42,580	11,82,91,760
” ” 1915-1919 . .	42,22,930	88,44,877	8,24,68,155
For the year 1918 . .	11,23,900	35,45,600	7,44,50,808
” ” 1919 . .	89,16,800	86,43,700	7,86,78,644

Until 1866 the average amount outstanding annually varied between R6·4 crores and R7·9 crores, but in that year it rose suddenly to R11·9 crores and reached R16·9 crores in 1870. From 1871 it again declined and, until 1878, it stood between R13 crores and R14·8 crores. There was then a rapid increase to R16·9 crores in 1879 and to R19·2 crores in 1880. Then followed a slower rate of increase attended with fluctuations, which were dependent on the price of silver and the conditions of the money market, Government promissory notes having become a regular form of remittance and re-transfer by the exchange banks. The amount outstanding rose to R21·2 crores in 1882 and declined again to about R19·2 crores in 1887, rising again in 1889 to R21·8 crores. Then followed another period of very rapid increase, largely induced by speculative influences. In 1891, 1892, and again in 1896 the average amount outstanding was over R26 crores. In the following year it fell to R23 crores, and from 1898 to 1902 it fluctuated between R20 crores and R22 crores. Since 1902 there has been more or less a steady decline. From R18 crores in 1903 it receded in 1908 to R14·9 crores. It slightly recovered and rose to nearly R15½ crores in 1909, but again fell to R14·4 crores in 1910. There has been a gradual decline since then, and in 1918 the figure receded to about R7½ crores, this being the lowest figure touched since 1865. In the year under report there was a slight increase to nearly R8 crores.

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON*

No. 40.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES ENFACED for PAYMENT OF INTEREST in LONDON at the end of each month from 1900 to 1919

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1900	56,49,700	16,96,100	33,50,100	7,11,400	22,72,700	34,17,800	73,66,400	31,98,000	48,48,400	42,76,100	16,46,300	57,98,000	4,42,31,000
1901	47,72,600	13,01,400	37,28,600	22,05,800	12,41,100	15,44,300	14,15,500	2,01,800	4,28,400	9,22,900	8,33,000	4,04,000	1,90,59,400
1902	27,08,800	3,28,200	10,61,200	8,24,800	20,15,800	3,86,200	19,33,000	12,08,500	10,33,900	3,63,700	5,67,800	2,26,700	1,26,56,600
1903	10,82,800	7,55,800	5,56,100	2,63,600	2,18,000	2,06,000	10,48,200	8,89,800	6,83,500	3,45,800	2,73,900	5,42,700	68,66,200
1904	4,58,100	20,26,100	3,38,300	2,17,300	11,23,000	7,33,500	3,03,600	3,88,600	3,80,100	17,61,500	1,83,500	1,28,000	80,41,600
1905	16,77,500	11,81,200	35,21,600	16,18,100	7,51,500	2,66,900	1,73,500	5,44,600	3,12,700	1,61,200	1,97,900	6,16,900	1,09,63,600
1906	31,91,000	8,54,400	17,00,800	5,45,200	14,35,500	17,02,800	6,66,000	23,60,200	3,15,600	13,90,400	1,00,000	57,71,900	2,00,54,000
1907	3,42,300	3,88,500	5,34,900	17,14,900	6,77,800	61,900	94,500	6,67,300	2,17,100	2,03,800	16,34,500	34,000	65,71,500
1908	2,83,400	1,99,400	1,99,400	9,35,800	9,38,800	7,36,000	3,45,200	2,88,300	4,21,900	3,56,000	2,29,300	13,81,900	68,66,000
1909	3,37,000	8,61,700	2,96,800	39,20,400	76,21,200	33,50,900	8,61,500	13,70,500	3,76,100	67,71,100	1,51,500	7,40,500	2,66,59,200
1910	7,99,100	17,49,000	9,59,200	1,05,300	3,93,100	1,73,700	71,80,700	3,59,100	2,06,800	1,25,700	2,35,800	9,94,800	1,33,42,300
1911	7,22,700	5,58,800	3,28,000	3,97,500	2,01,600	2,95,500	1,97,900	2,36,300	2,17,600	1,02,900	1,73,600	78,000	35,10,200
1912	3,58,700	2,08,200	7,42,400	3,39,700	16,500	6,500	5,43,800	20,83,000	2,10,500	10,39,800	9,63,700	56,000	65,73,300
1913	86,400	5,90,100	7,93,900	1,43,500	1,61,600	1,12,900	52,000	2,62,100	2,90,300	1,10,500	1,15,500	7,34,800	34,54,100
1914	3,33,100	21,65,400	4,17,500	2,64,600	31,800	68,200	56,900	3,65,900	2,82,500	34,300	52,100	1,500	40,73,800
1915	1,14,350	1,34,000	30,000	59,700	13,83,400	29,000	23,200	5,45,000	86,500	11,12,300	34,000	8,400	35,59,850
1916	3,31,900	12,24,000	41,300	13,700	30,500	19,500	5,300	98,000	20,18,000	1,41,600	20,22,400	..	59,46,200
1917	77,000	17,000	3,79,800	600	44,600	..	8,600	..	2,300	6,83,200	1,08,600	2,46,200	15,67,900
1918	71,200	4,900	37,200	2,000	500	3,800	1,200	2,60,000	7,18,700	7,700	15,800	900	11,23,960
1919	20,15,725	20,43,900	45,45,950	30,225	51,200	15,000	37,400	45,600	54,300	27,500	12,500	37,500	89,16,800

*Compiled from figures supplied by the Bank of Bengal.

ENFACED SECURITIES

No. 41.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES RE-TRANSFERRED to the INDIA REGISTER at the end of each month from 1900 to 1919

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1900 . . .	39,79,600	52,89,900	29,58,700	4,19,300	16,74,200	81,56,000	11,64,700	3,21,600	7,62,800	80,77,900	49,07,100	37,47,800	3,71,54,000
1901 . . .	22,77,400	24,90,600	7,15,000	5,57,500	1,02,75,600	8,58,900	35,27,900	25,56,900	59,73,500	30,70,400	12,17,000	6,36,100	3,41,56,800
1902 . . .	10,16,500	12,21,500	6,31,300	15,54,400	20,16,300	30,40,700	15,39,500	20,16,700	15,62,200	21,09,000	14,30,500	49,11,500	2,21,50,100
1903 . . .	9,15,600	19,67,200	60,78,500	4,83,200	7,93,300	9,27,600	30,22,500	28,28,900	33,03,300	37,47,000	25,36,000	19,09,300	2,85,22,400
1904 . . .	12,03,000	7,13,400	7,59,300	13,20,700	12,83,000	16,60,100	8,30,300	9,95,700	13,24,000	14,70,800	10,40,100	10,06,800	1,36,06,700
1905 . . .	16,71,800	17,70,200	4,63,400	95,000	3,21,601	12,05,700	6,09,700	1,89,500	52,49,000	8,04,500	7,23,100	14,37,100	1,45,40,601
1906 . . .	5,29,100	14,56,100	14,81,400	6,44,000	15,29,100	13,58,400	21,28,600	8,40,500	4,47,700	2,50,000	12,09,000	10,52,000	1,29,20,900
1907 . . .	25,19,100	4,67,400	25,79,100	22,01,700	17,57,500	14,10,000	25,86,000	34,12,400	12,25,000	18,30,200	11,86,800	13,03,800	2,24,79,000
1908 . . .	9,08,900	5,22,400	2,38,300	2,89,000	29,95,000	19,87,900	11,98,300	21,39,300	14,57,600	4,50,300	3,25,000	3,35,700	1,32,47,700
1909 . . .	9,68,100	20,17,600	10,70,300	1,72,500	12,03,000	15,34,900	10,80,600	6,09,700	10,73,200	22,91,900	34,62,400	48,76,200	2,03,59,900 *
1910 . . .	26,82,000	11,10,600	8,21,500	14,94,300	25,86,000	93,86,900	23,82,500	25,43,000	32,18,400	8,18,100	15,95,900	4,71,500	2,91,19,700
1911 . . .	22,55,000	13,90,300	75,72,000	14,36,800	10,81,200	5,11,000	24,75,500	6,89,000	8,94,800	5,19,300	5,60,000	3,22,000	1,97,07,500
1912 . . .	20,21,400	18,47,000	13,95,400	10,93,700	17,63,700	30,37,500	7,49,900	4,49,600	5,00,500	12,03,300	9,86,100	5,88,500	1,56,91,600
1913 . . .	8,50,800	3,28,700	4,04,200	10,18,000	16,42,700	21,81,700	9,55,500	10,53,500	19,27,700	7,57,900	9,41,200	7,49,900	1,19,11,800
1914 . . .	15,58,500	31,79,300	9,88,900	15,29,900	6,47,000	5,59,700	5,29,300	6,21,300	1,36,900	28,500	1,13,000	4,00,000	1,02,91,300
1915 . . .	1,00,533	90,500	2,55,000	6,61,700	22,92,300	7,28,500	23,08,900	30,67,700	11,13,900	3,16,800	6,70,100	7,00,700	1,29,06,633
1916 . . .	1,23,400	10,100	13,27,400	5,89,000	18,14,150	4,39,300	1,34,000	15,300	2,93,300	22,82,800	7,63,700	1,26,400	79,23,250
1917 . . .	11,07,500	14,64,800	10,03,600	23,47,200	11,54,400	20,900	21,95,500	3,19,600	4,72,000	1,53,200	2,98,700	6,63,700	1,12,05,200
1918 . . .	4,44,600	13,27,600	91,200	..	3,34,700	1,00,500	3,58,800	43,800	..	92,100	1,01,300	1,51,000	35,45,600
1919 . . .	7,27,800	46,100	1,92,600	80,000	7,04,400	2,01,900	5,55,600	7,46,500	11,71,900	8,83,500	19,32,200	14,01,200	86,43,700

No. 42.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES OUTSTANDING in the LONDON REGISTER at the end of each month from 1900 to 1919

	January	February	March	April	May	June	July	August	September	October	November	December	Average
1900	21,20,85,630	20,77,91,830	20,81,88,230	20,84,80,330	20,90,78,830	20,93,40,630	21,55,42,330	21,84,18,730	22,25,04,330	21,87,03,130	21,54,42,330	21,74,92,530	21,85,89,072
1901	21,99,87,734	21,87,98,534	22,18,12,134	22,34,60,434	21,44,25,934	21,51,11,334	21,29,98,934	21,06,48,334	20,50,98,734	20,29,51,234	20,25,67,234	20,23,95,134	21,25,20,934
1902	20,40,85,434	20,31,92,134	20,36,22,034	20,28,92,434	20,28,91,934	20,02,37,434	20,06,30,934	19,98,22,734	19,92,94,434	19,75,49,134	19,66,86,434	19,29,01,634	20,03,17,220
1903	19,36,68,834	19,18,57,434	18,63,35,034	18,61,10,434	18,55,35,134	18,48,13,534	18,28,39,234	18,09,00,134	17,82,75,334	17,48,74,134	17,26,12,634	17,12,45,434	18,23,72,226
1904	17,05,90,534	17,14,13,234	17,13,92,234	17,02,88,834	17,01,28,834	16,92,02,234	16,86,75,534	16,80,68,434	16,71,24,534	16,74,15,734	16,65,59,134	16,58,80,334	16,89,04,124
1905	16,56,86,034	16,50,97,034	16,81,55,234	16,96,78,334	17,01,08,833	16,91,70,033	16,87,33,833	16,90,68,933	16,41,52,033	16,35,08,733	16,29,23,533	16,21,03,333	16,65,33,835
1906	16,47,65,233	16,41,63,533	16,43,82,933	16,42,84,133	16,41,90,533	16,45,39,933	16,30,77,833	16,45,97,533	16,44,65,433	16,56,05,833	16,44,96,833	16,92,16,373	16,48,15,541
1907	16,70,39,933	16,69,61,033	16,49,16,833	16,44,30,033	16,33,50,333	16,20,02,233	15,95,10,733	15,67,65,633	15,57,57,133	15,41,30,733	15,45,78,433	15,33,09,133	16,02,29,350
1908	15,26,83,633	15,23,60,633	15,23,21,733	15,29,65,533	15,09,62,333	14,97,11,033	14,88,57,933	14,70,06,933	14,59,71,233	14,58,75,933	14,55,81,233	14,69,27,433	14,92,94,153
1909	14,62,96,333	14,51,40,433	14,43,66,433	14,81,15,333	15,45,33,533	15,68,49,533	15,61,30,433	15,68,91,233	15,61,94,133	16,06,73,333	15,73,62,433	15,32,26,733	15,29,39,991
1910	15,13,43,833	15,19,32,233	15,21,19,933	15,07,30,933	14,85,38,033	13,93,24,833	14,41,23,033	14,19,39,133	13,89,87,533	13,82,95,133	13,69,35,033	13,74,58,833	14,43,14,833
1911	13,59,26,633	13,50,93,733	12,78,49,733	12,68,10,433	12,59,30,833	12,57,15,833	12,34,37,733	12,29,85,033	12,23,07,833	12,18,91,433	12,15,05,033	12,12,61,033	12,58,92,850
1912	11,95,95,333	11,79,56,533	11,73,03,533	11,65,47,533	11,48,00,333	11,17,19,233	11,15,13,233	11,31,51,633	11,28,61,633	11,26,97,633	11,26,75,233	11,21,42,733	11,44,13,725
1913	11,13,78,333	11,16,39,733	11,20,29,433	11,11,54,933	10,96,73,833	10,76,05,033	10,67,01,533	10,59,10,133	10,51,73,233	10,45,25,833	10,37,00,133	10,36,85,033	10,77,64,766
1914	10,24,59,633	10,14,45,733	10,08,74,333	9,96,09,133	9,89,93,933	9,85,02,433	9,80,30,033	9,77,74,633	9,79,21,133	9,79,26,933	9,78,66,033	9,74,67,533	9,90,72,625
1915	9,74,81,850	9,75,24,850	9,72,99,850	9,66,97,850	9,57,88,950	9,50,89,450	9,22,03,750	8,96,81,050	8,86,53,650	8,94,49,150	8,88,13,050	8,81,29,750	9,30,66,975
1916	8,83,24,250	8,95,37,750	8,82,51,650	8,76,76,350	8,58,92,700	8,54,72,900	8,53,44,200	8,54,26,900	8,71,46,600	8,50,05,200	8,62,64,100	8,61,43,700	8,67,07,192
1917	8,51,13,200	8,36,65,400	8,30,41,600	8,06,95,000	7,95,85,200	7,95,65,200	7,73,78,300	7,70,58,700	7,65,89,900	7,71,19,000	7,69,23,900	7,65,06,400	7,94,37,158
1918	7,61,33,000	7,48,10,300	7,47,56,300	7,47,58,300	7,44,24,100	7,43,27,400	7,34,69,800	7,36,86,000	7,44,04,700	7,43,20,300	7,42,24,800	7,40,84,700	7,44,50,000
1919	7,53,72,625	7,73,70,425	8,17,23,775	8,16,74,000	8,10,20,800	8,08,33,900	8,03,15,700	7,96,14,800	7,84,97,200	7,76,41,200	7,57,21,500	7,43,57,800	7,86,78,644

DRAWINGS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 67 to 73]

The practice of drawing funds from India to meet the home charges by means of bills of exchange on India was inherited by the India Office from the East India Company. Council drafts, both bills and telegraphic transfers, are in normal times sold by the Secretary of State in London on Calcutta, Bombay, and Madras, primarily to meet his demands on India's behalf.

The tables in this section state the sterling amounts of the annual drawings of the Secretary of State on Calcutta, Bombay, and Madras (the three centres on which Council bills are drawn), and the total sum, with the highest, lowest, and average rate of exchange at which the bills and telegraphic transfers were sold, for each of the three cities. Shortly after the outbreak of war a system of "deferreds" payable 16 days after issue was introduced, and since then practically no "bills" have been sold, the sale being entirely of telegraphic transfers and "deferreds". Council drafts are now sold by competitive tender subject to a minimum rate fixed by the Secretary of State; this minimum rate was raised from 1s. 4d. till it stood at 1s. 6d. at the end of March 1919*. The tables also state the sums borrowed in England annually, and the payments of railway capital into the Home Treasury, less the withdrawals of such capital for each year. Until the outbreak of war the largest proportion of the drawings was generally on Calcutta; since then it has been on Bombay. In 1912-13, the percentages were Calcutta 51 and Bombay 33; in 1913-14, 42 and 41; in 1914-15, 37 and 42; in 1915-16, 38 and 39; in 1916-17, 35 and 45; in 1917-18, 32 and 54; and in 1918-19, 36 and 49, respectively.

Since 1871-72 the aggregate sterling amount of Council bills and telegraphic transfers, and the sums bor-

		Bills drawn on India.	Amount borrowed in England.	
		£	£	
Five years	1871-72 to 1875-76	60,766,339	8,728,002	rowed in sterling, have been as stated in the margin. The drawings of the Council bills and telegraphic transfers since 1901-02 have increased considerably. The amount of drawings reached £33,432,196 in 1906-07, which was then the record figure. In 1914-15 the amount fell very low to £7,748,111, but in 1916-17 it again rose to £32,998,095; in 1917-18 it surpassed the previous record of 1906-07 and amounted to £34,880,682; but in 1918-19 it fell to £20,946,314.
"	1876-77 to 1880-81	67,280,306	32,891,974	
"	1881-82 to 1885-86	75,184,356	21,147,968	
"	1886-87 to 1890-91	73,201,245	35,544,718	
"	1891-92 to 1895-96	76,725,897	30,336,000	
"	1896-97 to 1900-01	76,092,300	44,120,004	
"	1901-02 to 1905-06	116,890,851	31,989,946	
"	1906-07 to 1910-11	116,534,572	53,068,293	
"	1911-12 to 1915-16	112,121,711	24,355,103	
In the year	1915-16 . . .	20,354,517	7,600,000	
"	1916-17 . . .	32,998,095	2,000,000	On rare occasions sterling bills on the Secretary of State are drawn and sold by the Government of India.
"	1917-18 . . .	34,880,682	64,927,000	
"	1918-19 . . .	20,946,314	..	

During the exchange crisis of 1907-08 the Government of India had occasion to sell such bills which were paid by the India Office. The amounts were £8,035,000 in 1908-09 and £156,000 in 1909-10. Occasion again arose to sell sterling bills after the outbreak of war, the amounts being £8,707,000 in 1914-15, £4,893,000 in 1915-16, and £5,315,000 in 1918-19.

* The rates since March 1919 were as follows with the dates of introduction:—20d (13th May 1919); 22d (12th August 1919); 24d (15th September 1919); 26d (22nd November 1919); and 28d (12th December 1919).

DRAWINGS OF THE HOME GOVERNMENT.*

No. 43.—TOTAL AMOUNT of COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in INDIA
from 1862-63 to 1918-19

	Amount (in Rs. of bills paid in India)	Equivalent in £ sterling	Average rate of exchange	
			s.	d.
1862-63	5,93,66,040	5,916,885	1	11-920
1863-64	9,41,11,245	9,383,164	1	11-929
1864-65	7,18,53,742	7,156,832	1	11-905
1865-66	6,41,73,989	6,357,151	1	11-774
1866-67 (11 months)	5,93,62,533	5,727,647	1	11-157
1867-68	3,82,04,778	3,708,445	1	11-296
1868-69	4,60,34,000	4,434,268	1	11-118
1869-70	5,88,03,300	5,701,081	1	11-268
1870-71	9,70,81,700	9,143,618	1	10-604
1871-72	9,95,64,000	9,560,925	1	11-047
1872-73	15,05,74,000	14,313,863	1	10-815
1873-74	14,26,34,000	13,280,806	1	10-347
1874-75	11,99,92,000	11,109,975	1	10-221
1875-76	14,50,42,000	13,081,084	1	9-645
1876-77	14,49,37,183	12,379,977	1	8-499
1877-78	10,33,05,939	8,957,556	1	8-81
1878-79	17,46,53,700	14,507,741	1	7-936
1879-80	17,99,16,912	14,914,094	1	7-895
1880-81	18,20,57,000	15,142,215	1	7-961
1881-82	22,12,80,350	18,336,997	1	7-888
1882-83	18,41,52,593	15,018,030	1	7-572
1883-84	22,11,16,669	17,997,240	1	7-53
1884-85	16,02,84,912	12,921,332	1	7-347
1885-86	14,40,25,770	10,992,746	1	6-318
1886-87	16,73,82,750	12,177,688	1	5-467
1887-88	20,81,76,667	14,682,540	1	4-932
1888-89	22,01,14,532	15,030,970	1	4-389
1889-90	22,60,97,653	15,602,997	1	4-562
1890-91	19,09,46,300	14,320,700	1	5-999
1891-92	23,94,85,663	16,796,541	1	4-833
1892-93	26,97,74,959	16,890,283	1	3-026
1893-94	16,42,27,993	9,960,176	1	2-556
1894-95	28,88,40,624	15,770,533	1	1-100
1895-96	33,08,08,756	18,472,216	1	1-401
1896-97	25,22,78,574	15,170,546	1	2-433
1897-98	14,79,49,009	9,472,744	1	3-366
1898-99	28,37,56,671	18,883,879	1	3-972
1899-1900	27,93,49,118	18,703,761	1	4-069
1900-01	19,25,99,848	12,824,491	1	3-981
1901-02	(a) 27,83,43,720	(a) 18,535,842	1	3-982
1902-03	(a) 28,08,25,265	(a) 18,724,021	1	4-002
1903-04	(a) 35,70,61,845	(a) 23,874,458	1	4-047
1904-05	(a) 36,12,21,822	(a) 24,150,029	1	4-045
1905-06	(b) 47,69,87,098	(b) 31,886,063	1	4-042
1906-07	50,47,42,508	33,819,366	1	4-087
1907-08	(c) 23,57,39,190	(c) 15,746,693	1	4-031
1908-09	(c) 20,07,08,218	(c) 13,323,313	1	3-931
1909-10	(d) 41,73,27,302	(d) 27,886,592	1	4-037
1910-11	(d) 39,43,45,533	(d) 26,389,793	1	4-06
1911-12	(c) 40,16,66,865	(c) 26,917,514	1	4-083
1912-13	38,83,20,062	25,983,549	1	4-059
1913-14	(c) 46,59,75,774	(c) 31,200,757	1	4-069
1914-15	(c) 10,79,06,333	(c) 7,198,205	1	4-009
1915-16	(d) 31,05,45,471	(d) 20,811,557	1	4-082
1916-17	(d) 47,07,4,364	(d) 3,67,577	1	4-147
1917-18	(d) 50,72,42,176	(d) 34,865,798	1	4-496
1918-19	(e) 30,91,31,000	(e) 22,537,428	1	5-497

*Compiled from special returns

- (a) Includes amount drawn against the Gold Reserve Fund. Rs. 2,90,86,395=£1,939,093 in 1901-02, Rs. 39,45,000=£263,000 in 1902-03, Rs. 3,30,00,000=£2,200,000 in 1903-04, and Rs. 1,05,05,940=£700,396 in 1904-05
- (b) .. Rs. 7,31,45,000=£4,876,333 drawn against the Gold Reserve Fund and Paper Currency Reserve in 1905-06
- (c) .. amounts drawn against the Gold Standard Reserve, Rs. 78,94,856=£526,324 in 1907-08, Rs. 2,23,72,303=£1,491,487 in 1908-09, Rs. 2,98,25,000=£1,988,333 in 1911-12, Rs. 3,22,50,000=£2,150,000 in 1913-14, and Rs. 90,00,000=£600,000 in 1914-15
- (d) .. amounts drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000=£9,090,000 in 1909-10, Rs. 4,71,75,000=£3,145,000 in 1910-11, Rs. 23,58,49,000=£15,723,000 in 1915-16, Rs. 34,93,37,000=£23,289,000 in 1916-17, and Rs. 15,05,25,000=£10,075,000 in 1917-18
- (e) .. Rs. 21,51,96,000=£14,346,000 drawn against the Paper Currency Reserve in 1918-19

No. 41—BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on INDIA by the SECRETARY of STATE in each month of the year, and the AVERAGE RATE of EXCHANGE during each year, from 1893-94 to 1918-19

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL	Average rate of exchange according to the Finance and Revenue Accounts
	£	£	£	£	£	£	£	£	£	£	£	£	£	d.
1893-94 .	1,864,907	1,397,204	2,460,688	51,750	78,250	6,671	4,792	609,543	20,937	90,657	1,018,712	1,926,123	9,530,234	14'546
1894-95 .	1,367,323	2,218,788	1,365,572	1,242,788	1,557,489	977,582	1,182,171	1,117,346	1,027,524	1,234,160	1,598,181	2,015,678	16,905,102	13'100
1895-96 .	1,457,952	1,704,932	1,400,656	1,691,772	1,668,492	1,310,963	1,402,348	1,447,986	1,493,628	1,515,420	1,715,436	854,407	17,664,492	13'638
1896-97 .	1,850,702	1,691,053	1,958,173	1,630,376	1,183,232	1,099,806	1,470,546	471,824	670,954	1,109,647	1,315,768	1,074,466	15,526,547	14'450
1897-98 .	865,116	802,892	930,494	949,511	641,619	63,255	..	..	793,581	931,889	1,519,916	2,007,804	9,506,077	15'406
1898-99 .	2,054,022	1,959,580	1,370,054	1,281,887	696,337	1,228,514	1,214,667	1,198,451	1,776,571	1,912,316	1,892,381	2,107,597	18,692,377	15'978
1899-1900	1,318,143	1,034,102	1,627,680	1,317,765	1,156,426	1,703,315	2,643,284	1,468,525	1,211,416	2,733,226	1,298,593	1,554,547	19,067,022	16'067
1900-01 .	551,095	685,271	1,026,471	801,530	563,178	616,737	660,137	1,091,049	1,141,511	1,951,904	1,984,992	2,226,402	13,300,277	15'973
1901-02 .	1,432,677	2,054,988	1,003,686	246,979	695,103	952,327	1,381,310	1,815,705	1,621,279	2,866,939	2,360,129	2,107,949	18,539,071*	15'957
1902-03 .	1,197,875	1,037,604	997,571	1,238,250	1,265,897	866,734	1,147,153	1,485,561	1,634,853	2,480,040	2,789,301	2,359,108	18,499,947*	16'002
1903-04 .	1,396,176	1,843,875	1,588,953	1,718,891	1,420,706	1,534,288	1,721,436	1,489,803	1,784,344	3,775,057	3,369,324	2,216,450	23,859,303*	16'049
1904-05 .	1,606,966	1,449,610	1,506,378	1,404,676	1,535,117	1,490,482	1,635,002	2,900,464	2,530,122	2,791,884	2,299,298	3,275,559	24,425,558*	16'045
1905-06 .	1,888,135	933,599	1,220,595	1,632,726	2,604,953	2,399,850	2,639,875	2,789,583	3,370,929	4,895,261	4,363,518	3,327,948	31,566,972†	16'042
1906-07 .	850,746	1,637,014	1,556,301	1,637,518	2,376,897	2,658,831	2,434,642	2,302,903	4,695,806	4,328,595	5,088,333	3,364,110	33,432,196†	16'084
1907-08 .	2,594,935	1,551,298	1,720,022	1,981,018	1,165,705	858,896	921,678	427,344	571,905	2,286,640	1,054,951	172,669	15,307,061‡	16'029
1908-09 .	60,834	62,764	169,810	186,847	262,217	1,431,012	1,258,798	431,160	2,361,187	4,196,550	2,104,894	1,583,553	13,915,426||	15'964
1909-10 .	2,748,102	2,407,375†	2,039,575	1,753,652	694,056	608,644	1,421,231	1,980,933	3,218,559	2,335,258	2,555,215	5,660,696	27,416,586¶	16'041
1910-11 .	3,998,335	1,868,797	1,185,109	1,269,825	1,218,367	1,575,481	1,463,462	2,330,260	2,449,294	3,390,186	2,742,360	2,971,827	26,463,303*	16'060
1911-12 .	2,772,242	2,845,777	1,779,154	1,421,637	1,369,370	1,831,704	1,599,233	1,379,964	1,436,058	4,766,761	3,291,963	2,564,687	27,058,550||	16'083
1912-13 .	1,619,654	1,883,186	1,401,649	1,555,414	1,606,109	1,546,175	1,909,890	2,600,920	3,229,734	3,585,227	2,964,281	1,660,467	25,759,706	16'058
1913-14 .	2,569,224	1,948,416	999,100	750,454	938,054	3,055,853	4,094,505	2,764,090	3,846,703	4,658,494	3,294,078	2,282,146	31,200,827||	16'070
1914-15 .	1,750,990	462,187	448,451	441,711	479,831	149,956	287,524	210,165	186,565	205,885	1,210,876	1,913,970	7,748,111¶	16'004
1915-16 .	1,017,650	688,386	108,774	57,876	151,898	1,446,563	1,503,666	1,345,760	2,191,043	3,535,350	4,049,337	4,257,914	20,354,517¶	16'037
1916-17 .	1,205,191	1,978,014	937,187	805,992	1,033,661	1,001,326	2,280,003	7,122,969	5,688,110	4,008,505	3,146,310	3,290,827	32,998,095¶	16'148
1917-18 .	3,320,433	3,984,125	3,253,715	4,641,579	2,918,877	2,644,544	3,287,105	2,286,793	1,492,128	1,836,833	2,353,711	2,860,839	34,880,682	16'532
1918-19 .	3,547,951	4,412,738	3,772,631	3,905,399	2,293,519	1,671,937	1,315,889	26,250	..	..	..	..	20,946,314	17'544(c)

* Includes £1,939,893, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively

† Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve and £3,640,000 on account of Australian Gold. Differs from the Home Accounts by £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March. The figure also excludes £13,480 being allotments of the 28th March taken up in April 1906

‡ Includes £3,820,000 on account of Australian Gold. Differs from the Home Accounts by £525,000 (£225,000—£400,000), £925,000 being Telegraphic Transfers against Australian Gold issued in March but taken in the Home Accounts for April 1907 and £400,000 representing Telegraphic Transfers issued Against Australian Gold in March 1906 but taken in the Home Accounts for April 1906. The figure also includes £13,480, being allotments of the 28th March 1906 which were taken up in April 1906

§ Includes £526,324 drawn against Gold Standard Reserve. Differs from the Home Accounts for March 1908 by £925,000, representing Telegraphic Transfers issued against Australian Gold in March 1907 but taken in the Home Account for April 1907

|| Includes amount drawn against Gold Standard Reserve, viz., £1,491,487 in 1908-09, £1,988,333 in 1911-12, £2,150,000 in 1913-14, and £600,000 in 1914-15

¶ Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, viz., £9,090,000 in 1909-10, £15,723,295 in 1915-16 and £23,290,233 in 1916-17

** Includes £3,145,000 drawn against Gold Standard Reserve and Paper Currency Reserve. Differs from the Home Accounts for March 1911 by £320,000 issued against Gold in transit

(a) Includes £10,080,718 drawn through Gold Standard Reserve and Paper Currency Reserve, of which £45,746 represents gain by exchange

(b) Includes £ 4,346,369 appropriated to Paper Currency Reserve and £3,372,616 issued at 1—4½ per rupee in pursuance of special arrangement between the Secretary of State and the six British Exchange Banks

(c) Excluding the amount of special Sales stated in foot note (b) the average rate was 17'838

COUNCIL BILLS

No. 45.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on CALCUTTA, BOMBAY, and MADRAS, with the drawing rates; the PAYMENT of RAILWAY CAPITAL into the HOME TREASURY, less WITHDRAWALS in ENGLAND; and the SUMS BORROWED in ENGLAND; in each year from 1893-94 to 1918-19

	EXCHANGE PER RUPEE (IN PENCE)*													TOTAL AMOUNT	Payment of Railway Capital into the Home Treasury, less withdrawals in England†	Borrowed in England
	Calcutta	Bombay	Madras	CALCUTTA			BOMBAY			MADRAS			India average			
				Average	High-est	Low-est	Average	High-est	Low-est	Average	High-est	Low-est				
	£	£	£											£	£	£
1893-94	4,218,059	4,347,740	964,435	14½	16	13½	14½	16½	13½	14½	16	13½	14·546	9,530,234	—658,936	13,436,000
1894-95	9,618,006	5,347,234	1,939,862	13	13½	12	13	13½	12½	13	13½	12½	13·100	16,905,102	—526,686	9,000,000
1895-96	9,354,322	6,154,658	2,155,512	13½	14½	13	13½	14½	13½	13½	14½	13	13·628	17,664,492	—62,337	2,000,000
1896-97	9,061,743	4,607,223	1,857,581	14½	15½	13½	14½	15½	13½	14½	15½	13½	14·450	15,526,547	1,256,400	3,900,000
1897-98	4,589,230	3,292,033	1,624,814	15½	16½	14½	15½	16½	14½	15½	16½	14½	15·406	9,506,077	—348,550	9,500,000
1898-99	8,062,116	8,366,517	2,263,744	15½	16½	15½	16	16½	15½	15½	16½	15½	15·978	18,692,377	—577,015	9,797,654
1899-1900	11,001,873	5,005,464	3,059,685	16	16½	15½	16	16½	15½	16	16½	15½	16·067	19,067,022	—1,014,163	6,500,000
1900-01	7,731,361	2,764,513	2,804,403	16	16½	15½	15½	16½	15½	16	16	16	15·973	13,300,277	49,171	14,422,350
1901-02	9,620,623	6,310,920	2,607,528	15½	16	15½	15½	16½	15½	16	16½	15½	15·987	18,539,071	741,962	6,009,500
1902-03	10,415,090	5,216,589	2,868,268	15½	16	15½	16	16½	15½	16	16½	15½	16·002	18,499,947	—91,264	5,000,000
1903-04	11,150,944	10,046,590	2,661,769	16	16½	15½	16½	16½	15½	16	16½	15½	16·049	23,859,303	—1,356,216	3,500,000
1904-05	12,495,784	9,476,987	2,452,787	16	16	15½	16	16½	15½	16	16½	16	16·045	24,425,558	370,190	3,000,000
1905-06	18,064,699	9,922,253	3,530,021	16	16½	15½	16	16½	15½	16	16½	16	16·042	31,566,972	—1,217,250	14,480,446
1906-07	19,067,726	10,205,392	4,159,078	16	16½	15½	16	16½	15½	16	16½	16	16·084	33,432,196	—1,568,256	2,000,000
1907-08	7,764,215	5,187,284	2,355,562	16	16½	15½	16	16½	15½	16	16½	15½	16·029	15,307,061	—1,692,327	10,777,747
1908-09	5,890,507	5,287,062	2,737,857	15½	16	15½	15½	16	15½	15½	16	15½	15·964	13,915,456	1,290,048	11,342,053
1909-10	10,654,394	12,184,682	4,577,510	16½	16½	15½	16	16½	15½	16	16½	15½	16·041	27,416,586	—1,422,402	15,069,573
1910-11	11,844,805	10,416,565	4,201,933	16	16½	15½	16	16½	15½	16	16½	15½	16·06	26,463,303	—1,120,034	13,878,820
1911-12	13,005,264	10,244,816	3,808,470	16	16½	15½	16	16½	15½	16	16½	15½	16·083	27,058,550	—713,946	7,355,103
1912-13	13,225,244	8,603,000	3,931,462	16	16½	15½	16	16½	15½	16	16½	15½	16·058	25,769,706	—488,506	3,000,000
1913-14	13,242,670	12,959,691	4,998,466	16	16½	15½	16	16½	15½	16	16½	15½	16·07	31,200,827	2,759,671	
1914-15	2,892,758	3,242,482	1,612,871	16	16½	15½	16	16½	15½	16	16½	15½	16·004	7,748,111	23,638	7,000,000
1915-16	7,849,886	7,932,033	4,572,598	16	16½	15½	16	16½	15½	16	16½	15½	16·087	20,354,517	—1,027,270	7,000,000
1916-17	11,711,014	14,839,252	6,447,829	16	16½	16½	16½	16½	16½	16	16½	16½	16·148	32,998,095	—410,329	2,000,000
1917-18	11,073,002	18,955,890	4,851,790	16½	17	16½	16½	17	16½	16½	16½	16½	16·532	34,880,682	—1,392,740	64,927,000 (n)
1918-19	7,559,320	10,328,182	3,058,812	17½	18	16½	17½	18	16½	17½	17½	16½	17·544	20,946,314	—2,14,195	

* Fractions below ½ have been omitted

† Exclusive of Transfer Fees and Miscellaneous Refunds

‡ Includes £1,870,000 on account of the sale-proceeds of India four per cent stock, and £2,000,000 advanced from H. M.'s Treasury under the "Indian Advance Act, 1879"

No. 45.—The figures in this table include drawings against Gold Standard and Paper Currency Reserves, the amounts of which are stated at the foot of table No. 44

(n) The figure represents British Government 5 per cent War Loan (1929-47) taken over by India

COUNCIL BILLS

(70)

No. 46.—HIGHEST and LOWEST RATES of EXCHANGE (in pence)* on BILLS DRAWN by the

					1909-10		1910-11		1911-12		1912-13		1913-14	
					Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest
CALCUTTA														
April	..	..	..	..	16	$15\frac{3}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16
May	..	..	..	..	16	$15\frac{1}{8}$	16	$15\frac{3}{8}$	$16\frac{1}{8}$	16	16	16	16	16
June	..	..	..	..	16	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	$16\frac{1}{8}$	16	16	16	$15\frac{1}{8}$
July	..	..	..	..	16	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	$15\frac{1}{8}$
August	..	..	..	..	$15\frac{1}{8}$	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	$15\frac{1}{8}$
September	..	..	..	..	$15\frac{3}{8}$	$15\frac{3}{8}$	16	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16
October	..	..	..	..	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16
November	..	..	..	..	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16
December	..	..	..	..	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	16
January	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{3}{8}$	16	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
February	..	..	..	..	16	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	16	$16\frac{5}{8}$	16
March	..	..	..	..	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	$15\frac{3}{8}$	16	16
BOMBAY														
April	..	..	..	..	16	$15\frac{3}{8}$	16	16	$16\frac{1}{8}$	16	16	16	16	16
May	..	..	..	..	16	$15\frac{1}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	16
June	..	..	..	..	16	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	$15\frac{1}{8}$	16	16	16	$15\frac{1}{8}$
July	..	..	..	..	$15\frac{3}{8}$	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	$15\frac{3}{8}$	$15\frac{1}{8}$
August	..	..	..	..	$15\frac{1}{8}$	$15\frac{3}{8}$	16	$15\frac{3}{8}$	16	16	16	16	16	$15\frac{3}{8}$
September	..	..	..	..	16	$15\frac{3}{8}$	16	16	16	16	16	16	$16\frac{5}{8}$	16
October	..	..	..	..	$16\frac{1}{8}$	16	16	16	16	16	16	16	$16\frac{5}{8}$	16
November	..	..	..	..	$16\frac{5}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	$16\frac{1}{8}$	16
December	..	..	..	..	$16\frac{5}{8}$	$16\frac{3}{8}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16
January	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{5}{8}$	16	$16\frac{5}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16
February	..	..	..	..	$16\frac{3}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{5}{8}$	16	16	16	$16\frac{5}{8}$	16
March	..	..	..	..	$16\frac{5}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{3}{8}$	16	16
MADRAS														
April	..	..	..	..	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	16
May	..	..	..	..	16	16	16	$15\frac{7}{8}$	16	16	16	16	16	16
June	..	..	..	..	16	16	16	$15\frac{7}{8}$	16	$15\frac{1}{8}$	16	16	16	$15\frac{1}{8}$
July	..	..	..	..	16	$15\frac{7}{8}$	16	16	16	16	16	16	16	$15\frac{1}{8}$
August	..	..	..	..	16	$15\frac{7}{8}$	16	16	16	16	16	16	16	$15\frac{3}{8}$
September	..	..	..	..	16	$15\frac{7}{8}$	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16
October	..	..	..	..	16	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{1}{8}$	16
November	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	16	16	16	16
December	..	..	..	..	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{1}{8}$	16	16	16	16	16	16	16
January	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	$16\frac{1}{8}$	$16\frac{5}{8}$	16	16	16	$16\frac{1}{8}$	16
February	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	16	$16\frac{5}{8}$	16
March	..	..	..	..	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	$16\frac{1}{8}$	16	16	$15\frac{3}{8}$	16	16

* Fractions below $\frac{1}{8}$ have been omitted

SECRETARY of STATE for INDIA in each month from 1909-10 to 1918-19

1914-15		1915-16		1916-17		1917-18		1918-19		
Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	
										CALCUTTA
16	16	16	$15\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{1}{32}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	April
16	$15\frac{1}{16}$	16	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	May
16	$15\frac{1}{16}$	$15\frac{31}{32}$	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	June
16	$15\frac{31}{32}$	$15\frac{31}{32}$	$15\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{1}{32}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	July
16	16	16	$15\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{1}{32}$	17	$16\frac{5}{32}$	18	$16\frac{5}{32}$	August
$15\frac{31}{32}$	$15\frac{1}{16}$	16	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	18	$16\frac{5}{32}$	September
16	$15\frac{1}{16}$	16	16	$16\frac{5}{32}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	18	$16\frac{5}{32}$	October
$15\frac{31}{32}$	$15\frac{1}{16}$	16	16	$16\frac{5}{32}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	..	..	November
$15\frac{31}{32}$	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	..	..	December
16	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{6}{32}$	17	$16\frac{29}{32}$	..	..	January
16	$15\frac{31}{32}$	16	16	$16\frac{1}{4}$	$16\frac{6}{32}$	17	$16\frac{29}{32}$	..	..	February
16	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{5}{32}$	17	$16\frac{29}{32}$	..	..	March
										BOMBAY
16	16	16	$15\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{1}{32}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	April
16	$15\frac{1}{16}$	16	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	May
16	$15\frac{1}{16}$	$15\frac{31}{32}$	$15\frac{31}{32}$	$16\frac{5}{32}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	June
16	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	18	$16\frac{5}{32}$	July
16	$15\frac{1}{16}$	$15\frac{31}{32}$	$15\frac{31}{32}$	$16\frac{1}{4}$	$16\frac{1}{32}$	17	$16\frac{5}{32}$	18	$16\frac{5}{32}$	August
$15\frac{31}{32}$	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	18	$17\frac{29}{32}$	September
16	$15\frac{1}{16}$	16	16	$16\frac{5}{32}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	18	$17\frac{29}{32}$	October
$15\frac{31}{32}$	$15\frac{1}{16}$	16	16	$16\frac{5}{32}$	$16\frac{3}{32}$	17	$16\frac{29}{32}$	18	18	November
16	$15\frac{1}{16}$	16	16	$16\frac{9}{32}$	$16\frac{5}{32}$	17	$16\frac{29}{32}$	..	..	December
16	$15\frac{1}{16}$	16	16	$16\frac{9}{32}$	$16\frac{5}{32}$	17	$16\frac{29}{32}$	..	..	January
16	16	16	16	$16\frac{1}{4}$	$16\frac{5}{32}$	17	$16\frac{29}{32}$	..	..	February
16	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{5}{32}$	17	$16\frac{29}{32}$	..	..	March
										MADRAS
16	16	16	$15\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{1}{32}$	$16\frac{1}{4}$	$16\frac{5}{32}$	$17\frac{29}{32}$	$16\frac{5}{32}$	April
16	$15\frac{1}{16}$	16	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	$17\frac{29}{32}$	$16\frac{5}{32}$	May
16	$15\frac{1}{16}$	$15\frac{31}{32}$	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{5}{32}$	$17\frac{29}{32}$	$16\frac{5}{32}$	June
16	$15\frac{1}{16}$	$15\frac{31}{32}$	$15\frac{1}{16}$	$16\frac{1}{4}$	$16\frac{1}{32}$	$16\frac{1}{4}$	$16\frac{5}{32}$	$17\frac{29}{32}$	$16\frac{5}{32}$	July
..	..	$15\frac{31}{32}$	$15\frac{1}{16}$	$16\frac{5}{32}$	$16\frac{1}{32}$	$16\frac{29}{32}$	$16\frac{5}{32}$	$17\frac{29}{32}$	$16\frac{5}{32}$	August
$15\frac{31}{32}$	$15\frac{1}{16}$	16	$15\frac{31}{32}$	$16\frac{5}{32}$	$16\frac{3}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	$17\frac{29}{32}$	$17\frac{29}{32}$	September
$15\frac{31}{32}$	$16\frac{1}{16}$	16	16	$16\frac{5}{32}$	$16\frac{3}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	$17\frac{29}{32}$	$17\frac{29}{32}$	October
16	$15\frac{31}{32}$	16	16	$16\frac{5}{32}$	$16\frac{3}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	..	..	November
$15\frac{31}{32}$	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{3}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	..	..	December
$15\frac{1}{16}$	$15\frac{1}{16}$	16	16	$16\frac{5}{32}$	$16\frac{5}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	..	..	January
16	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{5}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	..	..	February
16	$15\frac{1}{16}$	16	16	$16\frac{1}{4}$	$16\frac{5}{32}$	$16\frac{29}{32}$	$16\frac{29}{32}$	..	..	March

COUNCIL BILLS

(72)

No. 47.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN and the AVERAGE RATE of EXCHANGE, in each month from 1909-10 to 1918-19

	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
	£	£	£	£	£	£	£	£	£	£
CALCUTTA										
April	969,553	1,473,958	914,027	538,486	534,672	559,666	272,738	205,443	839,935	1,675,781
May	572,298	613,483	836,285	842,284	373,213	142,321	202,778	468,031	826,950	2,007,683
June	496,443	454,335	634,068	726,322	350,208	67,358	17,956	283,391	459,368	1,615,744
July	788,349	735,669	688,507	910,808	498,816	123,252	16,625	318,954	2,278,382	1,054,661
August	393,369	646,883	694,210	1,180,732	632,420	46,693	99,870	566,696	1,047,468	624,254
September	272,064	1,123,322	1,328,783	1,123,780	2,184,874	43,607	897,768	674,355	809,983	370,367
October	679,174	713,009	1,020,206	1,209,113	2,122,312	103,439	885,905	1,274,252	1,204,178	210,830
November	731,079	1,218,016	669,197	1,681,121	1,247,354	57,588	365,672	2,566,333	726,866	..
December	1,150,220	731,074	711,903	1,111,445	1,390,650	49,420	268,231	1,648,712	401,571	..
January	1,189,090	1,451,344	2,779,639	1,962,442	1,945,449	110,010	1,202,647	1,554,423	422,866	..
February	1,480,257	1,641,744	1,480,837	1,555,371	1,204,454	689,504	1,907,952	1,218,256	854,605	..
March	1,932,498	1,041,958	1,247,602	389,340	758,248	899,901	1,711,744	932,166	1,200,830	..
BOMBAY										
April	1,028,077	1,813,328	1,428,040	863,250	1,465,701	806,912	581,941	563,388	2,082,573	1,400,120
May	1,255,691	849,045	1,401,241	739,105	1,114,733	172,438	217,580	597,336	2,732,645	1,897,041
June	1,095,114	304,887	780,834	450,529	558,320	229,426	49,402	377,455	2,500,834	1,886,229
July	727,669	272,367	491,117	430,864	84,161	93,375	16,667	121,287	2,051,135	2,264,898
August	134,156	222,774	490,763	230,286	138,631	433,138	33,268	100,058	1,548,115	1,120,961
September	254,106	191,751	227,625	259,433	419,764	83,699	214,791	115,321	1,406,269	925,614
October	582,314	529,244	279,187	493,311	1,674,899	152,939	341,911	1,024,085	1,526,571	807,070
November	1,034,944	883,826	519,697	598,679	1,323,241	84,910	532,247	3,606,431	1,047,808	26,250
December	1,590,484	1,294,299	499,899	1,089,990	1,854,802	134,817	1,551,996	3,319,730	807,800	..
January	820,776	1,565,697	1,703,775	1,183,047	1,957,391	94,875	1,714,852	1,847,152	1,143,466	..
February	730,817	799,868	1,481,131	944,741	1,361,488	387,464	1,397,390	1,470,181	981,846	..
March	2,930,534	1,689,479	941,507	719,765	1,006,560	568,489	1,279,488	1,696,827	1,126,828	..
MADRAS										
April	750,562	711,049	430,175	414,918	568,851	384,412	162,972	436,360	397,924	472,050
May	572,586	406,269	608,252	301,797	460,470	147,428	268,029	912,646	424,530	508,014
June	448,018	425,887	364,252	230,798	90,572	151,667	40,918	276,340	293,513	270,658
July	237,634	261,789	242,013	213,742	167,477	225,084	24,582	365,749	312,062	585,839
August	166,531	348,710	184,397	195,091	167,003	..	18,760	366,908	323,295	548,304
September	82,474	260,408	275,296	162,962	451,015	22,650	334,004	211,641	428,292	375,957
October	159,743	221,209	299,840	207,466	297,294	31,146	275,850	481,666	556,357	297,990
November	214,910	228,408	191,070	321,120	193,405	67,667	447,841	950,204	512,118	..
December	477,855	423,921	224,256	428,299	601,251	2,328	370,816	719,670	282,757	..
January	325,392	373,145	283,347	439,738	755,654	1,000	618,151	606,930	270,500	..
February	344,141	300,748	329,995	464,169	728,136	133,908	743,994	457,873	517,261	..
March	797,664	240,390	375,578	551,362	517,338	445,580	1,266,681	661,833	533,181	..

AVERAGE RATE OF EXCHANGE (IN PENCE)

CALCUTTA										
April	15 ¹¹ / ₁₆	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁷ / ₈
May	16	15 ¹¹ / ₁₆	16	16	16	16	16	16 ¹ / ₂	16 ⁵ / ₈	17 ⁵ / ₈
June	15 ¹¹ / ₁₆	15 ¹¹ / ₁₆	16	16	15 ¹¹ / ₁₆	16	16	16 ¹ / ₂	16 ⁵ / ₈	17 ⁵ / ₈
July	15 ¹¹ / ₁₆	15 ¹¹ / ₁₆	16	16	15 ¹¹ / ₁₆	16	16	16	16 ⁵ / ₈	17
August	15 ¹¹ / ₁₆	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁵ / ₈
September	15 ¹¹ / ₁₆	16	16	16	16	16	16	16 ¹ / ₂	16 ⁵ / ₈	17 ⁵ / ₈
October	16	16	16	16	16	16	16	16 ¹ / ₂	16 ⁵ / ₈	17 ⁵ / ₈
November	16	16	16	16	16	16	16	16 ¹ / ₂	16 ⁵ / ₈	..
December	16 ¹ / ₂	16	16	16	16	16	16	16 ¹ / ₂	16 ⁵ / ₈	..
January	16	16 ¹ / ₂	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ⁵ / ₈	..
February	16	16	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ⁵ / ₈	..
March	16	16	16	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ⁵ / ₈	..
BOMBAY										
April	15 ⁷ / ₈	16	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈
May	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈
June	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈
July	15 ⁷ / ₈	15 ⁷ / ₈	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16 ¹ / ₂	17 ³ / ₈
August	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈
September	15 ⁷ / ₈	16	16	16	16	15 ⁷ / ₈	16	16	16 ¹ / ₂	17 ³ / ₈
October	16	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	17 ³ / ₈
November	16	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	18
December	16	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	..
January	16	16	16 ¹ / ₂	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ¹ / ₂	..
February	16	16	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ¹ / ₂	..
March	16	16	16	16	16	15 ⁷ / ₈	16 ¹ / ₂	16 ¹ / ₂	16 ¹ / ₂	..
MADRAS										
April	16	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
May	16	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
June	16	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
July	15 ⁷ / ₈	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
August	15 ⁷ / ₈	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
September	16	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
October	16	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁹ / ₈
November	16	16	16	16	16	16	16	16	16 ⁵ / ₈	..
December	16 ¹ / ₂	16	16	16	16	16	16	16	16 ⁵ / ₈	..
January	16 ¹ / ₂	16 ¹ / ₂	16 ¹ / ₂	16	16	16	16	16	16 ⁵ / ₈	..
February	16	16	16 ¹ / ₂	16	16	16	16	16	16 ⁵ / ₈	..
March	16 ¹ / ₂	16	16 ¹ / ₂	16	16	16	16	16	16 ⁵ / ₈	..

No. 48.—COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in CALCUTTA, BOMBAY, MADRAS from 1862-63 to 1918-19

	AMOUNT in (Rs.) of BILLS PAID in INDIA				EQUIVALENT in £ STERLING				AVERAGE RATE of EXCHANGE			
	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1862-63 .	3,78,88,540	1,87,37,000	27,40,500	5,93,66,040	3,762,377	1,880,746	273,762	5,916,885	1 11-832	2 0-09	1 11-975	1 11-920
1863-64 .	5,07,57,010	3,95,16,228	38,38,012	9,41,11,245	5,022,918	3,978,783	381,463	9,383,164	1 11-75	2 0-164	1 11-854	1 11-929
1864-65 .	4,28,11,294	2,56,32,552	34,09,896	7,18,53,742	4,251,294	2,566,146	339,392	7,156,832	1 11-832	2 0-027	1 11-887	1 11-905
1865-66 .	4,16,49,989	1,83,20,000	42,04,000	6,41,73,989	4,110,347	1,831,022	415,782	6,357,151	1 11-685	1 11-987	1 11-736	1 11-774
1866-67 .	3,80,83,876	1,87,82,705	24,95,952	5,93,62,533	3,656,378	1,826,643	244,626	5,727,647	1 11-042	1 11-340	1 11-522	1 11-157
1867-68 .	2,67,98,178	91,06,400	23,00,200	3,82,04,778	2,596,751	887,647	224,047	3,708,445	1 11-256	1 11-394	1 11-376	1 11-296
1868-69 .	4,13,02,000	3,64,000	43,68,000	4,60,34,000	3,976,552	34,862	422,854	4,434,268	1 11-107	1 10-986	1 11-234	1 11-118
1869-70 .	5,23,44,500	..	64,58,800	5,88,03,300	5,075,552	..	625,529	5,701,081	1 11-271	..	1 11-244	1 11-268
1870-71 .	8,17,41,321	1,33,39,000	20,01,379	9,70,81,700	7,704,393	1,246,362	192,863	9,143,618	1 10-62	1 10-425	1 11-127	1 10-604
1871-72 .	7,79,68,000	1,99,47,000	16,49,000	9,95,64,000	7,484,738	1,916,824	159,363	9,560,925	1 11-08	1 11-063	1 11-194	1 11-047
1872-73 .	10,81,62,000	3,90,80,000	33,32,000	15,05,74,000	10,277,288	3,719,670	316,905	14,313,863	1 10-71	1 10-843	1 10-826	1 10-81
1873-74 .	11,51,42,609	2,68,62,391	6,29,000	14,26,34,000	10,717,323	2,504,185	59,298	13,280,806	1 10-33	1 10-25	1 10-5	1 10-347
1874-75 .	8,21,48,000	3,59,19,000	19,25,000	11,99,92,000	7,604,624	3,327,996	177,355	11,109,975	1 10-21	1 10-12	1 10-25	1 10-221
1875-76 .	9,04,59,000	5,15,56,000	30,27,000	14,50,42,000	8,148,722	4,658,520	273,842	13,081,084	1 9-61	1 9-68	1 9-71	1 9-645
1876-77 .	8,71,91,683	5,29,12,944	48,32,556	14,49,37,183	7,472,657	4,494,814	412,506	12,379,977	1 8-56	1 8-38	1 8-48	1 8-499
1877-78 .	7,40,26,594	2,81,51,500	11,27,845	10,33,05,939	6,420,772	2,439,272	97,412	8,957,556	1 8-81	1 8-79	1 8-72	1 8-81
1878-79 .	13,80,38,838	3,53,11,000	13,03,862	17,46,53,700	11,460,448	2,937,584	109,709	14,507,741	1 7-92	1 7-96	1 8-19	1 7-936
1879-80 .	13,93,24,785	3,88,53,116	17,39,011	17,99,16,912	11,555,478	3,215,111	143,505	14,914,094	1 7-90	1 7-86	1 7-8	1 7-895
1880-81 .	14,31,31,000	3,53,89,000	35,37,000	18,20,57,000	11,921,250	2,928,915	292,050	15,142,215	1 7-98	1 7-86	1 7-81	1 7-961
1881-82 .	14,80,75,813	7,13,54,637	18,50,000	22,12,80,350	12,271,235	5,911,859	153,903	18,336,997	1 7-88	1 7-88	1 7-96	1 7-883
1882-83 .	10,72,84,360	7,28,09,064	40,59,169	18,41,52,593	8,756,708	5,930,070	331,252	15,018,030	1 7-54	1 7-54	1 7-59	1 7-572
1883-84 .	12,35,77,669	8,51,47,000	1,23,92,000	22,11,16,669	10,057,519	6,929,054	1,010,667	17,997,240	1 7-53	1 7-53	1 7-57	1 7-53
1884-85 .	7,39,70,244	7,40,71,400	1,22,43,268	16,02,84,912	5,925,075	5,977,048	991,777	12,921,332	1 7-31	1 7-36	1 7-44	1 7-347
1885-86 .	8,18,24,554	5,20,93,557	1,01,07,659	14,40,25,770	6,223,260	3,999,169	770,311	10,992,746	1 6-25	1 6-42	1 6-29	1 6-318
1886-87 .	9,08,29,800	7,11,42,950	54,10,000	16,73,82,750	6,598,973	5,180,181	398,534	12,177,688	1 5-43	1 5-47	1 5-68	1 5-467
1887-88 .	9,77,35,327	9,44,14,771	1,60,26,569	20,81,76,667	6,894,660	6,657,655	1,130,225	14,682,540	1 4-93	1 4-923	1 4-925	1 4-932
1888-89 .	9,89,57,706	10,16,49,500	1,95,07,326	22,01,14,532	6,757,011	6,940,837	1,333,122	15,030,970	1 4-38	1 4-337	1 4-4	1 4-389
1889-90 .	12,74,83,390	6,75,18,239	3,10,96,024	22,60,97,653	8,799,201	4,667,061	2,136,730	15,602,997	1 4-56	1 4-59	1 4-49	1 4-562
1890-91 .	8,87,03,000	3,16,91,300	2,05,52,000	19,09,46,300	6,621,194	6,145,074	1,554,432	14,320,700	1 5-914	1 6-053	1 6-152	1 5-999
1891-92 .	13,78,25,572	7,54,98,800	2,61,61,291	23,94,85,663	9,643,711	5,313,466	1,839,364	16,796,541	1 4-793	1 4-890	1 4-874	1 4-833
1892-93 .	15,27,50,580	8,06,76,874	3,63,47,505	26,97,74,959	9,532,201	5,091,458	2,266,624	16,890,283	1 2-976	1 3-146	1 2-966	1 3-023
1893-94 .	7,29,05,492	7,40,35,170	1,72,87,331	16,42,27,993	4,486,865	4,480,975	1,042,336	9,960,176	1 2-606	1 2-526	1 2-47	1 2-556
1894-95 .	16,78,77,606	8,76,55,581	3,33,07,437	28,88,40,624	9,168,820	4,784,296	1,817,417	15,770,533	1 1-107	1 1-099	1 1-095	1 1-100
1895-96 .	17,25,35,428	11,84,08,355	3,98,64,972	33,08,08,755	9,809,790	6,669,235	2,262,491	18,742,216	1 1-64	1 1-519	1 1-62	1 1-401
1896-97 .	14,55,09,655	7,66,76,704	3,00,92,215	25,22,78,574	8,762,234	4,604,818	1,803,444	15,170,546	1 2-45	1 2-413	1 2-38	1 2-433
1897-98 .	7,54,76,531	4,69,81,321	2,54,91,157	14,79,49,009	4,827,066	3,026,991	1,618,687	9,472,744	1 3-349	1 3-463	1 3-24	1 3-366
1898-99 .	12,06,53,349	12,87,11,416	3,43,61,906	28,37,56,671	8,033,813	8,564,891	2,285,175	18,883,879	1 3-976	1 3-97	1 3-96	1 3-972
1899-1900	15,99,87,505	7,54,87,475	4,38,74,138	27,93,49,118	10,711,717	5,056,308	2,935,736	18,703,761	1 4-068	1 4-075	1 4-059	1 4-069
1900-01 .	11,07,11,058	4,10,20,858	4,08,67,932	19,25,99,848	7,371,163	2,734,184	2,719,144	12,824,491	1 3-979	1 3-997	1 3-968	1 3-981
1901-02 .	14,94,85,073	8,63,67,500	4,24,91,147	27,83,43,720(a)	9,951,507	5,756,145	2,823,190	18,535,842(a)	1 3-977	1 3-995	1 3-974	1 3-982
1902-03 .	15,41,22,571	8,54,58,700	4,12,43,994	28,08,25,265(a)	10,272,404	5,704,833	2,746,784	18,724,021(a)	1 3-996	1 4-021	1 3-984	1 4-002
1903-04 .	16,91,41,303	14,78,65,648	4,00,54,894	35,70,61,845(a)	11,308,793	9,890,451	2,675,214	23,874,458(a)	1 4-028	1 4-053	1 4-029	1 4-047
1904-05 .	18,38,36,958	14,17,02,699	3,56,82,165	36,12,21,822(a)	12,286,287	9,479,548	2,384,194	24,150,029(a)	1 4-039	1 4-055	1 4-036	1 4-045
1905-06 .	27,00,80,278	15,25,23,239	5,43,83,581	47,69,87,098(b)	18,054,161	10,199,041	3,632,861	31,886,063(b)	1 4-043	1 4-048	1 4-032	1 4-042
1906-07 .	29,19,00,672	14,98,19,268	6,30,22,568	50,47,42,508	19,559,005	10,014,787	4,215,574	33,819,366	1 4-081	1 4-091	1 4-053	1 4-087
1907-08 .	11,84,24,911	8,08,69,011	3,64,45,268	23,57,39,190(c)	7,902,713	5,410,883	2,433,097	15,746,693(c)	1 4-015	1 4-058	1 4-022	1 4-031
1908-09 .	8,57,99,834	7,48,80,019	4,00,28,365	20,07,08,218(c)	5,696,383	4,970,486	2,656,444	13,323,313(c)	1 3-934	1 3-931	1 3-927	1 3-951
1909-10 .	16,13,27,782	18,61,17,063	6,98,82,457	41,73,27,302(d)	10,782,171	12,439,410	4,665,011	27,886,592(d)	1 4-04	1 4-04	1 4-02	1 4-037
1910-11 .	17,61,76,923	15,55,60,059	6,25,99,551	39,43,45,533(d)	11,788,584	10,417,163	4,184,046	26,389,793(d)	1 4-058	1 4-07	1 4-039	1 4-06
1911-12 .	19,21,70,357	15,29,51,971	5,65,44,537	40,16,66,865(e)	12,878,975	10,251,975	3,736,564	26,917,514(c)	1 4-083	1 4-08	1 4-077	1 4-083
1912-13 .	20,07,00,825	12,82,34,058	5,93,85,179	38,83,20,062	13,426,885	8,582,799	3,973,865	25,983,549	1 4-056	1 4-06	1 4-060	1 4-059
1913-14 .	19,76,75,095	19,34,82,769	7,48,17,910	46,59,75,774(e)	13,235,310	12,956,584	5,008,863	31,200,757(c)	1 4-069	1 4-07	1 4-067	1 4-069
1914-15 .	4,14,97,558	4,60,06,971	2,07,01,804	10,79,06,333(e)	2,748,239	3,068,498	1,381,468	7,198,205(c)	1 4-01	1 4-007	1 4-015	1 4-009
1915-16 .	11,79,32,000	12,18,22,063	7,07,91,408	31,05,45,471(d)	7,903,329	8,164,131	4,742,797	20,810,257(d)	1 4-083	1 4-084	1 4-079	1 4-082
1916-17 .	16,93,43,732	20,92,08,000	9,21,89,632	47,07,41,364(d)	11,390,064	14,082,873	6,198,640	31,671,577(d)	1 4-142	1 4-15	1 4-137	1 4-147
1917-18 .	15,89,97,176	27,76,41,000	7,06,04,000	50,72,42,176(d)	10,944,921	19,041,192	4,880,085	34,865,798(d)	1 4-520	1 4-459	1 4-588	1 4-496
1918-19 .	11,34,59,000	15,01,41,000	4,55,31,000	30,91,31,000(e)	8,157,677	11,024,774	3,354,977	22,537,423(e)	1 5-255	1 5-62	1 5-684	1 5-497

(a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395 = £1,939,093 in 1901-02, Rs. 39,45,000 = £263,000 in 1902-03, Rs. 3,30,00,000 = £2,200,000 in 1903-04, and Rs. 1,05,05,940 = £700,396 in 1904-05

(b) Includes amount drawn against the Gold Reserve Fund and Paper Currency Reserve, Rs. 7,31,45,000 = £4,876,333 in 1905-06

(c) Includes amount drawn against Gold Standard Reserve, Rs. 78,94,856 = £526,324 in 1907-08, Rs. 2,23,72,303 = £1,491,487 in 1908-09, Rs. 2,98,25,000 = £1,983,333 in 1911-12, Rs. 3,22,50,000 = £2,150,000 in 1913-14, and Rs. 90,00,000 = £600,000 in 1914-15

(d) Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000 = £9,090,000 in 1909-10, Rs. 4,71,75,000 = £3,145,000 in 1910-11, Rs. 23,58,49,000 = £15,723,000 in 1915-16, Rs. 34,93,37,000 = £23,289,000 in 1916-17, and Rs. 15,05,25,000 = £10,035,000 in 1917-18.

(e) Includes Rs. 21,51,96,000 = £14,346,000 drawn against Paper Currency Reserve.

WAYS AND MEANS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 76 TO 80]

In the early years of the period for which figures are given in table No. 49, the disbursements in London of the East India Company were met not only by the sale of bills but, to a considerable extent, by the realisation of commercial assets and by repayments of advances made on goods in India and China. These "ways and means" gradually declined and became extinct about 1850. Thereafter the Government was financed in England mainly by means of Council bills, supplemented by borrowing, by deposits made by railway companies against expenditure in India, and by occasional resort to remittances in gold or silver from India. There was no remittance of silver between 1871-72 and 1914-15. In 1915-16 silver was again remitted to the amount of £100,000 and in 1916-17 to the amount of about £67,000. There was no remittance of silver in 1917-18 and 1918-19. No gold was remitted between 1880-81 and 1899-1900; in 1900-01 a remittance of gold was made to the extent of nearly £4,000,000. The subsequent remittances of gold have been as follows: about a million in 1901-02, nearly half a million in 1902-03, about £4 millions in each of the years 1903-04 and 1904-05, nearly 1½ millions in 1905-06, about a quarter of a million each in 1906-07 and 1908-09, a third of a million in 1912-13, about half a million each in 1913-14 and 1914-15, and £2 millions in 1915-16. Since the outbreak of war large amounts have been received in England in repayment of advances made by the War Office in respect of expenditure incurred in India in connexion with expeditionary forces and other war services. The amounts so received were £9 millions in 1914-15, £16 millions in 1915-16, £39 millions in 1916-17, £69 millions in 1917-18, and £92 millions in 1918-19.

In the ten years from 1909-10 to 1918-19 the disbursements amounted to about £923 millions, and, on the other side, Council bills represented £255 millions, borrowings £55 millions, and the amount received in repayment of advances made in India on account of the Imperial Government £265 millions, these three items totalling £575 millions.

No. 49.—Disbursements in England and the Ways and Means by
which they were met from 1834-35 to 1918-19

WAYS AND MEANS OF THE HOME GOVERNMENT*

No. 49.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1918-19

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts) †	WAYS AND MEANS BY WHICH THE					
		Realisation of commer- cial assets	AMOUNTS RECEIVED IN ENGLAND				
			In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1834-35 to 1838-39 (total)	26,402,929	9,619,268	6,645,403	374,310	8,873,066	20,000	...
1839-40 „ 1843-44 „	17,836,301	119,938	4,030,377	2,664,318	9,202,427	30,000	...
1844-45 „ 1848-49 „	20,014,588	1,967	3,073,088	757,737	12,110,701	...	...
1849-50	4,167,705	2,294	1,314,942	118,041	2,935,118	...	...
1850-51	3,862,558	..	694,533	186,033	3,236,458	...	...
1851-52	3,510,829	..	26	205,556	2,777,523	...	...
1852-53	3,796,802	..	...	116,160	3,317,122	...	...
1853-54	4,369,009	..	60	339,531	3,850,565	...	...
1854-55	4,272,589	..	...	90,352	3,669,678	...	412,021
1855-56	5,036,793	..	...	207,392	1,484,040	...	7,202
1856-57	4,983,849	..	...	184,684	2,819,711	...	...
1857-58	9,354,728	..	...	1,768,023	628,499	...	...
1858-59	13,470,617	..	...	136,501	25,901	...	...
1859-60	15,253,578	..	...	544,428	4,694	...	...
1860-61	10,646,185	..	...	1,003,160	797	...	...
1861-62	11,242,685	..	...	1,011,666	1,193,729	120,000	...
1862-63	10,863,137	..	...	306,938	6,041,576	...	...
1863-64	16,818,982	..	...	60,232	8,979,521	...	...
1864-65	9,480,062	..	...	106,881	6,789,473	...	...
1865-66	10,419,741	..	...	106,565	6,998,899	...	159,858
1866-67 (11 months)	10,924,952	..	...	169,575	5,613,746	...	...
1867-68	12,681,606	..	...	1,253,721	4,137,285	...	...
1868-69	13,661,553	..	...	4,526,730	3,705,741	...	...
1869-70	14,509,939	..	...	1,470,631	6,980,122	...	...
1870-71	13,523,477	..	...	229,748	8,443,509	...	...
1871-72	13,486,813	..	...	88,102	10,310,339	...	...
1872-73	13,831,718	..	...	195,558	13,939,095	403,040	...
1873-74	15,532,843	..	...	167,348	13,285,678	...	...
1874-75	14,480,644	..	...	132,570	10,841,615	...	...
1875-76	14,356,599	..	...	94,390	12,389,613	...	...
1876-77	15,696,371	..	...	131,710	12,695,799	...	...
1877-78	15,904,685	..	...	106,735	10,134,455	...	...
1878-79	18,749,736	..	...	495,126	13,948,565	1,516,193	...
1879-80	(a) 27,863,324	..	...	167,982	15,261,810	...	486,947
1880-81	17,958,519	..	...	274,107	15,239,676	...	...

* Compiled from the Home Accounts of the Government of India

† These disbursements include, besides ordinary expenditure, the amount of debt discharged, deposits and advances including investments on account of the Gold Standard and Paper Currency Reserves, and remittances on account of India including payments on account of silver purchased for India and of Bills of Exchange and Telegraphic Transfers on London sold in India. A reference to the next table should be made in this connection

(a) Includes £2,000,000 being an advance from His Majesty's Treasury under the Indian Advance Act, 1879

d the WAYS and MEANS by which they were met (in pounds sterling).

EXPENDITURES WERE MET										
ACCOUNT OF INDIA					Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on investments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellaneous receipts	Cash balance at end of the year	
mitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances	Borrowed in England	Sale of stock in the public funds						
16,113	...	15,938,892	...	...				25,558,160	2,928,132	1834-35 to 1838-39
...	...	15,927,122	268,900	..				16,315,960	1,407,791	1839-40 to 1843-44
18,224	90,000	16,949,750	2,200,819	798,692				19,951,228	1,344,431	1844-45 to 1848-49
12,365	237,491	4,927,957	...	...				4,930,251	2,106,977	1849-50
...	395,017	4,512,041	...	...				4,512,041	2,756,460	1850-51
...	137,113	3,120,217	...	...				3,120,217	2,365,848	1851-52
...	208,029	3,641,311	...	...				3,641,311	2,210,357	1852-53
...	378,776	4,568,932	...	...				4,568,932	2,410,280	1853-54
...	2,457,840	6,629,891	..	...				6,629,891	4,767,582	1854-55
...	2,002,130	3,700,764	..	...				3,700,764	3,431,553	1855-56
...	1,589,845	4,594,240	..	...				4,594,240	3,041,944	1856-57
..	1,638,240	4,034,762	5,688,173	941,449				10,664,384	4,351,600	1857-58
...	4,888,899	5,051,301	6,887,114	...				11,938,415	2,819,398	1858-59
...	3,275,621	3,824,743	12,805,530	...				16,630,273	4,196,093	1859-60
...	3,434,593	4,438,550	4,664,605	..				9,103,155	2,658,063	1860-61
...	7,002,551	9,327,946	4,995,387	..				14,323,333	5,733,711	1861-62
...	3,429,822	10,378,336	...	..				10,378,336	5,248,910	1862-63
...	4,685,593	13,725,346	2,441,000	...				16,166,346	4,596,274	1863-64
...	1,902,325	8,798,679	...	...				8,798,679	3,914,891	1864-65
...	1,175,508	8,440,830	882,800	..				9,323,630	2,818,780	1865-66
32,302	2,807,427	9,473,050	2,731,901	..				12,204,951	4,098,779	1866-67 (11 months)
...	4,860,423	10,251,429	1,164,407	..				11,415,836	2,833,009	1867-68
...	4,087,914	12,320,385	1,534,140	..				13,854,525	3,025,981	1868-69
...	1,886,276	10,337,029	4,039,412	..				14,376,441	2,892,483	1869-70
11,193	2,268,660	11,513,110	2,423,856	...				13,936,966	3,305,972	1870-71
...	1,190,085	11,588,526	1,413,406	..				13,001,932	2,821,091	1871-72
...	-528,622*	14,009,071	..	..				14,009,071	2,998,444	1872-73
...	57,553	13,510,579	1,037,458	..				14,548,037	2,013,638	1873-74
...	-781,648*	10,192,537	5,070,839	..				15,263,376	2,796,370	1874-75
...	-1,210,174*	11,273,829	1,206,299	..				12,480,128	919,899	1875-76
...	-1,553,238*	11,274,271	6,216,168	..				17,490,439	2,713,967	1876-77
...	-312,956*	9,928,234	4,339,141	..				14,267,375	1,076,657	1877-78
...	-925,545*	15,034,339	3,746,640	...				18,791,004	1,117,925	1878-79
...	-457,556*	15,459,183	13,552,781	..				29,015,506	2,270,107	1879-80
...	-738,572*	14,775,211	5,037,244	...				19,816,161	4,127,749	1880-81

* The withdrawals exceeded the receipts to this extent

[Continued on next page]

No. 49.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1918-19,

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts)*	WAYS AND MEANS BY WHICH THE					
		Realisation of commer- cial assets	AMOUNTS RECEIVED IN ENGLAND				
			In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1882-83	21,793,502	..	..	267,081	18,412,429(a)	..	..
1882-83	22,063,250	..	..	330,960	14,119,128	..	..
1883-84	18,724,622	..	..	371,594	17,599,805	..	..
1884-85	21,112,152	..	..	384,608	13,758,909	..	..
1885-86	19,074,130	..	..	1,036,077	10,292,692	..	..
1886-87	23,021,259	..	..	189,297	12,136,278	..	..
1887-88	17,382,835	..	..	186,568	15,358,577	..	..
1888-89	30,675,794	..	..	129,935	14,262,859	..	..
1889-90	17,366,312	..	..	148,029	15,474,496	..	..
1890-91	22,427,394	..	..	161,882	15,969,034	..	..
1891-92	19,156,320	..	..	158,632	16,093,854	..	..
1892-93	20,495,342	..	..	150,790	16,532,215	..	..
1893-94	23,426,483	..	..	147,327	9,530,235	..	..
1894-95	24,328,065	..	..	148,471	16,905,102	..	..
1895-96	18,894,013	..	..	170,979	17,664,492	..	..
1896-97	21,513,891	..	..	262,859	15,526,547	..	..
1897-98	19,140,204	..	..	180,506	9,506,077	..	..
1898-99	27,546,515	..	..	201,819	18,692,377	..	..
1899-1900	25,909,192	..	..	1,536,647	19,067,022	..	..
1900-01	34,869,343	..	..	2,287,982	13,300,277	..	3,967,362
1901-02	27,459,555	..	..	2,245,166	18,539,071(b)	..	1,001,995
1902-03	25,730,325	..	..	802,988	18,499,946(b)	..	497,207
1903-04	31,491,699	..	..	2,645,332	23,859,303(b)	..	3,997,128
1904-05	31,168,251	..	..	936,980	24,425,558(b)	..	4,090,388
1905-06	51,429,591	..	..	724,929	31,166,973(c)	..	1,400,309 (d)
1906-07	43,047,986	..	..	547,575	32,907,196(e)	..	250,000(f)
1907-08	36,669,171	..	..	1,008,834	16,232,061(g)	..	..
1908-09	37,925,455	..	..	510,093	13,915,426(h)	..	239,950
1909-10	40,082,753	..	..	358,213	27,096,586(i)	..	..
1910-11	51,411,496	..	..	905,356	26,783,303(j)	..	..
1911-12	43,092,806	..	..	1,124,909	27,058,550(k)	..	..
1912-13	52,717,391	..	..	1,473,611	25,759,706	..	327,501
1913-14	45,274,314	..	..	1,644,409	31,200,827(l)	..	453,024
1914-15	36,381,515	..	..	10,318,902(n)	7,748,111(m)	..	604,754
1915-16	50,954,926	..	..	18,649,166(o)	20,354,517(p)	..	2,000,006 (q)
1916-17	126,148,183	..	..	41,487,381(r)	32,998,095(s)	..	..
1917-18	215,444,077	..	..	83,185,155(r)	34,880,682(t)	..	2
1918-19	261,251,918	..	..	105,670,540(r)	20,946,314(u)	..	..
TOTAL	2,095,568,476	9,743,467	15,758,429	302,554,123	977,041,176	2,089,233	19,895,654

* See footnote † on page 76

(a) Exclusive of £1,001,393 received on account of the Commission for the Reduction of Debt

(b) Includes £1,939,093, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05 respectively

(c) Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve, and £3,240,000 on account of Australian Gold, but excludes £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March, and £13,480, being allotments of the 28th March taken up in April 1906

(d) Includes £1,000,000 on account of special Telegraphic Transfers sold against Gold in India

(e) Includes £2,895,000 on account of Australian Gold, £400,000, representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906, and £13,480, being allotments of the 28th March taken up in April 1906. Excludes £925,000, being Telegraphic Transfers against Australian Gold issued in March 1907 but taken in the Home Accounts for April, 1907

(f) Special Telegraphic Transfers sold against Gold in India

(g) Includes £526,324 drawn against Gold Standard Reserve, and £925,000, representing Telegraphic Transfers issued against Australian Gold in March, 1907, but taken in the Home Accounts for April, 1907

(h) Includes £1,491,487 drawn against Gold Standard Reserve

(i) Includes £320,000 on account of Telegraphic Transfers issued against Gold in transit from Egypt and Australia not included in the Home accounts for March 1910, but includes £8,090,000 and £1,000,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(j) Includes £320,000 issued against Gold in transit from Egypt and Australia and £600,000 and £2,545,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively

(k) Includes £1,988,333 drawn against Paper Currency Reserve

(l) Includes £2,150,000 drawn against Gold Standard Reserve

(m) Includes £600,172 appropriated to Gold Standard Reserve

(n) Includes £9,229,436 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces

and the WAYS and MEANS by which they were met (in pounds sterling)—continued

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA			Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on invest- ments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellane- ous receipts	Cash balance at end of the year	
Remit- ted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remit- tances								
..	—852,529*	17,826,981	2,455,647	..				20,286,662	2,620,909	1881-82
..	1,687,694	16,137,783	6,730,333	..				22,872,215	3,429,874	1882-87
..	—408,770*	17,562,629	1,841,001	..				19,407,969	4,113,221	1883-84
..	50,288	14,193,805	5,049,956	..				19,248,309	2,249,378	1884-85
..	5,151,537	16,480,306	5,071,031	..				21,551,337	4,726,585	1885-86
..	1,127,935	13,453,510	10,121,992	..				23,575,502	5,280,828	1886-87
..	2,457,559	18,002,704	..	..				18,002,704	5,900,697	1887-88
..	—724,490*	13,668,304	14,366,726	..				28,035,030	3,258,933	1888-89
..	—274,273*	15,348,252	4,161,000	..				19,509,252	5,402,873	1889-90
..	—2,166,345*	13,964,571	6,895,000	..				20,859,571	3,835,050	1890-91
..	—1,408,590*	14,843,896	4,600,000	..				19,443,896	4,122,626	1891-92
..	658,099	17,341,104	1,300,000	..				18,641,104	2,268,388	1892-93
..	—654,903*	9,022,659	13,436,000	..				22,458,659	1,300,564	1893-94
..	—522,948*	16,530,625	9,000,000	..				25,530,625	2,503,124	1894-95
..	—50,784*	17,784,687	2,000,000	..				19,784,687	3,393,798	1895-96
..	1,268,041	17,052,447	3,900,000	..				20,952,447	2,832,354	1896-97
..	—344,489*	9,342,094	9,500,000	..				18,842,094	2,534,244	1897-98
..	—533,811*	18,360,385	9,797,654	..				28,158,039	3,145,768	1898-99
..	—1,009,302*	19,594,367	6,500,000	..				26,094,367	3,330,943	1899-1900
..	52,355	19,607,976	14,422,350	..			1,600,000	35,630,326	4,091,926	1900-01
..	749,882	22,543,114	6,009,500	..	1,515,162		..	30,060,766	6,693,137	1901-02
..	—88,252*	19,711,889	5,000,000	..	93,085		..	24,804,974	5,767,786	1902-03
..	—1,349,257*	29,152,506	3,500,000	..	366,189		..	33,018,695	7,294,782	1903-04
..	383,408	29,836,334	2,000,000	..	1,299,716		..	34,136,050	10,262,581	1904-05
..	—1,214,522*	32,077,689	14,480,446	..	2,945,401		100,000	49,602,536	8,436,519	1905-06
..	—1,566,699*	32,138,072	2,000,000	..	3,353,481	1,076,726	1,650,000	40,218,279	5,606,812	1906-07
..	206,444	17,447,339	10,777,747	..	4,261,063	3,394,698	920,000	36,800,847	5,738,488	1907-08
..	4,070,405	18,735,874	11,342,053	..	7,893,845	2,668,910	..	40,640,682	8,453,715	1908-09
..	1,037,024	28,491,823	15,069,573	..	3,877,260	..	..	47,438,656	15,809,618	1909-10
..	1,174,244	28,862,903	13,878,920	..	11,034,403	..	..	53,776,226	18,174,348	1910-11
..	—711,916*	27,541,543	7,355,103	..	9,485,534	..	..	44,382,180	19,463,722	1911-12
..	—481,592*	27,079,226	3,000,000	..	11,364,076	1,600,000	..	43,043,302	9,789,633	1912-13
..	2,765,308	36,063,568	..	..	7,578,845	..	..	43,642,413	8,157,732	1913-14
..	44,044	18,715,811	7,000,000	..	9,421,208	1,000,000	..	36,137,019	7,913,236	1914-15
(v) 100,000	—1,017,839*	40,085,850	7,000,000	..	7,759,188	1,000,000	..	55,845,038	12,803,348	1915-16
(v) 67,204	—395,558*	74,157,122	(w) 2,000,000	..	20,190,568	28,389,138	..	124,736,828	11,391,993	1916-17
..	—1,381,899*	116,683,940	..	..	32,162,546	71,831,014	..	220,677,500	16,625,416	1917-18
..	—2,071,943*	124,544,911	..	..	32,428,975	102,000,833	367,609	259,342,328	14,715,826	1918-19
2,887,401	53,227,976	1,373,453,992	(x) 336,910,052	1,740,141	167,030,535	212,961,319	4,637,609	2,106,511,402	..	TOTAL

* The withdrawals exceeded the receipts to this extent

(o) Includes £16,006,932 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces and £6,115 on account of remittances of Indians in Hospitals

(p) Includes £7,574,188 appropriated to Gold Standard Reserve and £8,190,295 to Paper Currency Reserve

(q) Includes £2,000,000 as receipt from the Bank of England against deposit of gold in India

(r) Includes on account of advances by the War Office in respect of expenditure in India in connection with Expeditionary Forces and other War Services £38,516,104 in 1916-17, £68,780,995 in 1917-18 and £92,252,827 in 1918-19

(s) Includes £4,334,537 appropriated to Gold Standard Reserve and £18,994,318 to Paper Currency Reserve

(t) Includes £1,422,746 appropriated to Gold Standard Reserve and £8,657,972 to Paper Currency Reserve

(u) Includes £14,346,369 appropriated to Paper Currency Reserve

(v) Represents receipt from the National Bank of Egypt in respect of rupees sent from India to Egypt

(w) Represents Temporary Loan from the Gold Standard Reserve.

(x) The actual debt created amounted, however, to £346,257,171, the difference representing discount on loans which has been or is being discharged by means of a Sinking Fund. £174,372,010 of debt has been discharged in the same period, and the amount of debt existing at the end of 1918-19 was £171,885,161

WAYS AND MEANS—
HOME GOVERNMENT

(80)

No. 50.—PARTICULARS of LARGE or EXCEPTIONAL PAYMENTS included in the DISBURSEMENTS in each
year from 1834-35 to 1918-19

	Debt, permanent and temporary, discharged	Invest- ments in the public funds	Cost of silver shipped to India	Purchase of gold to be held as a reserve to secure the pay- ment of currency notes issued in India	Gold Standard reserve(a)	Paper Currency reserve	East Indian Railway, portion of the purchase money and redemption of annuity, etc.	Eastern Bengal Railway, redemption of debenture stock annuity etc.	Purchase of the Oudh and Rohil- khand Railway	South Indian Railway debentures	Great Indian Peninsula Railway : redemption of liabilities	Reverse sterling bills paid in London	TOTAL
	£	£	£	£		£	£	£	£	£	£		£
1834-35	2,213,852	..	..	..	..	..	..	..	..	..	..	..	2,213,852
1836-37	5,318,806	..	..	..	..	..	..	..	..	..	..	..	5,318,806
1838-39	1,771,850	700,884	..	..	..	..	..	..	..	..	..	..	2,472,734
1848-49	..	277,875	..	..	..	..	..	..	..	..	..	..	277,875
1849-50	..	479,887	..	..	..	..	..	..	..	..	..	..	479,887
1855-56	352,869	..	..	..	..	..	..	..	..	..	..	..	352,869
1857-58	900,000	..	1,031,033	..	..	..	..	..	..	..	..	..	1,931,033
1853-59	653,900	..	2,348,765	..	..	..	..	..	..	..	..	..	3,002,665
1859-60	2,123,000	..	3,636,082	..	..	..	..	..	..	..	..	..	5,759,082
1860-61	956,200	..	364,497	..	..	..	..	..	..	..	..	..	1,320,697
1861-62	1,301,600	..	735,005	..	..	..	..	..	..	..	..	..	2,036,605
1862-63	1,756,200	..	..	..	..	..	..	..	..	..	..	..	1,756,200
1863-64	7,968,500	..	..	..	..	..	..	..	..	..	..	..	7,968,500
1868-69	502,500	..	..	..	..	..	..	..	..	..	..	..	502,500
1869-70	501,300	..	..	..	..	..	..	..	..	..	..	..	501,300
1878-74	1,019,000	..	..	..	..	..	..	..	..	..	..	..	1,019,000
1876-77	500,000	..	..	..	..	..	..	..	..	..	..	..	500,000
1878-79	3,374,500	..	..	..	..	..	..	..	..	..	..	..	3,374,500
1879-80	2,609,500	..	..	..	..	..	9,565,939	..	..	..	..	..	12,175,439
1880-81	4,444,911	..	..	..	..	..	..	..	..	..	..	..	4,444,911
1881-82	5,717,328	..	..	..	..	..	586,300	..	..	..	..	..	6,303,628
1882-83	6,256,785	..	..	..	..	..	400,333	..	..	..	..	..	6,737,118
1883-84	1,290,031	..	..	..	..	..	510,319	55,942	..	..	..	..	1,856,292
1884-85	3,849,723	..	..	..	..	..	341,958	972,788	..	..	..	..	5,164,469
1885-86	1,006,200	..	..	..	..	..	544,991	541,064	..	..	..	..	2,092,255
1886-87	411,020	..	..	..	..	..	4,914,546(b)	..	..	..	..	..	5,325,566
1888-89	3,667,626	..	..	..	..	..	..	..	10,336,049	..	..	..	14,003,675
1889-90	912,865	..	..	..	..	..	..	..	..	..	..	..	912,865
1890-91	85,976	..	..	..	..	..	..	..	500,000	..	..	..	585,976
1891-92	1,390,262	..	..	..	..	..	..	..	31,000	86,100	..	..	1,507,362
1892-93	1,340	..	..	..	..	..	..	..	1,770,300	150,000	..	..	1,921,640
1893-94	4,752,015	..	..	..	..	..	..	..	723,000	520,200	..	..	6,001,215
1894-95	7,005,000	..	..	..	..	..	..	..	..	..	..	..	7,005,000
1895-96	2,001,600	..	..	..	..	..	..	..	..	..	..	..	2,001,600
1896-97	4,818,890	..	..	..	..	..	..	..	..	..	..	..	4,818,890
1897-98	1,002,802	..	..	..	..	..	..	..	..	..	..	..	1,002,802
1898-99	9,383,978	..	..	..	..	..	..	..	..	..	..	..	9,383,978
1899-1900	3,501,300	..	405,000	1,500,000	..	..	..	..	..	..	..	..	8,406,300
1900-01	5,000,000	..	5,649,924	100,000	..	..	..	..	..	..	5,022,350	..	16,672,274
1901-02	5,000,202	..	2,885	..	3,454,245	..	..	..	..	..	..	..	8,457,332
1902-03	5,368,800	..	285,000	..	356,085	..	..	..	..	..	..	..	6,009,885
1903-04	4,100,000	..	4,055,327	..	2,566,189	..	..	..	..	..	..	..	10,721,516
1904-05	3,002,200	..	4,540,378	..	2,000,112	..	..	..	..	..	..	..	9,542,690
1905-06	750,080	..	8,218,043	..	6,488,401	2,378,333(c)	..	..	..	..	..	..	17,834,837
1906-07	749,300	..	12,370,929	..	3,353,481	31,726	..	..	..	..	..	..	16,506,036
1907-08	634,738	..	4,516,255	..	4,576,164	69,698	..	..	..	..	..	..	9,796,851
1908-09	1,865,800	..	..	..	10,046,737	463,910	..	..	..	..	..	8,058,000	20,434,447
1909-10	6,179,400	..	..	..	9,426,550	1,000,000	..	..	..	..	..	156,000	16,761,950
1910-11	6,817,900	..	..	..	13,167,572	2,545,000	..	..	..	..	..	..	22,530,472
1911-12	7,276,200	..	..	..	9,889,183	1,988,333	..	..	..	..	..	..	19,153,716
1912-13	6,477,600	..	7,058,619	..	11,432,122	1,600,000	..	..	..	..	..	..	26,568,341
1913-14	1,781,200	..	4,528,056	..	10,709,546	..	..	..	..	..	..	..	17,018,802
1914-15	500,000	..	..	..	10,038,020	..	..	..	..	..	..	8,707,000	19,245,020
1915-16	7,909,000	..	983,200	..	10,549,067	8,190,295	..	..	..	..	..	4,893,000	32,524,562
1916-17	9,500,000	..	16,093,978	..	24,316,280	46,984,376	..	..	..	..	..	..	96,894,632
1917-18	500,162	..	13,492,012	..	33,586,249	79,266,406	..	..	..	..	..	..	126,844,822
1918-19	33,915,000	..	43,686,665	..	32,413,801(d)	1,15,583,458	..	..	..	..	..	5,135,000	230,733,922

(a) Invested in British funds and Treasury bills
(b) Includes £4,911,621 on account of redemption of annuity, etc., of the Sind, Punjab, and Delhi Railways
(c) Includes £1,938,333 invested in Consols and Exchequer Bonds and £1,045,000 representing the transfer of gold at the Bank of England
(d) Includes £269,956 re-transferred to Home Treasury Balances in respect of profits on coinage remitted in excess during 1917-18

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE

[FOR TABLES, SEE PAGES 82 TO 104]

Table No. 51 is a record, from the year 1835, of the minimum and maximum prices of standard silver in London during each month, the yearly value of silver coined in England, the imports and exports of silver into and from England, the annual sum of Council Bills, and the Bank of England average rate of discount.

Table No. 52 shows the prices of standard silver in London and of bar gold in India, ruling at or about the close of each fortnight; also the relative values of the two metals in London and India. The mint price in London of gold $\frac{1}{2}$ fine is £3-17-10½ per ounce troy, but as standard silver is $\frac{3}{4}$ fine, the comparative value per ounce of gold $\frac{3}{4}$ fine or £3-18-7 is divided by the market price of an ounce of standard silver, and thus the relative value of the two metals is obtained. In India up till June 1893, when the mints were closed to the coinage of silver for the public, the comparison was made between the price of a tola of bar gold and the rupee which itself weighs one tola (180 grains) and contains 165 grains of pure silver. Thus the rupee price of a tola of gold was multiplied by a fraction of which 165 was the numerator and the denominator the number of grains of pure gold per tola of bar gold, that is to say 179.1 up to the close of 1887, when the touch of the bar gold was 99½, and 180 from January 1888, from which month prices were quoted for gold of 100 touch. From the latter half of June 1893, when the mints were closed, the relative values in India have been calculated on the market prices of the two metals at Bombay, excluding the import duty levied on silver (5 per cent from 10th March 1894 to 24th February 1910 and 4 annas per ounce from 25th February 1910).

Table No. 53 shows the course of the prices of silver in London since January, 1899, the figures representing the average for each half month, and the variations are worked out on the basis of the price of silver on the 1st June, 1893, the month in which the mints were closed.

Table No. 54 shows the course of the rates of exchange in Calcutta since January, 1898, the figures representing the average for each half month, and the variations are also worked out on the basis of the rate of exchange on the 1st June, 1893, being taken as 100.

Table No. 55 shows from the year 1899, the course of exchange on London, the Bank of England rate of discount, and the Bank of Bengal rate of interest.

Table No. 56 shows, from the year 1899, the price of sovereigns (British and Australian) and the price per tola of uncoined gold (China leaf of 100 touch) in India.

Table No. 57 records the course of the price of bar silver in Bombay, inclusive of import duty, from 1899-1900.

Table No. 58 records the course of the rate of exchange between India and China, from 1899-1900.

Table No. 59 shows the price of Government Securities in Calcutta; table No. 60 of India Stock in London, and table No. 61 of Enfaced Rupee Paper in London.

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE*

No. 51.—MINIMUM and MAXIMUM PRICE in LONDON of STANDARD

	January	February	March	April	May	June	July	August	September	October	November
	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
1835 . . .	59½	60	60	59½	59½	59½—59½	59½	59½	59½	59½	59½
1840 . . .	60½—60½	60½	60½—60½	60½—60½	60½—60½	60½	60½—60½	60½—60½	60½—60½	60½—60½	60½
1845 . . .	59½	59½—59½	58½—59½	58½	58½—59½	59—59½	59½—59½	59½—59½	59½	59½—59½	59½—59½
1850 . . .	59½—59½	59½—59½	59½—59½	59½	59½	59½	59½—59½	59½	60—60½	60½—60½	60½—61½
1855 . . .	61½—61½	61½—61½	60½	60½	61½—61½	61½	61½—61½	61½	61½	61½	60—61½
1860 . . .	62—62½	62—62½	61½—62½	61½	61½	61½—61½	61½	61½—61½	61½	61½—61½	61½—61½
1865 . . .	61½—61½	61½—61½	61—61½	60½	60½—60½	60½—60½	60½—60½	60½—60½	60½—61	61½—61½	61½—61½
1870 . . .	60½—60½	60½—60½	60½—60½	60½—60½	60½—60½	60½—60½	60½—62	60½—60½	60½—60½	60½—60½	60½—60½
1875 . . .	57½—57½	57½—57½	57—57½	57½—57½	56½—57	55½—55½	55½—55½	56—56½	56½—56½	56½—57½	56½—56½
1880 . . .	52½—52½	52—52½	51½—52½	51½—52½	52½—52½	52½—52½	52½—52½	52½—52½	52½—52½	51½—52½	51½—51½
1885 . . .	49½—50	48½—49½	49—49½	48½—49½	48½—50	49—49½	49½—49½	48½—49½	47½—48½	47½—47½	47½—47½
1890 . . .	44½—44½	43½—44½	43½—44½	43½—48	46—47½	46½—49	47½—50½	50½—54½	50—54½	48½—51½	45—48½
1894 . . .	30½—31½	27½—30½	27—27½	28½—29½	28½—29½	28½—28½	28½—28½	28½—30½	29½—30½	28½—29½	28½—29½
1895 . . .	27½—27½	27½—27½	27½—30	29½—30½	30½—30½	30½—30½	30½—30½	30½—30½	30½—30½	30½—31½	30½—30½
1896 . . .	30½—30½	30½—31½	31½—31½	30½—31½	30½—31½	31½—31½	31½—31½	30½—31½	30—30½	29½—30½	29½—30½
1897 . . .	29½—29½	29½—29½	28½—29½	28½—28½	27½—28½	27½—27½	26½—27½	23½—26½	23½—27½	25½—27½	26½—27½
1898 . . .	26½—26½	25½—26½	25—26½	25½—26½	25½—26½	26½—27½	27—27½	27½—27½	27½—28½	27½—28½	27½—28½
1899 . . .	27½—27½	27½—27½	27½—27½	27½—28½	28—28½	27½—28	27½—27½	27½—27½	26½—27½	26½—27½	26½—27½
1900 . . .	27—27½	27½—27½	27½—27½	27½—27½	27½—27½	27½—28½	27½—28½	27½—28½	27½—28½	29½—30½	29½—29½
1901 . . .	27½—29½	27½—28½	27½—28½	26½—27½	27½—27½	27½—27½	26½—27½	26½—27½	26½—27	26½—26½	25½—26½
1902 . . .	25½—26½	25½—25½	24½—25½	23½—24½	23½—24	23½—24½	24½—24½	24½—24½	23½—24½	23½—23½	21½—23½
1903 . . .	21½—22½	21½—22½	22½—22½	22½—25½	24½—25½	24½—24½	24½—25½	25½—26½	26½—27½	27½—28½	26½—27½
1904 . . .	25½—27½	25½—27½	25½—27½	24½—25½	25½—25½	25½—26½	26½—27	26½—27	26—26½	26½—26½	26½—27½
1905 . . .	27½—28½	27½—28½	25½—27½	25½—26½	26½—27½	26½—27½	26½—27½	27½—28½	28—28½	28½—28½	28½—30½
1906 . . .	29½—30½	30½—30½	29—30½	29½—30½	30½—31½	29½—31½	29½—30½	29½—30½	30½—31½	31½—32½	32—33½
1907 . . .	31½—32½	31½—32½	30½—32½	30—30½	29½—31½	30½—31½	31—31½	31½—32½	31½—31½	27½—30½	26½—28½
1908 . . .	24½—27	25½—26½	25½—26½	24½—25½	24—24½	24½—25½	24½—24½	23½—24½	23½—24½	23½—24	22½—23½
1909 . . .	23½—24½	23½—24½	23½—23½	23½—24½	24½—24½	23½—24½	23½—23½	23½—24	23½—23½	23½—23½	23½—23½
1910 . . .	24—24½	23½—24½	23½—24½	24—24½	24½—24½	24½—24½	24½—24½	24½—24½	24½—24½	24½—26½	25½—26
1911 . . .	24½—25½	23½—24½	24½—24½	24½—24½	24½—24½	24½—24½	23½—24½	24—24½	24½—24½	24½—25½	25—26½
1912 . . .	25½—26½	26½—27½	26½—27½	26½—28½	27½—28½	27½—28½	27½—28½	27½—29½	28½—29½	29—29½	28½—29½
1913 . . .	28½—29½	27½—28½	26½—27½	26½—28½	27½—28½	26½—27½	26½—27½	27½—27½	27½—28½	27½—28½	26½—27½
1914 . . .	26½—26½	26½—26½	26½—27	26½—27½	25½—27½	25½—26½	23½—26½	23½—27½	23½—25½	22½—24½	22½—23
1915 . . .	22½—22½	22½—23½	23½—24½	23½—23½	23½—23½	22½—23½	22½—22½	22½—23½	23½—23½	23½—24½	24½—27½
1916 . . .	26½—27½	26½—27½	26½—28½	29—35½	32½—37½	30—32½	28½—31	30½—32	32½—32½	32½—32½	32½—35½
1917 . . .	36—37½	37½—38½	35½—37½	36½—37½	37½—38½	38—39½	39½—41½	40½—46	46—55	41½—48½	42½—44½
1918 . . .	43½—45½	42½—43½	42½—46	45½—49½	48½—49½	48½	48½	48½—49½	49½	49½	48½—49½

* Compiled from Messrs. Pixley and Abell's annual circular, the Prices Current of the Chambers of Commerce, of Calcutta and Bombay, and from special official returns

SILVER per Ounce in each MONTH from January 1835 to December 1918

December	Yearly average	Silver coin in England	Amount of bills drawn in England on the Government of India†	Export of silver from England to the East*	Import of silver into England	Import of silver into British India†	Average bank rate of discount	REMARKS
d.	d.	£	£	£	£	£	Between 4 and 5 p. c.	
59 $\frac{5}{8}$	59 $\frac{1}{16}$	146,665	732,803	2,036,167	No statistics of imports of silver obtainable before 1858	1,222,449	Between 4 and 5 p. c.	Extinction of United States National Debt; Bank of United States wound up owing to refusal of Congress to recharter it.
60 $\frac{1}{2}$ —60 $\frac{1}{2}$	60 $\frac{3}{8}$	207,900	1,439,525	1,841,335		1,138,322	5 "	Misunderstanding with France. Treaty of London for settlement of Eastern Question.]
59 $\frac{1}{8}$ —59 $\frac{1}{2}$	59 $\frac{1}{4}$	647,658	2,516,951	2,939,922		1,307,571	3 "	Railway mania. Sikh war.
61 $\frac{1}{2}$	60 $\frac{7}{16}$	129,096	2,935,118	5,052,059		1,770,999	2 $\frac{1}{2}$ "	Average of consols 96 $\frac{1}{2}$.
61 $\frac{1}{2}$	61 $\frac{5}{16}$	195,510	3,670,028	6,431,733		5,861,862	4 $\frac{3}{4}$ "	Loan of £16 millions. Fall of Sebastopol.
61 $\frac{1}{2}$ —61 $\frac{3}{8}$	61 $\frac{1}{16}$	218,403	4,694	8,478,739	10,394,000	4,289,257	4 $\frac{1}{2}$ "	Commercial Treaty with France.
61 $\frac{9}{16}$ —61 $\frac{7}{8}$	61 $\frac{1}{8}$	501,732	6,789,473	3,598,058	6,980,000	13,465,271	4 $\frac{1}{2}$ "	Close of American war.
60 $\frac{1}{2}$ —60 $\frac{3}{8}$	60 $\frac{9}{16}$	336,798	6,980,122	1,579,473	10,649,000	17,749,825	3 "	Franco-Prussian war. Panics.
56 $\frac{1}{8}$ —56 $\frac{1}{8}$	56 $\frac{7}{8}$	594,001	10,841,614	3,714,404	9,506,757	2,309,561	3 $\frac{1}{4}$ "	Heavy commercial failures. Large export of gold to Germany. Continued decline in price of silver.
51 $\frac{1}{2}$ —52	52 $\frac{1}{4}$	761,508	15,261,810	6,135,520	6,827,471	3,544,104	2 $\frac{3}{4}$ "	Consols touched 100 $\frac{1}{2}$: reported existence of large quantities of gold in South India.
46 $\frac{7}{8}$ —47 $\frac{1}{2}$	48 $\frac{5}{8}$	720,918	13,758,909	8,010,925	9,377,601	8,257,507	2 $\frac{7}{8}$ "	Suspension of the coinage of the Bland dollar recommended by the President of the United States.
47 $\frac{1}{4}$ —49 $\frac{1}{2}$	47 $\frac{11}{16}$	1,712,161	15,474,496	8,456,709	10,385,659	10,289,103	4 $\frac{1}{2}$ "	Serious panics in London and New York. Extension of silver legislation in United States, the Treasury purchase being raised to 54,000,000 ounces annually. Great fluctuations in exchange.
27 $\frac{3}{16}$ —28 $\frac{1}{2}$	28 $\frac{15}{16}$	822,492	9,530,234	10,041,162	11,005,507	5,216,618	2 $\frac{1}{16}$ "	Duty of 5% imposed on silver entering India. War between China and Japan.
29 $\frac{1}{16}$ —30 $\frac{1}{16}$	29 $\frac{7}{8}$	1,187,010	16,905,102	6,484,933	10,669,682	5,559,144	2 "	Speculation in South African Gold Mines. Large Indemnity from China to Japan. Consols touched 108 $\frac{1}{2}$. United States currency difficulties.
29 $\frac{1}{16}$ —30	30 $\frac{3}{4}$	1,329,570	17,664,492	6,897,015	14,329,116	5,728,923	2 $\frac{1}{2}$ "	Consols touched 114. Defeat of silver party in United States election. Extensive coinage of silver by Russia.
25 $\frac{1}{16}$ —27 $\frac{1}{2}$	27 $\frac{9}{16}$	941,886	15,526,547	7,223,397	18,032,091	8,832,930	2 $\frac{5}{8}$ "	War between Turkey and Greece. Famine and plague in India. Gold standard adopted by Japan.
27 $\frac{1}{4}$ —27 $\frac{3}{8}$	26 $\frac{1}{16}$	1,269,180	9,506,077	5,949,285	14,677,799	6,037,039	3 $\frac{1}{4}$ "	War between Spain and United States. Appointment of Indian Currency Committee. Indian Exchange steady at about 16 $\frac{1}{2}$.
26 $\frac{1}{16}$ —27 $\frac{5}{16}$	27 $\frac{7}{16}$	1,544,400	18,692,377	7,742,829	12,729,989	6,349,926	3 $\frac{3}{4}$ "	Boer War. 6% Bank rate in December. Consols touched 97 $\frac{1}{2}$. Gold standard established in India and gold sovereigns declared legal tender at the rate of 15 rupees each.
29 $\frac{1}{2}$ —29 $\frac{7}{8}$	28 $\frac{1}{4}$	2,077,020	19,067,022	9,985,642	13,322,300	8,452,495	3 $\frac{1}{16}$ "	Continuation of Boer War. Large coinage of rupees by the Indian Government. Boer rebellion in China and military occupation by the allied Powers. Famine in India.
24 $\frac{1}{16}$ —25 $\frac{1}{2}$	27 $\frac{3}{16}$	860,508	13,300,277	9,018,419	11,501,678	8,663,623	3 $\frac{3}{4}$ "	Death of Queen Victoria. Assassination of President McKinley. Continuation of Boer War. Combination of American smelters.
21 $\frac{1}{16}$ —22 $\frac{3}{8}$	24 $\frac{1}{16}$	1,099,890	18,539,071	7,565,305	9,764,296	8,489,924	3 $\frac{3}{8}$ "	End of Boer War. Heavy fall in silver. War indemnity unsettled China trade.
25—26 $\frac{1}{16}$	24 $\frac{3}{4}$	538,164	18,499,947	8,051,780	10,310,330	8,818,644	3 $\frac{3}{4}$ "	Straits Settlements and Siam adopt Gold Standard. Large purchases by the Indian Government. United States of America buy for new Philippine coinage. Mexican Currency Commission.
27 $\frac{3}{8}$ —28 $\frac{9}{16}$	26 $\frac{3}{8}$	623,898	23,859,303	10,038,319	11,687,339	14,483,747	3 $\frac{1}{4}$ "	Russo-Japanese War. Monetary reform in Mexico. Continued buying by Indian Government.
29 $\frac{3}{8}$ —30 $\frac{5}{16}$	27 $\frac{1}{16}$	316,206	24,425,558	8,643,405	12,992,014	8,212,730	3 "	Mexican mints closed to free coinage of silver. End of Russo-Japanese War. Internal troubles in Russia. Continued buying by Indian Government.
31 $\frac{9}{16}$ —32 $\frac{3}{8}$	30 $\frac{7}{8}$	1,821,798	31,566,973	15,565,334	17,288,063	19,180,050	4 $\frac{1}{4}$ "	Heavy purchases by Indian Government. Large exports of dollars from Mexico. Resumption of purchases by United States Government. Straits exchange fixed at 2-4 per dollar.
24 $\frac{3}{16}$ —26 $\frac{1}{2}$	30 $\frac{3}{16}$	2,039,400	33,432,196	12,752,230	15,983,892	16,009,592	4 $\frac{7}{8}$ "	Cessation of Indian buying. Sharp fall in silver. Financial crisis in United States of America. Bank rate 7%. Large gold exports to Paris. General depression of trade. Political unrest in South Eastern Europe.
22—23 $\frac{3}{16}$	24 $\frac{3}{8}$	1,009,206	15,307,061	10,242,968	10,326,889	9,962,824	3 "	Some improvement in trade. Good crops, especially of cotton in India.
23 $\frac{9}{16}$ —24 $\frac{5}{16}$	23 $\frac{1}{16}$	1,202,256	13,915,426	8,936,715	11,814,889	8,801,874	3 $\frac{1}{16}$ "	Death of King Edward VII. Indian Import duty on silver increased from 5% <i>ad valorem</i> to 4 annas per ounce.
24 $\frac{1}{16}$ —25 $\frac{3}{8}$	24 $\frac{1}{2}$	2,606,670	27,416,586	8,648,443	14,100,310	7,378,115	3 $\frac{11}{16}$ "	Strikes and Labour unrest in England. Rebellion in China. Italian war in Tripoli.
25 $\frac{1}{16}$ —25 $\frac{1}{16}$	24 $\frac{9}{16}$	2,264,130	26,463,303	9,865,796	14,293,747	8,475,525	3 $\frac{7}{16}$ "	Establishment of Provisional Government in China. Indian Government purchased £6,000,000 silver. War between Turkey and Balkan States.
28 $\frac{3}{4}$ —29 $\frac{11}{16}$	28 $\frac{3}{8}$	2,610,432	27,058,550	14,345,474	16,778,304	12,378,114	3 $\frac{3}{4}$ "	China Loan of £25,000,000. Indian Government bought £5,500,000 silver. Failure of Indian Specie Bank. Civil War in Mexico.
25 $\frac{1}{16}$ —27 $\frac{1}{4}$	27 $\frac{9}{16}$	1,093,494	25,759,706	10,739,978	14,495,049	11,113,289	4 $\frac{3}{4}$ "	Outbreak of Great European War and consequent disorganization of Money and Stock Markets. Record home coinage of Silver. Bank rate reached 10 per cent. in August.
22 $\frac{3}{4}$ —23 $\frac{1}{4}$	25 $\frac{5}{16}$	6,250,524	31,200,827	5,745,468	11,952,760	7,190,060	4 "	Continuation of Great War. Heavy coinage of silver, Home and abroad.
25 $\frac{3}{4}$ —27 $\frac{1}{16}$	23 $\frac{1}{16}$	7,815,437	7,748,111	3,828,168	10,560,161	5,559,844	5 "	Continuation of Great War. The United States declare war against Germany.
35 $\frac{1}{16}$ —37	31 $\frac{5}{16}$	8,378,465	20,354,517	4,891,978	13,677,650	13,029,764	5 $\frac{1}{2}$ "	Armistice with Enemy Countries signed on 11th November. Surrender to Allies of Enemy Fleets, Arms etc. Serious political unrest in Russia and Germany. Pittman Silver Act passed in the United States.
42 $\frac{3}{4}$ —43 $\frac{1}{2}$	40 $\frac{7}{8}$	4,083,778	32,998,095	2,544,485	8,466,994	16,225,677	5 $\frac{1}{8}$ "	
48 $\frac{7}{16}$ —48 $\frac{3}{4}$	47 $\frac{9}{16}$	9,252,549	34,880,682	(b)	8,074,405(a)	34,957,739	5 "	

* The figures from 1835 to 1850 include exports from England as well as other countries; from 1851 to 1875 from Southampton only; from 1876 shipments *via* Southampton, Venice, and Marseilles

† The figures represent the value of the imports of silver coin and bullion registered in the calendar year, but those prior to 1901 are for the official year

‡ For the year ended the 30th April from 1835 to 1866 and the 31st March from 1867 onwards

(a) Figures for ten months, January to October, for which statistics are available

(b) No exports to the East in ten months, January to October, for which information is available.

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ;

		IN LONDON		IN INDIA				IN LONDON		IN INDIA	
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]
		s. d.		Rs. a.				s. d.		Rs. a.	
1865						1880					
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 1½	15·3	16 5	15·02	January	{ 1st	4 4½	18·02	19 6	17·85
	{ 2nd	5 1½	15·33	16 5	15·02		{ 2nd	4 4½	17·94		
February	{ 1st	5 1½	15·33	16 5	15·02	February	{ 1st	4 4½	18·		
	{ 2nd	5 1½	15·33	16 5	15·02		{ 2nd	4 4	18·13		
March	{ 1st	5 1½	15·36	16 5	15·02	March	{ 1st	4 3½	18·17		
	{ 2nd	5 1	15·45	16 5	15·02		{ 2nd	4 4½	18·11		
April	{ 1st	5 0½	15·55	16 5	15·02	April	{ 1st	4 4½	18·09		
	{ 2nd	5 0½	15·55	16 5	15·02		{ 2nd	4 4½	18·09		
May	{ 1st	5 0½	15·67	16 5	15·02	May	{ 1st	4 3½	18·06		
	{ 2nd	5 0½	15·55	16 5	15·02		{ 2nd	4 4½	18·11		
June	{ 1st	5 0½	15·55	16 5	15·02	June	{ 1st	4 4½	18·02		
	{ 2nd	5 0½	15·58	16 5	15·02		{ 2nd	4 4½	17·83		
July	{ 1st	5 0½	15·52	16 5	15·02	July	{ 1st	4 4½	17·94		
	{ 2nd	5 0½	15·52	16 5	15·02		{ 2nd	4 4½	17·85		
August	{ 1st	5 0½	15·52	16 5	15·02	August	{ 1st	4 4½	17·91		
	{ 2nd	5 0½	15·49	16 5	15·02		{ 2nd	4 4½	17·96		
September	{ 1st	5 0½	15·52	16 5	15·02	September	{ 1st	4 4½	17·96		
	{ 2nd	5 0½	15·41	16 7	15·14		{ 2nd	4 4½	18·09		
October	{ 1st	5 1½	15·41	16 7	15·14	October	{ 1st	4 4½	17·98		
	{ 2nd	5 1½	15·39	16 7	15·14		{ 2nd	4 3½	18·17		
November	{ 1st	5 1½	15·27	..	..	November	{ 1st	4 3½	18·20		
	{ 2nd	5 1½	15·33	16 7	15·14		{ 2nd	4 3½	18·24		
December	{ 1st	5 1½	15·31	16 7	15·14	December	{ 1st	4 3½	18·17		
	{ 2nd	5 0½	15·31	16 7	15·14		{ 2nd	4 3½	18·22		
1870						1885					
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 0½	15·58	16 5½	15·05	January	{ 1st	4 1½	18·93	20 2	18·54
	{ 2nd	5 0½	15·58	16 5½	15·05		{ 2nd	4 1½	19·1	20 1	18·48
February	{ 1st	5 0½	15·58	16 5½	15·05	February	{ 1st	4 1½	19·17	20 4	18·65
	{ 2nd	5 0½	15·62	16 5½	15·05		{ 2nd	4 1½	19·19	20 5	18·71
March	{ 1st	5 0½	15·58	16 10½	15·34	March	{ 1st	4 1	19·24	No information	
	{ 2nd	5 0½	15·58	16 10½	15·34		{ 2nd	4 1	19·24	20 10	19
April	{ 1st	5 0½	15·62	16 10½	15·34	April	{ 1st	4 0½	19·29	20 10	19
	{ 2nd	5 0½	15·62	16 13	15·48		{ 2nd	4 1½	19·05	20 10	19
May	{ 1st	5 0½	15·49	16 13	15·48	May	{ 1st	4 1½	19·05	2 5	18·71
	{ 2nd	5 0½	15·62	16 13	15·48		{ 2nd	4 1½	19·17	2 6	18·77
June	{ 1st	5 0½	15·58	16 13	15·48	June	{ 1st	4 1½	19·17	20 6	18·77
	{ 2nd	5 0½	15·58	16 13	15·48		{ 2nd	4 1½	19·17	20 8	18·89
July	{ 1st	5 0½	15·52	16 14½	15·57	July	{ 1st	4 1½	19·15	20 8	18·89
	{ 2nd	5 0½	15·55	16 14½	15·57		{ 2nd	4 1½	19·17	20 8	18·89
August	{ 1st	5 0½	15·68	17 —	15·66	August	{ 1st	4 1½	19·22	20 8½	18·91
	{ 2nd	5 0½	15·68	17 —	15·66		{ 2nd	4 0½	19·44	20 10	19
September	{ 1st	5 0½	15·65	17 —	15·66	September	{ 1st	3 11½	19·72	20 12	19·12
	{ 2nd	5 0½	15·62	17 —	15·66		{ 2nd	3 11½	19·85	20 13½	19·3
October	{ 1st	5 0½	15·67	17 —	15·66	October	{ 1st	3 11½	19·75	21 1½	19·43
	{ 2nd	5 0½	15·55	17 —	15·66		{ 2nd	3 11	20·06	21 1	19·4
November	{ 1st	5 0½	15·57	17 —	15·66	November	{ 1st	3 11½	19·85	21 1	19·4
	{ 2nd	5 0½	15·58	17 —	15·66		{ 2nd	3 11½	19·88	21 3½	19·55
December	{ 1st	5 0½	15·58	17 —	15·66	December	{ 1st	3 11½	19·96	21 3½	19·55
	{ 2nd	5 0½	15·58	17 —	15·66		{ 2nd	3 10½	20·12	21 6	19·69
1875						1880					
FORTNIGHT						FORTNIGHT					
January	{ 1st	4 9½	16·36	17 6	16	January	{ 1st	3 8½	21·13	22 7½	20·69
	{ 2nd	4 9½	16·4	17 5	15·94		{ 2nd	3 8½	21·13	22 10	20·74
February	{ 1st	4 9½	16·4	17 6	16	February	{ 1st	3 7½	21·57	22 14	20·97
	{ 2nd	4 9½	16·43	17 6	16		{ 2nd	3 8	21·43	22 10	20·74
March	{ 1st	4 9½	16·52	17 6	16	March	{ 1st	3 7½	21·49	23 —	21·08
	{ 2nd	4 9½	16·5	17 13	16·4		{ 2nd	3 7½	21·49	23 1	21·13
April	{ 1st	4 9½	16·43	17 8	16·12	April	{ 1st	3 9	20·95	22 14	20·97
	{ 2nd	4 9½	16·5	17 10	16·23		{ 2nd	3 10½	20·25	22 8	20·62
May	{ 1st	4 9	16·53	17 10	16·23	May	{ 1st	3 11½	19·91	22 —	20·16
	{ 2nd	4 8½	16·59	17 12	16·35		{ 2nd	3 10½	20·25	22 —	20·16
June	{ 1st	4 7½	16·95	17 13	16·4	June	{ 1st	3 11½	19·75	21 9	19·77
	{ 2nd	4 7½	16·91	17 13	16·4		{ 2nd	3 11½	19·75	21 2	19·36
July	{ 1st	4 7½	16·93	17 11	16·29	July	{ 1st	4 2	18·86	21 2	19·36
	{ 2nd	4 8	16·83	17 10	16·23		{ 2nd	4 2½	18·65	20 —	18·33
August	{ 1st	4 8½	16·76	17 10	16·23	August	{ 1st	4 3½	18·36	19 5	17·7
	{ 2nd	4 8½	16·65	17 10	16·23		{ 2nd	4 6½	17·30	18 10	17·07
September	{ 1st	4 8½	16·61	17 9	16·17	September	{ 1st	4 5½	17·68	18 15½	17·39
	{ 2nd	4 8½	16·63	17 9	16·17		{ 2nd	4 2	18·86	19 14	18·21
October	{ 1st	4 9	16·53	17 8	16·12	October	{ 1st	4 1½	19·05	20 4	18·56
	{ 2nd	4 9	16·53	17 8	16·12		{ 2nd	4 0½	19·44	21 2	19·36
November	{ 1st	4 8½	16·5	17 10	16·23	November	{ 1st	3 11½	19·91	21 6	19·59
	{ 2nd	4 8½	16·61	17 10	16·23		{ 2nd	4 0½	19·34	21 2	19·36
December	{ 1st	4 8½	16·65	17 12	16·35	December	{ 1st	4 1	19·24	21 8	19·71
	{ 2nd	4 8½	16·8	..	..		{ 2nd	4 —	19·65	21 4	19·48

NOTE.—On the 26th June 1893 the mints were closed to the coinage of silver for the public and from that date the relative value of gold and silver in India ceased to be derivable from the rupee price of gold

* The exact amount is £3-18-6·99, but for convenience £3-18-7 has been adopted. It represents the equivalent of gold $\frac{3}{16}$ fine (the silver standard) derived from the mint price of £3-17-10½ per ounce for gold $\frac{1}{16}$ fine (the gold standard)

(a) From January 1883 the figures represent the price of bar gold of 100 touch at or about the close of each fortnight, as given in the "Current Quotations," published by the Chamber of Commerce, Bombay. Previously, the touch was 99½

IN LONDON						IN INDIA					
Price of standard silver ($\frac{3}{16}$ fine) per ounce troy		Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{23}{32}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold	IN LONDON		IN INDIA			
s.	d.		£	s.	d.	s.	d.	£	s.	d.	
1895						1898					
FORTNIGHT						FORTNIGHT					
January	1st	2 3 $\frac{1}{16}$	34-69	29 15	87 14	33 96	January	1st	2 2 $\frac{1}{16}$	35-25	
	2nd	2 3 $\frac{1}{16}$	34-37	30 5	87 14	34-25		2nd	2 2 $\frac{1}{16}$	36-1	
February	1st	2 3 $\frac{1}{16}$	34-53	29 10	88 7	33-36	February	1st	2 1 $\frac{1}{16}$	36-53	
	2nd	2 3 $\frac{1}{16}$	34-21	29 8	88 5	33-26		2nd	2 1 $\frac{1}{16}$	36-80	
March	1st	2 4 $\frac{1}{16}$	33-60	29 5	88 —	33-18	March	1st	2 1 $\frac{1}{16}$	36-80	
	2nd	2 6	31-43	29 3	90 —	32-29		2nd	2 1 $\frac{1}{16}$	36-71	
April	1st	2 6 $\frac{1}{16}$	31-05	28 10	91 9	31-14	April	1st	2 2 $\frac{1}{16}$	35-84	
	2nd	2 6 $\frac{1}{16}$	31-17	28 11 $\frac{1}{2}$	94 5	30-32		2nd	2 2 $\frac{1}{16}$	35-92	
May	1st	2 6 $\frac{1}{16}$	30-67	28 14	94 10	30-39	May	1st	2 2 $\frac{1}{16}$	35-09	
	2nd	2 6 $\frac{1}{16}$	30-79	28 11 $\frac{1}{2}$	94 6	30-30		2nd	2 2 $\frac{1}{16}$	35-09	
June	1st	2 6 $\frac{1}{16}$	30-92	28 12 $\frac{1}{2}$	94 8	30-33	June	1st	2 2 $\frac{1}{16}$	34-53	
	2nd	2 6 $\frac{1}{16}$	30-98	29 2	93 10	30-98		2nd	2 3 $\frac{1}{16}$	34-53	
July	1st	2 6 $\frac{1}{16}$	30-85	29 0 $\frac{1}{2}$	93 13	30-32	July	1st	2 3	34-93	
	2nd	2 6 $\frac{1}{16}$	31-17	28 14 $\frac{1}{2}$	93 13	30-67		2nd	2 3	34-29	
August	1st	2 6 $\frac{1}{16}$	31-05	28 11 $\frac{1}{2}$	93 13	30-49	August	1st	2 3 $\frac{1}{16}$	34-14	
	2nd	2 6 $\frac{1}{16}$	30-92	28 11	93 10	30-51		2nd	2 4	33-68	
September	1st	2 6 $\frac{1}{16}$	30-92	28 13 $\frac{1}{2}$	90 13	31-63	September	1st	2 4	33-38	
	2nd	2 6 $\frac{1}{16}$	30-79	28 6 $\frac{1}{2}$	92 —	30-75		2nd	2 4 $\frac{1}{16}$	33-38	
October	1st	2 7 $\frac{1}{16}$	30-3	27 15	92 2	30-23	October	1st	2 4 $\frac{1}{16}$	33-75	
	2nd	2 7 $\frac{1}{16}$	30-42	27 12 $\frac{1}{2}$	91 7	30-41		2nd	2 4 $\frac{1}{16}$	34-21	
November	1st	2 6 $\frac{1}{16}$	30-67	27 15 $\frac{1}{2}$	91 7	30-66	November	1st	2 3 $\frac{1}{16}$	34-29	
	2nd	2 6 $\frac{1}{16}$	30-73	27 14 $\frac{1}{2}$	90 15	31-08		2nd	2 3 $\frac{1}{16}$	34-53	
December	1st	2 6 $\frac{1}{16}$	31-24	27 11 $\frac{1}{2}$	88 13	31-08	December	1st	2 3 $\frac{1}{16}$	34-53	
	2nd	2 6 $\frac{1}{16}$	30-85	27 6	88 13	30-69		2nd	2 3 $\frac{1}{16}$	34-53	
1896						1899					
FORTNIGHT						FORTNIGHT					
January	1st	2 6 $\frac{1}{16}$	30-54	27 3 $\frac{1}{2}$	89 —	30-45	January	1st	2 3 $\frac{1}{16}$	34-29	
	2nd	2 6 $\frac{1}{16}$	30-67	27 7 $\frac{1}{2}$	89 10	30-51		2nd	2 3 $\frac{1}{16}$	34-37	
February	1st	2 6 $\frac{1}{16}$	30-54	26 15	88 15	30-16	February	1st	2 3 $\frac{1}{16}$	34-37	
	2nd	2 7 $\frac{1}{16}$	30-24	26 5 $\frac{1}{2}$	88 5	29-70		2nd</			

PRICES AND EXCHANGE

No. 52.— PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON; PRICE

	IN LONDON					IN INDIA						IN LONDON					IN INDIA								
	Price of standard silver (37/10 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 233/100 fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold	Price of standard silver (37/10 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 233/100 fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold															
1901	s. d.		R. a.	R. a.		1904	s. d.		R. a.	R. a.		s. d.		R. a.	R. a.		1905	s. d.		R. a.	R. a.				
FORTNIGHT																									
January	{ 1st	2 5 1/8	32.38	24 —	74 2	32.5	January	{ 1st	2 3 1/10	34.53	24 1	69 12	34.35	{ 2nd	2 1 1/2	33.75	24 1	65 15	36.34	{ 1st	2 3 1/8	33.75	24 1	67 14	35.3
February	{ 2nd	2 3 1/8	33.75	24 0 1/2	71 5	33.56	February	{ 1st	2 3 1/4	34.61	24 1	67 14	35.3	{ 2nd	2 4 1/8	33.45	24 0 1/2	71 9	33.44	{ 1st	2 2 1/8	33.60	24 0 1/2	72 —	33.24
March	{ 1st	2 4 1/8	33.45	24 0 1/2	71 9	33.44	March	{ 2nd	2 2 1/8	35.09	24 1 1/2	68 7	34.66	{ 1st	2 3 1/8	33.75	24 1	70 6	34.05	{ 2nd	2 2 1/8	33.60	24 1	67 6	36.75
April	{ 2nd	2 3 1/8	33.75	24 1	70 6	34.05	April	{ 1st	2 1 1/8	33.58	24 1 1/2	65 6	36.62	{ 2nd	2 3 1/8	34.76	24 1	70 —	34.23	{ 1st	2 2 1/8	34.76	24 1	64 5	37.49
May	{ 1st	2 3 1/8	34.76	24 1	70 —	34.23	May	{ 2nd	2 0 1/8	37.44	24 1 1/2	65 11	36.53	{ 1st	2 3 1/8	34.69	24 0 1/2	70 6	34.01	{ 2nd	2 3 1/8	34.69	24 0 1/2	64 12	37.08
June	{ 2nd	2 3 1/8	34.69	24 0 1/2	70 6	34.01	June	{ 1st	2 1 1/8	36.62	24 1 1/2	65 2	36.87	{ 2nd	2 3 1/8	34.45	24 1 1/2	71 1	33.77	{ 1st	2 2 1/8	34.37	24 3	65 —	36.96
July	{ 1st	2 3 1/8	34.45	24 1 1/2	71 1	33.77	July	{ 2nd	2 1 1/8	37.16	24 1 1/2	66 3	36.27	{ 1st	2 3 1/8	34.37	24 3	70 13	34.01	{ 2nd	2 2 1/8	34.37	24 3	67 14	35.37
August	{ 2nd	2 3 1/8	34.37	24 3	70 13	34.01	August	{ 1st	2 1 1/8	36.1	24 1 1/2	67 14	35.37	{ 2nd	2 3 1/8	34.61	24 3	69 4	34.78	{ 1st	2 2 1/8	35.09	24 3	69 6	34.59
September	{ 1st	2 3 1/8	34.61	24 3	69 4	34.78	September	{ 2nd	2 2 1/8	35.5	24 1 1/2	68 2	35.22	{ 1st	2 3 1/8	35.09	24 3	68 12	35.03	{ 2nd	2 2 1/8	35.01	24 3	68 2	35.74
October	{ 2nd	2 3 1/8	35.01	24 3	68 12	35.03	October	{ 1st	2 2 1/8	34.97	24 1 1/2	67 2	35.43	{ 2nd	2 3 1/8	35.17	24 3	68 5	35.17	{ 1st	2 2 1/8	35.17	24 3	67 10	35.43
November	{ 1st	2 3 1/8	35.17	24 3	68 5	35.17	November	{ 2nd	2 2 1/8	36.01	24 1	67 10	35.43	{ 1st	2 3 1/8	35.01	24 2	67 10	35.43	{ 2nd	2 2 1/8	35.01	24 2	68 14	34.75
December	{ 2nd	2 3 1/8	35.01	24 2	67 10	35.43	December	{ 1st	2 2 1/8	35.01	24 0 1/2	68 3	35.1	{ 2nd	2 3 1/8	34.93	24 —	66 8	36.12	{ 1st	2 2 1/8	37.07	24 1 1/2	71 —	33.71
	{ 1st	2 2 1/8	34.93	24 —	66 8	36.12		{ 2nd	2 3 1/8	34.53	24 0 1/2	70 8	34.67	{ 1st	2 2 1/8	36.71	24 1 1/2	65 10	36.56	{ 2nd	2 1 1/8	36.71	24 1 1/2	73 2	32.75
	{ 2nd	2 1 1/8	36.71	24 1 1/2	65 10	36.56																			
1902							1905																		
FORTNIGHT																									
January	{ 1st	2 1 5/8	36.80	24 0 1/2	65 2	36.75	January	{ 1st	2 3 1/10	34.06	24 0 1/2	71 11	33.46	{ 2nd	2 1 1/8	36.98	24 —	65 —	36.77	{ 1st	2 3 1/8	33.75	24 0 1/2	71 11	33.44
February	{ 2nd	2 1 1/8	36.98	24 —	65 —	36.77	February	{ 2nd	2 4 1/8	33.38	24 0 1/2	70 15	33.76	{ 1st	2 1 1/8	36.98	24 1	65 —	36.86	{ 2nd	2 3 1/8	33.75	24 0 1/2	70 15	33.76
March	{ 1st	2 1 1/8	36.98	24 1	64 5	37.32	March	{ 1st	2 3 1/8	34.14	24 0 1/2	69 13	34.28	{ 2nd	2 0 1/8	37.16	24 1 1/2	63 8	37.78	{ 1st	2 2 1/8	35.01	24 0 1/2	69 5	34.53
April	{ 2nd	2 0 1/8	38.01	24 1 1/2	63 11	37.67	April	{ 2nd	2 1 1/8	35.53	24 0 1/2	66 14	35.81	{ 1st	2 0 1/8	38.01	24 1 1/2	63 11	37.67	{ 2nd	2 1 1/8	36.53	24 0 1/2	66 14	35.81
May	{ 1st	2 0 1/8	38.49	24 2	63 —	38.13	May	{ 1st	2 2 1/8	35.75	24 1	67 8	35.5	{ 2nd	2 0 1/8	38.49	24 2	63 —	38.13	{ 1st	2 2 1/8	35.75	24 1	67 8	35.5
June	{ 2nd	1 11 1/2	40.13	24 2 1/2	60 4	39.93	June	{ 2nd	2 2 1/8	35.75	24 1	66 13	35.86	{ 1st	1 11 1/2	39.91	24 2 1/2	61 —	39.44	{ 2nd	2 2 1/8	35.75	24 1	67 7	33.22
July	{ 1st	1 11 1/2	39.91	24 2 1/2	61 —	39.44	July	{ 1st	2 2 1/8	35.42	24 1	67 7	33.22	{ 2nd	1 11 1/2	39.60	24 3	60 15	39.53	{ 1st	2 2 1/8	35.42	24 1	67 7	33.22
August	{ 2nd	1 11 1/2	39.60	24 3	60 15	39.53	August	{ 2nd	2 2 1/8	35.17	24 1 1/2	69 3	34.68	{ 1st	2 0 1/8	39.29	24 2 1/2	62 —	38.80	{ 2nd	2 2 1/8	35.17	24 1 1/2	69 3	34.68
September	{ 1st	2 0 1/8	38.89	24 2 1/2	62 —	38.80	September	{ 1st	2 3 1/8	34.84	24 1 1/2	68 12	34.9	{ 2nd	2 0 1/8	38.89	24 2	62 9	38.4	{ 1st	2 3 1/8	34.84	24 1 1/2	68 12	34.9
October	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21	October	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
November	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21	November	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69
December	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21	December	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21		{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69
	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21		{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21		{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69
	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21		{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21		{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69
	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21		{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21		{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69
	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21		{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21		{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 10	36.69
	{ 2nd	2 0 1/8	38.58	24 2	62 14	38.21		{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69	{ 1st	2 0 1/8	38.58	24 2	62 9	38.4	{ 2nd	2 3 1/8	34.53	24 1	69 10	36.69
	{ 1st	2 0 1/8	38.58	24 2	62 14	38.21		{ 1st	2 3 1/8	34.53	24 1	69 10	36.69	{ 2nd	2 0 1/8	38.58	24 2	62 9	38.4	{ 1st	2 3 1/8	34.53	24 1	69 1	

PRICES AND EXCHANGE

of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1918—continued

		IN LONDON		IN INDIA				IN LONDON		IN INDIA			
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt betterness or $\frac{3}{4}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt betterness or $\frac{3}{4}$ fine) per 100 tolas (less 5 per cent import duty)*	Relative value of fine silver to gold
1907		s. d.		R. a.	R. a.		1910		s. d.		R. a.	R. a.	
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 7 $\frac{1}{2}$	29.82	24 1 $\frac{1}{2}$	80 15	29.81	January	{ 1st	2 0 $\frac{3}{16}$	38.98	24 —	60 13	39.30
	{ 2nd	2 7 $\frac{1}{2}$	29.94	24 1	79 10	30.09		{ 2nd	2 0 $\frac{3}{16}$	39.09	24 —	60 10	39.42
February	{ 1st	2 7 $\frac{1}{2}$	29.76	24 2 $\frac{1}{2}$	80 —	30.07	February	{ 1st	2 0	39.29	23 15 $\frac{1}{2}$	60 1	39.74
	{ 2nd	2 8 $\frac{1}{2}$	29.35	24 2	80 1	30.01		{ 2nd	1 11 $\frac{5}{16}$	40.45	23 15 $\frac{1}{2}$	57 8*	41.51
March	{ 1st	2 7 $\frac{1}{2}$	30	24 1	80 6	29.81	March	{ 1st	1 11 $\frac{5}{16}$	39.81	23 15 $\frac{1}{2}$	59 14	39.89
	{ 2nd	2 6 $\frac{1}{2}$	30.73	24 1	78 10	30.48		{ 2nd	2 0 $\frac{3}{16}$	38.99	24 —	61 2	39.10
April	{ 1st	2 6 $\frac{1}{2}$	30.98	24 1	77 8	30.88	April	{ 1st	2 0 $\frac{3}{16}$	38.29	24 2	62 8	38.44
	{ 2nd	2 6 $\frac{1}{2}$	30.98	24 1 $\frac{1}{2}$	78 13	30.44		{ 2nd	2 0 $\frac{3}{16}$	38.01	24 1 $\frac{1}{2}$	62 13	38.20
May	{ 1st	2 6 $\frac{1}{2}$	31.11	24 3	79 5	30.37	May	{ 1st	2 0 $\frac{3}{16}$	37.91	24 1	63 2	37.96
	{ 2nd	2 6 $\frac{1}{2}$	30.88	24 1 $\frac{1}{2}$	78 13	30.44		{ 2nd	2 0 $\frac{3}{16}$	38.29	24 2	62 14	38.21
June	{ 1st	2 6 $\frac{1}{2}$	30.67	24 —	78 8	30.45	June	{ 1st	2 0 $\frac{3}{16}$	38.29	24 4	63 —	38.33
	{ 2nd	2 7	30.42	23 15 $\frac{3}{4}$	78 8	30.43		{ 2nd	2 0 $\frac{3}{16}$	38.20	24 1 $\frac{1}{2}$	62 14	38.16
July	{ 1st	2 7 $\frac{3}{8}$	30.24	24 —	80 —	29.87	July	{ 1st	2 1 $\frac{1}{4}$	37.34	24 2	63 12	37.68
	{ 2nd	2 7 $\frac{3}{8}$	29.76	24 —	82 5	29.03		{ 2nd	2 0 $\frac{3}{16}$	38.29	24 2 $\frac{1}{2}$	62 8	38.49
August	{ 1st	2 7 $\frac{3}{8}$	29.64	24 —	81 9	29.26	August	{ 1st	2 0 $\frac{3}{16}$	38.29	24 4	62 5	38.75
	{ 2nd	2 7 $\frac{3}{8}$	30	24 0 $\frac{1}{2}$	79 9	30.06		{ 2nd	2 0 $\frac{3}{16}$	38.79	24 4	61 3	39.47
September	{ 1st	2 7 $\frac{3}{8}$	30.12	23 15 $\frac{1}{2}$	79 8	30.02	September	{ 1st	2 0 $\frac{3}{16}$	38.39	24 2	62 2	38.67
	{ 2nd	2 7 $\frac{3}{8}$	30.24	24 —	79 3	30.18		{ 2nd	2 0 $\frac{3}{16}$	37.91	24 1 $\frac{1}{2}$	62 15	38.12
October	{ 1st	2 5 $\frac{1}{2}$	32.24	24 —	71 14	33.25	October	{ 1st	2 1 $\frac{1}{8}$	36.80	24 1 $\frac{1}{2}$	65 3	36.81
	{ 2nd	2 3 $\frac{1}{2}$	34.21	24 —	70 2	34.08		{ 2nd	2 1 $\frac{1}{8}$	36.71	24 0 $\frac{1}{2}$	65 1	36.78
November	{ 1st	2 2 $\frac{1}{2}$	35.01	24 2	68 15	34.85	November	{ 1st	2 1 $\frac{1}{8}$	36.53	24 —	65 7	36.52
	{ 2nd	2 2 $\frac{1}{2}$	35.33	24 2 $\frac{1}{2}$	68 13	34.96		{ 2nd	2 1 $\frac{1}{8}$	37.16	24 —	64 6	37.12
December	{ 1st	2 1	37.72	24 4	66 14	36.11	December	{ 1st	2 1 $\frac{1}{8}$	37.34	24 —	63 13	37.45
	{ 2nd	2 0 $\frac{3}{8}$	38.69	24 4	65 11	36.45		{ 2nd	2 0 $\frac{3}{8}$	37.81	24 —	63 —	37.93
908							1911						
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 1 $\frac{1}{8}$	36.71	24 6	65 11	36.95	January	{ 1st	2 1	37.72	24 —	64 9	37.02
	{ 2nd	2 1 $\frac{1}{8}$	36.98	24 7	67 2	36.25		{ 2nd	2 0 $\frac{3}{8}$	38.69	24 —	61 8	38.86
February	{ 1st	2 2 $\frac{1}{8}$	35.84	24 10	67 14	36.13	February	{ 1st	1 11 $\frac{1}{16}$	39.60	24 —	60 2	39.75
	{ 2nd	2 1 $\frac{1}{8}$	36.98	24 4	66 11	36.21		{ 2nd	2 0 $\frac{1}{4}$	38.89	23 15 $\frac{1}{2}$	61 7	38.85
March	{ 1st	2 1 $\frac{1}{8}$	36.80	24 2	66 13	35.96	March	{ 1st	2 0 $\frac{3}{8}$	38.69	23 15 $\frac{1}{2}$	61 10	38.71
	{ 2nd	2 1 $\frac{1}{8}$	36.89	24 3	66 11	36.12		{ 2nd	2 0 $\frac{1}{4}$	38.89	23 15 $\frac{1}{2}$	61 12	38.65
April	{ 1st	2 1 $\frac{1}{8}$	37.34	24 4 $\frac{1}{2}$	66 5	36.54	April	{ 1st	2 0 $\frac{1}{4}$	38.49	23 15 $\frac{1}{2}$	62 10	38.11
	{ 2nd	2 0 $\frac{1}{4}$	38.79	24 6	64 8	37.63		{ 2nd	2 0 $\frac{1}{4}$	38.39	23 15 $\frac{1}{2}$	62 10	38.14
May	{ 1st	2 0 $\frac{1}{4}$	38.98	24 8	63 9	38.38	May	{ 1st	2 0 $\frac{1}{4}$	38.20	24 0 $\frac{1}{4}$	62 9	38.23
	{ 2nd	2 0 $\frac{1}{4}$	38.59	24 7	63 13	38.14		{ 2nd	2 0 $\frac{1}{4}$	38.39	24 0 $\frac{1}{4}$	62 9	38.23
June	{ 1st	2 0 $\frac{1}{4}$	37.9	24 5 $\frac{1}{4}$	64 3	37.74	June	{ 1st	2 0 $\frac{1}{4}$	38.49	24 0 $\frac{1}{4}$	62 7	38.30
	{ 2nd	2 0 $\frac{1}{4}$	38.1	24 4 $\frac{1}{2}$	64 1	37.77		{ 2nd	2 0 $\frac{1}{4}$	38.79	24 0 $\frac{1}{4}$	61 10	38.81
July	{ 1st	2 0 $\frac{1}{4}$	38.29	24 4 $\frac{1}{2}$	63 15	37.86	July	{ 1st	2 0 $\frac{1}{4}$	38.69	24 —	62 —	38.55
	{ 2nd	2 0 $\frac{1}{4}$	38.98	24 5 $\frac{1}{2}$	62 13	38.59		{ 2nd	2 0 $\frac{1}{4}$	39.09	24 —	61 6	38.94
August	{ 1st	1 11 $\frac{1}{16}$	39.81	24 6	60 5	40.25	August	{ 1st	2 0	39.29	23 15 $\frac{1}{2}$	60 15	39.14
	{ 2nd	1 11 $\frac{1}{16}$	39.91	24 5 $\frac{1}{2}$	60 9	40.03		{ 2nd	2 0 $\frac{1}{8}$	39.09	23 15	61 4	38.92
September	{ 1st	2 0 $\frac{1}{8}$	29.19	24 3 $\frac{1}{2}$	61 1	39.47	September	{ 1st	2 0 $\frac{1}{8}$	38.89	23 14	61 10	38.58
	{ 2nd	1 11 $\frac{7}{16}$	29.49	24 3	61 1	39.45		{ 2nd	2 0 $\frac{1}{8}$	38.89	23 15	61 11	38.64
October	{ 1st	1 11 $\frac{1}{16}$	39.81	24 3 $\frac{1}{4}$	60 13	39.63	October	{ 1st	2 0 $\frac{1}{4}$	38.89	23 15 $\frac{1}{2}$	61 5	38.9
	{ 2nd	1 11 $\frac{1}{16}$	40.88	24 3 $\frac{3}{4}$	60 11	39.77		{ 2nd	2 0 $\frac{1}{4}$	37.63	23 15	63 4	37.69
November	{ 1st	1 11 $\frac{1}{16}$	40.88	24 3 $\frac{1}{2}$	58 13	41.00	November	{ 1st	2 2	36.27	23 15	64 14	36.74
	{ 2nd	1 10 $\frac{3}{8}$	41.67	24 3 $\frac{1}{4}$	56 13	46.28		{ 2nd	2 1 $\frac{3}{8}$	36.89	23 14 $\frac{3}{4}$	64 2	37.15
December	{ 1st	1 10 $\frac{3}{8}$	41.91	24 3	57 —	42.26	December	{ 1st	2 1 $\frac{3}{8}$	36.89	23 15	63 14	37.37
	{ 2nd	1 10 $\frac{3}{8}$	41.11	24 3	58 3	41.39		{ 2nd	2 1 $\frac{3}{8}$	37.53	23 14 $\frac{3}{4}$	63 12	37.32
1909							1912						
FORTNIGHT							FORTNIGHT						
January	{ 1st	2 0 $\frac{1}{8}$	39.09	24 2 $\frac{1}{2}$	60 11	39.64	January	{ 1st	2 1 $\frac{1}{8}$	36.98	23 15	65 4	36.53
	{ 2nd	1 11 $\frac{1}{16}$	39.50	24 2 $\frac{1}{2}$	60 10	39.68		{ 2nd	2 2 $\frac{1}{8}$	35.17	23 15 $\frac{1}{2}$	67 8	35.36
February	{ 1st	1 11 $\frac{1}{16}$	39.81	24 3 $\frac{1}{2}$	61 3	39.42	February	{ 1st	2 3 $\frac{5}{8}$	34.14	24 —	69 5	34.48
	{ 2nd	1 11 $\frac{1}{16}$	40.45	24 3	59 9	40.44		{ 2nd	2 3	34.93	24 —	68 7	34.92
March	{ 1st	1 11 $\frac{5}{16}$	40.45	24 3	59 11	40.35	March	{ 1st	2 2 $\frac{7}{8}$	35.09	23 14 $\frac{1}{2}$	68 5	34.85
	{ 2nd	1 11 $\frac{5}{16}$	40.67	24 3	59 7	40.52		{ 2nd	2 2 $\frac{1}{8}$	35.33	23 15	70 10	33.71
April	{ 1st	1 11 $\frac{1}{16}$	40.13	24 3	60 8	39.81	April	{ 1st	2 2 $\frac{1}{8}$	35.09	23 14 $\frac{1}{2}$	69 —	34.55
	{ 2nd	2 0 $\frac{3}{8}$	38.59	24 2 $\frac{1}{2}$	62 2	38.72		{ 2nd	2 4 $\frac{3}{8}$	33.45	23 15 $\frac{1}{2}$	70 11	33.77
May	{ 1st	2 0 $\frac{3}{8}$	38.79	24 2 $\frac{1}{2}$	61 15	38.84	May	{ 1st	2 4	33.68	23 15 $\frac{3}{4}$	71 2	33.58
	{ 2nd	2 0 $\frac{3}{8}$	38.69	24 3 $\frac{1}{2}$	62 10	38.51		{ 2nd	2 4 $\frac{3}{8}$	33.60	23 15 $\frac{3}{4}$	71 2	33.54
June	{ 1st	2 0	39.29	24 3</									

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1918—concluded

	IN LONDON					IN INDIA						IN LONDON					IN INDIA					
	Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 3/4 fine) per 100 tolas (less import duty 4 as. per ounce)	Relative value of fine silver to gold	Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 3/4 fine) per 100 tolas (less import duty 4 as. per ounce.)	Relative value of fine silver to gold		Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 3/4 fine) per 100 tolas (less import duty 4 as. per ounce.)	Relative value of fine silver to gold						
1913																						
FORTNIGHT																						
January .	{ 1st	2 5 1/10	32.45	23 15	71 14	33.17	January .	{ 1st	2 2	36.27	25 14	68 8	37.	January .	{ 1st	2 2	36.27	25 14	68 8	37.		
	{ 2nd	2 4 1/2	33.09	24 —	71 15	33.22		{ 2nd	2 3	34.93	25 13	68 15	37.		{ 2nd	2 3	34.93	25 13	68 15	37.		
February .	{ 1st	2 4 7/10	33.16	24 —	73 7	32.54	February .	{ 1st	2 3 7/8	33.83	25 15	69 0	37.	February .	{ 1st	2 3 7/8	33.83	25 15	69 0	37.		
	{ 2nd	2 3 1/10	34.53	24 0 1/2	73 10	32.59		{ 2nd	2 2 1/10	35.01	26 5	68 13	38.		{ 2nd	2 2 1/10	35.01	26 5	68 13	38.		
March .	{ 1st	2 2 1/5	36.01	24 0 1/2	71 10	33.41	March .	{ 1st	2 2	36.27	26 3 1/2	68 15	37.	March .	{ 1st	2 2	36.27	26 3 1/2	68 15	37.		
	{ 2nd	2 2 1/5	35.58	24 0 1/2	67 9	35.42		{ 2nd	2 3 1/5	33.91	26 6	73 6	35.		{ 2nd	2 3 1/5	33.91	26 6	73 6	35.		
April .	{ 1st	2 3 1/10	34.53	24 0 1/2	68 5	35.03	April .	{ 1st	2 5 5/8	31.56	26 8	77 0	34.	April .	{ 1st	2 5 5/8	31.56	26 8	77 0	34.		
	{ 2nd	2 3 1/10	33.75	24 0 1/2	69 13	34.28		{ 2nd	2 9 1/8	30.30	28 0	86 10	32.		{ 2nd	2 9 1/8	30.30	28 0	86 10	32.		
May .	{ 1st	2 4 1/10	33.53	24 1 1/2	71 6	33.62	May .	{ 1st	3 0 1/2	25.53	28 0	83 8	33.	May .	{ 1st	3 0 1/2	25.53	28 0	83 8	33.		
	{ 2nd	2 3 3/8	34.14	24 2	70 5	34.17		{ 2nd	2 10 3/8	27.03	27 0	78 6	34.		{ 2nd	2 10 3/8	27.03	27 0	78 6	34.		
June .	{ 1st	2 3 1/2	34.61	24 1 1/2	69 7	34.53	June .	{ 1st	2 7 1/2	30.36	27 7	75 8	36.	June .	{ 1st	2 7 1/2	30.36	27 7	75 8	36.		
	{ 2nd	2 2 1/2	35.01	24 1 1/2	68 14	35.06		{ 2nd	2 7 1/2	30.00	27 6	78 12	34.		{ 2nd	2 7 1/2	30.00	27 6	78 12	34.		
July .	{ 1st	2 2 1/2	35.01	24 2	68 11	34.98	July .	{ 1st	2 6	31.43	27 3	76 3	35.	July .	{ 1st	2 6	31.43	27 3	76 3	35.		
	{ 2nd	2 3 3/8	34.45	24 1 1/2	69 11	34.43		{ 2nd	2 5 1/2	32.24	27 1	76 15	35.		{ 2nd	2 5 1/2	32.24	27 1	76 15	35.		
August .	{ 1st	2 3 1/2	34.53	24 1 1/2	69 7	34.58	August .	{ 1st	2 7 1/2	29.70	27 6	79 2	34.	August .	{ 1st	2 7 1/2	29.70	27 6	79 2	34.		
	{ 2nd	2 3 1/2	34.29	24 1 1/2	70 —	34.28		{ 2nd	2 7	30.42	27 6	80 6	33.		{ 2nd	2 7	30.42	27 6	80 6	33.		
September .	{ 1st	2 3 3/4	33.98	24 1	70 5	34.08	September .	{ 1st	2 8 1/2	29.02	27 4	81 0	33.	September .	{ 1st	2 8 1/2	29.02	27 4	81 0	33.		
	{ 2nd	2 4 1/2	33.31	24 0 1/2	71 5	33.58		{ 2nd	2 8 1/2	28.63	27 4	83 4	32.		{ 2nd	2 8 1/2	28.63	27 4	83 4	32.		
October .	{ 1st	2 4 1/2	33.38	24 —	71 5	33.56	October .	{ 1st	2 8 1/2	29.07	27 4	81 15	33.	October .	{ 1st	2 8 1/2	29.07	27 4	81 15	33.		
	{ 2nd	2 3 3/4	34.14	24 —	71 1	33.63		{ 2nd	2 8 1/2	29.02	27 6	82 8	33.		{ 2nd	2 8 1/2	29.02	27 6	82 8	33.		
November .	{ 1st	2 3 1/2	34.29	24 —	71 2	33.60	November .	{ 1st	2 9 1/2	28.41	28 2	84 6	33.	November .	{ 1st	2 9 1/2	28.41	28 2	84 6	33.		
	{ 2nd	2 2 1/2	35.67	24 1 1/2	68 4	35.16		{ 2nd	2 10 1/2	27.28	28 6	86 14	32.		{ 2nd	2 10 1/2	27.28	28 6	86 14	32.		
December .	{ 1st	2 2 1/2	35.42	24 —	67 13	35.24	December .	{ 1st	3 0 5/8	25.75	28 2	86 12	32.	December .	{ 1st	3 0 5/8	25.75	28 2	86 12	32.		
	{ 2nd	2 2 1/2	35.50	24 0 1/2	68 4	35.06		{ 2nd	3 0 1/2	25.70	27 8	90 13	30.		{ 2nd	3 0 1/2	25.70	27 8	90 13	30.		
1914																						
FORTNIGHT																						
January .	{ 1st	2 2 1/2	35.58	24 0	68 14	34.70	January .	{ 1st	3 0	26.19.	27 8	90 12	30.1	January .	{ 1st	3 0	26.19.	27 8	90 12	30.1		
	{ 2nd	2 2 1/2	35.50	24 0	67 8	35.41		{ 2nd	3 1 1/2	25.27	27 6	92 8	29.4		{ 2nd	3 1 1/2	25.27	27 6	92 8	29.4		
February .	{ 1st	2 2 1/2	35.58	23 15 1/2	67 6	35.45	February .	{ 1st	3 2 1/2	25.96	27 0	92 12	28.9	February .	{ 1st	3 2 1/2	25.96	27 0	92 12	28.9		
	{ 2nd	2 2 1/2	35.50	23 15 1/2	69 2	34.69		{ 2nd	3 1 1/2	25.45	27 10	90 4	30.4		{ 2nd	3 1 1/2	25.45	27 10	90 4	30.4		
March .	{ 1st	2 2 1/2	35.25	24 0	68 5	34.99	March .	{ 1st	2 11 1/2	26.28	27 10	85 6	32.2	March .	{ 1st	2 11 1/2	26.28	27 10	85 6	32.2		
	{ 2nd	2 2 1/2	35.25	24 0 1/2	68 5	35.01		{ 2nd	3 0 1/2	25.82	27 8	87 11	31.2		{ 2nd	3 0 1/2	25.82	27 8	87 11	31.2		
April .	{ 1st	2 2 1/2	35.17	24 1 1/2	68 6	34.53	April .	{ 1st	3 0 1/2	25.79	27 6	87 5	31.2	April .	{ 1st	3 0 1/2	25.79	27 6	87 5	31.2		
	{ 2nd	2 3 1/2	34.61	24 3	69 1	34.88		{ 2nd	3 1 1/2	25.38	27 3	91 4	29.6		{ 2nd	3 1 1/2	25.38	27 3	91 4	29.6		
May .	{ 1st	2 3 1/2	33.75	24 1	69 1	34.70	May .	{ 1st	3 2	24.82	27 4	94 3	28.8	May .	{ 1st	3 2	24.82	27 4	94 3	28.8		
	{ 2nd	2 2	36.27	24 0 1/2	66 13	35.82		{ 2nd	3 2	24.82	27 6	89 4	30.5		{ 2nd	3 2	24.82	27 6	89 4	30.5		
June .	{ 1st	2 1 1/2	36.36	24 1	66 2	36.24	June .	{ 1st	3 3 1/2	24.14	27 6	88 15	30.6	June .	{ 1st	3 3 1/2	24.14	27 6	88 15	30.6		
	{ 2nd	2 1	37.72	24 1	66 4	36.17		{ 2nd	3 3 1/2	25.14	27 2	90 12	29.7		{ 2nd	3 3 1/2	25.14	27 2	90 12	29.7		
July .	{ 1st	2 1 1/2	37.35	24 1	64 15	36.90	July .	{ 1st	3 4 1/2	23.43	27 6	96 14	28.7	July .	{ 1st	3 4 1/2	23.43	27 6	96 14	28.7		
	{ 2nd	2 0 1/2	38.10	24 2	62 10	38.36		{ 2nd	3 3 1/2	23.65	28 0	96 13	28.7		{ 2nd	3 3 1/2	23.65	28 0	96 13	28.7		
August .	{ 1st	2 2 1/2	35.58	25 10	67 8	37.80	August .	{ 1st	3 8	21.43	27 12	96 10	28.6	August .	{ 1st	3 8	21.43	27 12	96 10	28.6		
	{ 2nd	2 1	37.72	25 2	66 14	37.41		{ 2nd	3 10	20.5	28 10	98 7	28.6		{ 2nd	3 10	20.5	28 10	98 7	28.6		
September .	{ 1st	2 0 1/2	37.81	25 7	66 9	37.96	September .	{ 1st	4 3	18.49	25 10	99 12	25.7	September .	{ 1st	4 3	18.49	25 10	99 12	25.7		
	{ 2nd	2 0	39.29	25 9	65 4	39.01		{ 2nd	4 1	19.25	27 8	98 15	27.7		{ 2nd	4 1	19.25	27 8	98 15	27.7		
October .	{ 1st	1 11 1/2	40.13	26 10	63 10	41.67	October .	{ 1st	3 7 1/2	21.55	27 10	96 14	28.7	October .	{ 1st	3 7 1/2	21.55	27 10	96 14	28.7		
	{ 2nd	1 10 1/2	41.91	26 3	61 6	42.49		{ 2nd	3 9 1/2	20.84	28 4	100 10	27.7		{ 2nd	3 9 1/2	20.84	28 4	100 10	27.7		
November .	{ 1st	1 10 1/2	42.62	25 10	60 7	42.22	November .	{ 1st	3 7 1/2	21.68	28 8	100 6	28.2	November .	{ 1st	3 7 1/2	21.68	28 8	100 6	28.2		
	{ 2nd	1 10 1/2	41.45	25 4	61 3	41.09		{ 2nd	3 6 3/4	22.06	29 0	101 4	28.5		{ 2nd	3 6 3/4	22.06	29 0	101 4	28.5		
December .	{ 1st	1 11 1/2	40.89	24 9	60 13	40.02	December .	{ 1st	3 7	21.93	29 0	101 12	28.5	December .	{ 1st	3 7	21.93	29 0	101 12	28.5		
	{ 2nd	1 10 1/2	41.56	24 8	59 10	40.92		{ 2nd	3 7 3/8	21.74	28 8	105.14	27.8		{ 2nd	3 7 3/8	21.74	28 8	105.14	27.8		
1915																						
FORTNIGHT																						
January .	{ 1st	1 10 1/2	41.11	24 9	59 10	41.02	January .	{ 1st	3 8 7/8	21.01	30 0	100 11	29.6	January .	{ 1st	3 8 7/8	21.01	30 0	100 11	29.6		
	{ 2nd	1 10 5/8	41.68	24 9	58 12	41.63		{ 2nd	3 7 1/2	21.80	30 6	99 5	30.4		{ 2nd	3 7 1/2	21.80	30 6	99 5	30.4		
February .	{ 1st	1 10 3/4	41.45	24 10	58 15	41.61	February .	{ 1st	3 6 3/4	22.06	30 12	98 5	31.1	February .	{ 1st	3 6 3/4	22.06	30 12	98 5	31.1		
	{ 2nd	1 10 7/8	41.22	24 8	59 7	41.05		{ 2nd	3 6													

PRICES AND EXCHANGE

No. 53.-AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 * being taken as 100)

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1899 HALF MONTH					1902 HALF MONTH				
January	1st		27 $\frac{6}{16}$	72.36	January	1st	25 $\frac{3}{8}$	68.42	
	2nd		27 $\frac{1}{16}$	72.87		2nd	25 $\frac{1}{16}$	67.71	
February	1st		27 $\frac{1}{16}$	72.7	February	1st	25 $\frac{1}{8}$	67.41	
	2nd		27 $\frac{1}{16}$	72.7		2nd	25 $\frac{1}{8}$	67.24	
March	1st		27 $\frac{1}{16}$	72.75	March	1st	25 $\frac{1}{8}$	66.57	
	2nd		27 $\frac{1}{16}$	72.83		2nd	24 $\frac{1}{8}$	65.86	
April	1st		27 $\frac{1}{16}$	72.71	April	1st	24 $\frac{1}{8}$	65.55	
	2nd		27 $\frac{1}{16}$	73.83		2nd	23 $\frac{1}{8}$	63.33	
May	1st		28 $\frac{1}{16}$	74.72	May	1st	23 $\frac{1}{8}$	62.38	
	2nd		28 $\frac{1}{16}$	74.39		2nd	23 $\frac{1}{8}$	63.16	
June	1st		27 $\frac{1}{16}$	73.66	June	1st	24 $\frac{1}{8}$	63.59	
	2nd		27 $\frac{1}{16}$	73.52		2nd	24 $\frac{1}{8}$	64.5	
July	1st		27 $\frac{1}{16}$	73.41	July	1st	24 $\frac{1}{8}$	64.59	
	2nd		27 $\frac{1}{16}$	73.42		2nd	24 $\frac{1}{8}$	64.64	
August	1st		27 $\frac{1}{16}$	73.48	August	1st	24 $\frac{1}{8}$	64.22	
	2nd		27 $\frac{1}{16}$	72.89		2nd	24 $\frac{1}{8}$	64.12	
September	1st		27 $\frac{1}{16}$	72.17	September	1st	23 $\frac{1}{8}$	63.48	
	2nd		27 $\frac{1}{16}$	71.66		2nd	23 $\frac{1}{8}$	63.03	
October	1st		26 $\frac{1}{16}$	70.87	October	1st	23 $\frac{1}{8}$	62.21	
	2nd		26 $\frac{1}{16}$	70.61		2nd	23 $\frac{1}{8}$	61.78	
November	1st		26 $\frac{1}{16}$	71.42	November	1st	23 $\frac{1}{8}$	61.05	
	2nd		27 $\frac{1}{16}$	72.02		2nd	22 $\frac{1}{8}$	59.12	
December	1st		27 $\frac{1}{16}$	72.4	December	1st	22 $\frac{1}{8}$	58.51	
	2nd		27 $\frac{1}{16}$	72.05		2nd	22 $\frac{1}{8}$	59.17	
1900 HALF MONTH					1903 HALF MONTH				
January	1st		27 $\frac{1}{16}$	71.85	January	1st	22 $\frac{1}{8}$	58.83	
	2nd		27 $\frac{1}{16}$	72.79		2nd	21 $\frac{1}{8}$	57.66	
February	1st		27 $\frac{1}{16}$	72.89	February	1st	22 $\frac{1}{8}$	58.36	
	2nd		27 $\frac{1}{16}$	72.75		2nd	22 $\frac{1}{8}$	58.77	
March	1st		27 $\frac{1}{16}$	72.99	March	1st	22 $\frac{1}{8}$	59.71	
	2nd		27 $\frac{1}{16}$	73.16		2nd	22 $\frac{1}{8}$	59.54	
April	1st		27 $\frac{1}{16}$	72.6	April	1st	22 $\frac{1}{8}$	60.36	
	2nd		27 $\frac{1}{16}$	72.57		2nd	23 $\frac{1}{8}$	63.33	
May	1st		27 $\frac{1}{16}$	72.95	May	1st	24 $\frac{1}{8}$	66.03	
	2nd		27 $\frac{1}{16}$	73.1		2nd	24 $\frac{1}{8}$	65.86	
June	1st		27 $\frac{1}{16}$	73.05	June	1st	24 $\frac{1}{8}$	64.49	
	2nd		28 $\frac{1}{16}$	74.24		2nd	24 $\frac{1}{8}$	64.48	
July	1st		28 $\frac{1}{16}$	75.15	July	1st	24 $\frac{1}{8}$	64.74	
	2nd		28 $\frac{1}{16}$	74.4		2nd	25 $\frac{1}{8}$	66.85	
August	1st		28 $\frac{1}{16}$	74.28	August	1st	25 $\frac{1}{8}$	67.23	
	2nd		28 $\frac{1}{16}$	74.81		2nd	25 $\frac{1}{8}$	68.33	
September	1st		28 $\frac{1}{16}$	76.11	September	1st	26 $\frac{1}{8}$	69.97	
	2nd		28 $\frac{1}{16}$	76.72		2nd	26 $\frac{1}{8}$	71.21	
October	1st		29 $\frac{1}{16}$	78.06	October	1st	27 $\frac{1}{8}$	73.36	
	2nd		29 $\frac{1}{16}$	78.77		2nd	28 $\frac{1}{8}$	74.56	
November	1st		29 $\frac{1}{16}$	78.04	November	1st	27 $\frac{1}{8}$	71.99	
	2nd		29 $\frac{1}{16}$	78.46		2nd	26 $\frac{1}{8}$	71.42	
December	1st		29 $\frac{1}{16}$	78.88	December	1st	25 $\frac{1}{8}$	68.06	
	2nd		29 $\frac{1}{16}$	78.38		2nd	25 $\frac{1}{8}$	68.05	
1901 HALF MONTH					1904 HALF MONTH				
January	1st		29 $\frac{1}{16}$	77.74	January	1st	26 $\frac{1}{8}$	70.99	
	2nd		28 $\frac{1}{16}$	75.87		2nd	26 $\frac{1}{8}$	69.02	
February	1st		28 $\frac{1}{16}$	74.32	February	1st	26 $\frac{1}{8}$	69.5	
	2nd		28 $\frac{1}{16}$	74.83		2nd	27 $\frac{1}{8}$	71.84	
March	1st		28 $\frac{1}{16}$	74.52	March	1st	26 $\frac{1}{8}$	70.14	
	2nd		27 $\frac{1}{16}$	73.53		2nd	25 $\frac{1}{8}$	68.59	
April	1st		27 $\frac{1}{16}$	71.82	April	1st	24 $\frac{1}{8}$	66.11	
	2nd		27 $\frac{1}{16}$	72.81		2nd	25 $\frac{1}{8}$	66.24	
May	1st		27 $\frac{1}{16}$	72.63	May	1st	25 $\frac{1}{8}$	67.61	
	2nd		27 $\frac{1}{16}$	72.85		2nd	25 $\frac{1}{8}$	67.79	
June	1st		27 $\frac{1}{16}$	72.76	June	1st	25 $\frac{1}{8}$	67.51	
	2nd		27 $\frac{1}{16}$	72.52		2nd	25 $\frac{1}{8}$	68.39	
July	1st		27 $\frac{1}{16}$	71.57	July	1st	26 $\frac{1}{8}$	70.74	
	2nd		26 $\frac{1}{16}$	71.29		2nd	26 $\frac{1}{8}$	71.01	
August	1st		26 $\frac{1}{16}$	71.24	August	1st	26 $\frac{1}{8}$	71.08	
	2nd		26 $\frac{1}{16}$	71.47		2nd	26 $\frac{1}{8}$	69.89	
September	1st		26 $\frac{1}{16}$	71.45	September	1st	26 $\frac{1}{8}$	69.23	
	2nd		26 $\frac{1}{16}$	71.35		2nd	26 $\frac{1}{8}$	70.31	
October	1st		26 $\frac{1}{16}$	70.77	October	1st	26 $\frac{1}{8}$	70.63	
	2nd		26 $\frac{1}{16}$	70.27		2nd	26 $\frac{1}{8}$	71.15	
November	1st		26 $\frac{1}{16}$	69.79	November	1st	26 $\frac{1}{8}$	71.14	
	2nd		25 $\frac{1}{16}$	68.4		2nd	27 $\frac{1}{8}$	71.76	
December	1st		25 $\frac{1}{16}$	67	December	1st	27 $\frac{1}{8}$	73.24	
	2nd		25 $\frac{1}{16}$	67.74		2nd	28 $\frac{1}{8}$	74.72	

* The price on 1st June 1893 was 37 $\frac{1}{2}$ d. per ounce

PRICES AND EXCHANGE

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d					d.	
1905 HALF MONTH					1908 HALF MONTH				
January	1st	27 $\frac{13}{16}$	74.01	January	1st	25 $\frac{1}{4}$	68.19		
	2nd	27 $\frac{17}{16}$	74.09		2nd	25 $\frac{3}{8}$	67.85		
February	1st	28 $\frac{1}{16}$	74.64	February	1st	26 $\frac{1}{16}$	69.02		
	2nd	27 $\frac{17}{16}$	73.88		2nd	25 $\frac{1}{8}$	68.18		
March	1st	27 $\frac{1}{16}$	72.12	March	1st	25 $\frac{1}{8}$	67.71		
	2nd	26 $\frac{1}{8}$	69.86		2nd	25 $\frac{1}{16}$	67.67		
April	1st	25 $\frac{1}{8}$	68.54	April	1st	25 $\frac{3}{8}$	67.19		
	2nd	26 $\frac{5}{16}$	69.82		2nd	24 $\frac{1}{16}$	65.63		
May	1st	26 $\frac{1}{8}$	69.84	May	1st	24 $\frac{1}{8}$	64.07		
	2nd	26 $\frac{1}{16}$	71.38		2nd	24 $\frac{1}{16}$	64.85		
June	1st	26 $\frac{1}{16}$	70.99	June	1st	24 $\frac{1}{8}$	64.83		
	2nd	27 $\frac{1}{16}$	71.56		2nd	25 $\frac{1}{8}$	66.32		
July	1st	27 $\frac{1}{16}$	71.81	July	1st	24 $\frac{1}{8}$	65.42		
	2nd	27 $\frac{1}{16}$	72.07		2nd	24 $\frac{1}{8}$	64.43		
August	1st	27 $\frac{1}{16}$	72.47	August	1st	24 $\frac{1}{8}$	63.66		
	2nd	28 $\frac{1}{16}$	74.69		2nd	23 $\frac{3}{8}$	62.78		
September	1st	28 $\frac{1}{16}$	75.62	September	1st	23 $\frac{3}{8}$	63.07		
	2nd	28 $\frac{1}{16}$	75.69		2nd	23 $\frac{3}{8}$	63.44		
October	1st	28 $\frac{1}{16}$	75.27	October	1st	23 $\frac{1}{8}$	63.14		
	2nd	28 $\frac{1}{16}$	76.28		2nd	23 $\frac{1}{8}$	62.65		
November	1st	29 $\frac{1}{16}$	76.94	November	1st	23 $\frac{1}{8}$	61.11		
	2nd	29 $\frac{1}{16}$	79.3		2nd	22 $\frac{7}{16}$	60.49		
December	1st	29 $\frac{1}{16}$	78.93	December	1st	22 $\frac{7}{16}$	59.26		
	2nd	30 $\frac{1}{16}$	80.04		2nd	22 $\frac{7}{16}$	59.66		
1906 HALF MONTH					1909 HALF MONTH				
January	1st	30 $\frac{1}{16}$	79.58	January	1st	23 $\frac{3}{8}$	62.71		
	2nd	30 $\frac{1}{16}$	80.06		2nd	23 $\frac{3}{8}$	63.35		
February	1st	30 $\frac{3}{16}$	80.31	February	1st	23 $\frac{3}{8}$	63.38		
	2nd	30 $\frac{1}{16}$	81.16		2nd	23 $\frac{1}{8}$	62.05		
March	1st	29 $\frac{1}{16}$	78.97	March	1st	23 $\frac{1}{8}$	61.53		
	2nd	30 $\frac{1}{16}$	79.65		2nd	23 $\frac{1}{8}$	61.54		
April	1st	29 $\frac{1}{16}$	78.74	April	1st	23 $\frac{1}{8}$	62.09		
	2nd	30 $\frac{1}{16}$	79.98		2nd	23 $\frac{1}{8}$	63.38		
May	1st	30 $\frac{3}{16}$	81.58	May	1st	24 $\frac{3}{16}$	64.77		
	2nd	31 $\frac{7}{16}$	82.48		2nd	24 $\frac{3}{16}$	64.2		
June	1st	30 $\frac{3}{16}$	80.02	June	1st	24 $\frac{3}{16}$	64.7		
	2nd	30 $\frac{1}{16}$	79.97		2nd	24 $\frac{1}{16}$	63.7		
July	1st	30 $\frac{1}{16}$	79.61	July	1st	23 $\frac{3}{8}$	62.7		
	2nd	30 $\frac{1}{16}$	80.02		2nd	23 $\frac{3}{8}$	62.7		
August	1st	30 $\frac{1}{16}$	79.93	August	1st	23 $\frac{3}{8}$	62.7		
	2nd	30 $\frac{1}{16}$	81.54		2nd	23 $\frac{1}{8}$	62.7		
September	1st	31 $\frac{7}{16}$	83.18	September	1st	23 $\frac{3}{8}$	62.7		
	2nd	31 $\frac{7}{16}$	83.35		2nd	23 $\frac{3}{8}$	62.7		
October	1st	31 $\frac{7}{16}$	84.34	October	1st	23 $\frac{3}{8}$	62.7		
	2nd	32 $\frac{1}{16}$	85.91		2nd	23 $\frac{3}{8}$	61.71		
November	1st	32 $\frac{1}{16}$	86.96	November	1st	23 $\frac{3}{8}$	61.68		
	2nd	32 $\frac{1}{16}$	86.15		2nd	23 $\frac{3}{8}$	61.99		
December	1st	31 $\frac{1}{16}$	84.26	December	1st	23 $\frac{3}{8}$	63.18		
	2nd	32 $\frac{1}{16}$	85.08		2nd	24 $\frac{1}{8}$	64.14		
1907 HALF MONTH					1910 HALF MONTH				
January	1st	32 $\frac{5}{16}$	85.02	January	1st	24 $\frac{1}{8}$	64.04		
	2nd	31 $\frac{5}{16}$	83.43		2nd	24 $\frac{1}{8}$	63.94		
February	1st	31 $\frac{5}{16}$	84.16	February	1st	23 $\frac{1}{8}$	62.91		
	2nd	31 $\frac{1}{16}$	84.58		2nd	23 $\frac{1}{8}$	63.12		
March	1st	31 $\frac{1}{16}$	84.26	March	1st	23 $\frac{1}{8}$	62.13		
	2nd	30 $\frac{1}{16}$	81.74		2nd	23 $\frac{1}{8}$	63.36		
April	1st	30 $\frac{5}{16}$	80.02	April	1st	24 $\frac{1}{8}$	64.19		
	2nd	30 $\frac{5}{16}$	80.27		2nd	24 $\frac{1}{8}$	65.42		
May	1st	30 $\frac{5}{16}$	79.92	May	1st	24 $\frac{1}{8}$	65.82		
	2nd	30 $\frac{5}{16}$	81.51		2nd	24 $\frac{1}{8}$	65.56		
June	1st	30 $\frac{5}{16}$	81.61	June	1st	24 $\frac{5}{16}$	65.18		
	2nd	30 $\frac{5}{16}$	82.03		2nd	24 $\frac{5}{16}$	65.42		
July	1st	31 $\frac{5}{16}$	82.27	July	1st	25 $\frac{1}{16}$	66.35		
	2nd	31 $\frac{5}{16}$	83.84		2nd	25 $\frac{1}{16}$	66.25		
August	1st	31 $\frac{5}{16}$	84.48	August	1st	24 $\frac{5}{16}$	64.88		
	2nd	31 $\frac{5}{16}$	83.34		2nd	24 $\frac{5}{16}$	64.55		
September	1st	31 $\frac{5}{16}$	83.32	September	1st	24 $\frac{5}{16}$	64.65		
	2nd	31 $\frac{5}{16}$	82.62		2nd	24 $\frac{5}{16}$	65.5		
October	1st	30 $\frac{5}{16}$	79.98	October	1st	25 $\frac{1}{16}$	66.49		
	2nd	28 $\frac{5}{16}$	74.26		2nd	25 $\frac{1}{16}$	68.8		
November	1st	27 $\frac{5}{16}$	72.29	November	1st	25 $\frac{1}{16}$	68.5		
	2nd	26 $\frac{5}{16}$	71.44		2nd	25 $\frac{1}{16}$	67.6		
December	1st	26 $\frac{5}{16}$	69.23	December	1st	25 $\frac{1}{16}$	66.76		
	2nd	24 $\frac{5}{16}$	64.94		2nd	25 $\frac{1}{16}$	66.56		

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1911 HALF MONTH					1914 HALF MONTH				
January	.	.	1st 25 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	66.82 65.05	January	.	.	1st 26 $\frac{5}{8}$ 2nd 26 $\frac{1}{2}$	70.38 70.35
February	.	.	1st 23 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	63.46 64.07	February	.	.	1st 26 $\frac{5}{8}$ 2nd 26 $\frac{1}{2}$	70.38 70.36
March	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	64.49 64.36	March	.	.	1st 26 $\frac{5}{8}$ 2nd 26 $\frac{1}{2}$	70.97 70.92
April	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	64.71 65.52	April	.	.	1st 26 $\frac{5}{8}$ 2nd 27 $\frac{1}{2}$	71.27 71.53
May	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	65.13 65.11	May	.	.	1st 27 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	71.66 69.82
June	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	65.01 64.67	June	.	.	1st 25 $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$	68.86 68.75
July	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	64.57 64.12	July	.	.	1st 25 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	68.38 65.1
August	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	63.77 63.82	August	.	.	1st 26 $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$	69.53 68.58
September	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	64.07 64.18	September	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	65.23 63.84
October	.	.	1st 24 $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$	64.27 65.77	October	.	.	1st 23 $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$	63.18 60.8
November	.	.	1st 25 $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$	67.48 68.48	November	.	.	1st 22 $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$	59.6 60.3
December	.	.	1st 25 $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$	67.57 66.74	December	.	.	1st 23 $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$	60.03 60.45
1912 HALF MONTH					1915 HALF MONTH				
January	.	.	1st 25 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	67.08 69.78	January	.	.	1st 22 $\frac{5}{8}$ 2nd 22 $\frac{1}{2}$	60.23 60.22
February	.	.	1st 27 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	72.48 71.51	February	.	.	1st 22 $\frac{5}{8}$ 2nd 22 $\frac{1}{2}$	59.9 60.46
March	.	.	1st 26 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	71.31 71.04	March	.	.	1st 23 $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$	62.49 63.3
April	.	.	1st 26 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	71.32 73.01	April	.	.	1st 23 $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$	62.3 62.9
May	.	.	1st 27 $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$	74.02 74.55	May	.	.	1st 23 $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$	62.4 62.35
June	.	.	1st 28 $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$	74.41 75.06	June	.	.	1st 23 $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$	61.9 61.5
July	.	.	1st 27 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	74.16 73.76	July	.	.	1st 23 $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$	60.36 59.49
August	.	.	1st 27 $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$	73.97 76.07	August	.	.	1st 22 $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$	59.7 60.48
September	.	.	1st 28 $\frac{1}{2}$ 2nd 29 $\frac{1}{2}$	76.61 77.52	September	.	.	1st 22 $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$	62.2 62.4
October	.	.	1st 29 $\frac{1}{2}$ 2nd 29 $\frac{1}{2}$	77.95 77.19	October	.	.	1st 23 $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$	63.22 63.4
November	.	.	1st 28 $\frac{1}{2}$ 2nd 29 $\frac{1}{2}$	76.58 77.07	November	.	.	1st 24 $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$	64.3 68.07
December	.	.	1st 29 $\frac{1}{2}$ 2nd 29 $\frac{1}{2}$	78.39 77.17	December	.	.	1st 25 $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$	71.16 68.8
1913 HALF MONTH					1916 HALF MONTH				
January	.	.	1st 29 $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$	77.48 76.12	January	.	.	1st 26 $\frac{5}{8}$ 2nd 27 $\frac{1}{2}$	70.8 71.6
February	.	.	1st 28 $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$	75.74 74.66	February	.	.	1st 27 $\frac{1}{2}$ 2nd 26 $\frac{5}{8}$	71.53 71.35
March	.	.	1st 26 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	71.47 69.82	March	.	.	1st 26 $\frac{5}{8}$ 2nd 27 $\frac{1}{2}$	71.47 74.12
April	.	.	1st 27 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	71.87 73.38	April	.	.	1st 29 $\frac{1}{2}$ 2nd 31 $\frac{1}{2}$	77.84 83.62
May	.	.	1st 27 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	73.76 73.73	May	.	.	1st 36 $\frac{1}{2}$ 2nd 34 $\frac{1}{2}$	95.9 92.2
June	.	.	1st 27 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	72.91 71.31	June	.	.	1st 31 $\frac{1}{2}$ 2nd 31 $\frac{1}{2}$	82.63 82.16
July	.	.	1st 26 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	71.32 72.1	July	.	.	1st 30 $\frac{1}{2}$ 2nd 29 $\frac{1}{2}$	79.69 79.37
August	.	.	1st 27 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	72.27 72.53	August	.	.	1st 31 $\frac{1}{2}$ 2nd 31 $\frac{1}{2}$	83.07 83.81
September	.	.	1st 27 $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$	73.09 75.17	September	.	.	1st 32 $\frac{1}{2}$ 2nd 32 $\frac{1}{2}$	85.70 86.78
October	.	.	1st 28 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	74.85 74.06	October	.	.	1st 32 $\frac{1}{2}$ 2nd 32 $\frac{1}{2}$	85.93 85.73
November	.	.	1st 27 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$	72.94 71.54	November	.	.	1st 33 $\frac{1}{2}$ 2nd 34 $\frac{1}{2}$	88.73 91.98
December	.	.	1st 26 $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$	70.97 70.69	December	.	.	1st 36 $\frac{1}{2}$ 2nd 36 $\frac{1}{2}$	95.79 97.30

PRICES AND EXCHANGE

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1899, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—concluded

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1917 HALF MONTH.						1918 HALF MONTH			
January	{	1st	36 $\frac{1}{2}$ $\frac{3}{8}$	96.08	January	{	1st	44 $\frac{1}{2}$	118.54
		2nd	37 $\frac{1}{2}$ $\frac{1}{5}$	98.07			2nd	43 $\frac{1}{2}$	116.21
February	{	1st	37 $\frac{1}{2}$ $\frac{1}{3}$	99.84	February	{	1st	43	113.91
		2nd	37 $\frac{1}{2}$ $\frac{1}{6}$	100.16			2nd	42 $\frac{1}{2}$	112.58
March	{	1st	36 $\frac{1}{2}$ $\frac{1}{5}$	97.83	March	{	1st	42 $\frac{3}{4}$	113.24
		2nd	36	95.36			2nd	44 $\frac{1}{2}$	118.54
April	{	1st	36 $\frac{5}{8}$	97.01	April	{	1st	45 $\frac{1}{2}$	121.19
		2nd	37 $\frac{3}{10}$	98.52			2nd	48 $\frac{1}{2}$	128.48
May	{	1st	37 $\frac{1}{2}$ $\frac{1}{4}$	100.05	May	{	1st	49 $\frac{1}{4}$ $\frac{1}{8}$	130.01
		2nd	38	100.67			2nd	48 $\frac{1}{2}$	129.46
June	{	1st	38 $\frac{1}{2}$	101.99	June	{	1st	48 $\frac{3}{4}$	129.46
		2nd	39 $\frac{5}{8}$	104.95			2nd	48 $\frac{5}{8}$	129.46
July	{	1st	40 $\frac{1}{2}$	106.28	July	{	1st	48 $\frac{3}{4}$	129.14
		2nd	40 $\frac{1}{2}$ $\frac{1}{3}$	106.17			2nd	48 $\frac{3}{4}$	129.14
August	{	1st	41 $\frac{1}{2}$	110.60	August	{	1st	48 $\frac{3}{4}$	129.14
		2nd	44 $\frac{1}{2}$ $\frac{1}{7}$	118.81			2nd	49 $\frac{1}{2}$	130.46
September	{	1st	49	129.80	September	{	1st	49 $\frac{1}{2}$	131.13
		2nd	53	140.40			2nd	49 $\frac{1}{2}$	131.13
October	{	1st	45 $\frac{1}{2}$ $\frac{1}{3}$	121.64	October	{	1st	49 $\frac{1}{2}$	131.13
		2nd	43	113.91			2nd	49 $\frac{1}{2}$	113.13
November	{	1st	44 $\frac{1}{2}$	116.93	November	{	1st	49 $\frac{1}{2}$	130.46
		2nd	43	113.91			2nd	48 $\frac{3}{4}$	129.14
December	{	1st	42 $\frac{1}{2}$	113.56	December	{	1st	48 $\frac{3}{4}$	128.48
		2nd	43 $\frac{3}{11}$	114.62			2nd	48 $\frac{7}{16}$	128.32

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 *being taken as 100)

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
1898			s. d.		1899			s. d.	
HALF MONTH					HALF MONTH				
January	1 st	1	3 $\frac{3}{4}$	108.29	January	1 st	1	4 $\frac{3}{4}$	110.04
	2 nd	1	4 $\frac{1}{4}$	109.55		2 nd	1	4 $\frac{1}{4}$	110.12
February	1 st	1	3 $\frac{3}{4}$	108.59	February	1 st	1	4 $\frac{1}{4}$	109.98
	2 nd	1	3 $\frac{3}{4}$	109.1		2 nd	1	4 $\frac{1}{4}$	109.71
March	1 st	1	4 $\frac{1}{4}$	109.58	March	1 st	1	4 $\frac{1}{4}$	109.61
	2 nd	1	3 $\frac{3}{4}$	108.24		2 nd	1	4 $\frac{3}{4}$	109.49
April	1 st	1	3 $\frac{3}{4}$	108.62	April	1 st	1	3 $\frac{3}{4}$	109.36
	2 nd	1	4 $\frac{1}{4}$	109.66		2 nd	1	3 $\frac{3}{4}$	109.11
May	1 st	1	3 $\frac{1}{4}$	109.15	May	1 st	1	4 $\frac{1}{4}$	109.46
	2 nd	1	4 $\frac{1}{4}$	109.61		2 nd	1	3 $\frac{3}{4}$	109.14
June	1 st	1	4 $\frac{1}{4}$	109.42	June	1 st	1	3 $\frac{3}{4}$	109.14
	2 nd	1	3 $\frac{1}{4}$	108.35		2 nd	1	4	109.4
July	1 st	1	3 $\frac{3}{4}$	107.28	July	1 st	1	4 $\frac{1}{4}$	109.43
	2 nd	1	3 $\frac{3}{4}$	108.38		2 nd	1	3 $\frac{1}{4}$	109.27
August	1 st	1	3 $\frac{1}{4}$	108.38	August	1 st	1	3 $\frac{1}{4}$	109.34
	2 nd	1	3 $\frac{1}{4}$	108.69		2 nd	1	4 $\frac{1}{4}$	109.42
September	1 st	1	3 $\frac{1}{4}$	109.19	September	1 st	1	4 $\frac{1}{4}$	109.64
	2 nd	1	3 $\frac{3}{4}$	109.14		2 nd	1	4	110.26
October	1 st	1	3 $\frac{1}{4}$	109.17	October	1 st	1	4 $\frac{3}{4}$	110.43
	2 nd	1	3 $\frac{3}{4}$	109.3		2 nd	1	4 $\frac{3}{4}$	110.33
November	1 st	1	3 $\frac{3}{4}$	109.12	November	1 st	1	4 $\frac{3}{4}$	110.45
	2 nd	1	3 $\frac{3}{4}$	109.1		2 nd	1	4 $\frac{3}{4}$	110.27
December	1 st	1	3 $\frac{1}{4}$	109.36	December	1 st	1	4 $\frac{3}{4}$	110.12
	2 nd	1	4 $\frac{1}{4}$	109.6		2 nd	1	4 $\frac{1}{4}$	110.18

* The rate of exchange on 1st June 1893 was 1s. 2 $\frac{1}{2}$ d.

PRICES AND EXCHANGE

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898 and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1900					1903				
HALF MONTH					HALF MONTH				
January	1st	1	4 ⁵ / ₈	110.47	January	1st	1	4 ² / ₃	109.81
	2nd	1	4 ⁵ / ₈	111.08		2nd	1	4 ⁵ / ₈	110.01
February	1st	1	4 ⁵ / ₈	110.57	February	1st	1	4 ⁵ / ₈	110.21
	2nd	1	4 ⁵ / ₈	110.2		2nd	1	4 ⁵ / ₈	110.18
March	1st	1	4 ⁵ / ₈	110.01	March	1st	1	4 ⁵ / ₈	110.04
	2nd	1	4 ⁵ / ₈	109.46		2nd	1	4 ⁵ / ₈	109.45
April	1st	1	3 ² / ₃	109.24	April	1st	1	3 ² / ₃	109.29
	2nd	1	3 ² / ₃	109.21		2nd	1	3 ² / ₃	109.22
May	1st	1	3 ² / ₃	109.17	May	1st	1	3 ² / ₃	109.17
	2nd	1	4 ¹ / ₆	109.42		2nd	1	4 ¹ / ₆	109.47
June	1st	1	3 ² / ₃	109.38	June	1st	1	4 ⁵ / ₈	109.42
	2nd	1	3 ² / ₃	109.38		2nd	1	4 ⁵ / ₈	109.47
July	1st	1	3 ² / ₃	109.17	July	1st	1	4 ¹ / ₆	109.4
	2nd	1	3 ² / ₃	108.94		2nd	1	4 ¹ / ₆	109.52
August	1st	1	3 ² / ₃	108.86	August	1st	1	4 ⁵ / ₈	109.62
	2nd	1	3 ² / ₃	109.16		2nd	1	4 ¹ / ₆	109.58
September	1st	1	3 ² / ₃	109.29	September	1st	1	4 ¹ / ₆	109.71
	2nd	1	3 ² / ₃	109.19		2nd	1	4 ¹ / ₆	109.83
October	1st	1	3 ² / ₃	109.19	October	1st	1	4 ¹ / ₆	109.68
	2nd	1	3 ² / ₃	108.99		2nd	1	4 ⁵ / ₈	109.49
November	1st	1	3 ² / ₃	109.15	November	1st	1	4 ⁵ / ₈	109.88
	2nd	1	3 ² / ₃	109.27		2nd	1	4 ¹ / ₆	109.89
December	1st	1	4 ¹ / ₆	109.45	December	1st	1	4 ¹ / ₆	109.88
	2nd	1	4 ¹ / ₆	110.19		2nd	1	4 ⁵ / ₈	110.20
1901					1904				
HALF MONTH					HALF MONTH				
January	1st	1	4 ¹ / ₃	110.1	January	1st	1	4 ³ / ₈	110.5
	2nd	1	4 ¹ / ₃	109.92		2nd	1	4 ³ / ₈	110.43
February	1st	1	4 ¹ / ₃	109.56	February	1st	1	4 ³ / ₈	110.5
	2nd	1	4 ¹ / ₃	109.59		2nd	1	4 ³ / ₈	110.45
March	1st	1	3 ² / ₃	109.18	March	1st	1	4 ³ / ₈	109.95
	2nd	1	3 ² / ₃	109.07		2nd	1	4 ³ / ₈	109.7
April	1st	1	3 ² / ₃	108.95	April	1st	1	4 ¹ / ₆	109.83
	2nd	1	3 ² / ₃	109.22		2nd	1	4 ¹ / ₆	109.75
May	1st	1	3 ² / ₃	109.25	May	1st	1	4 ¹ / ₆	109.83
	2nd	1	3 ² / ₃	109.03		2nd	1	4 ¹ / ₆	109.74
June	1st	1	3 ² / ₃	108.97	June	1st	1	4	109.4
	2nd	1	3 ² / ₃	108.96		2nd	1	4	109.4
July	1st	1	3 ² / ₃	108.76	July	1st	1	4	109.4
	2nd	1	3 ² / ₃	108.65		2nd	1	4 ¹ / ₆	109.42
August	1st	1	3 ² / ₃	108.89	August	1st	1	4 ⁵ / ₈	109.55
	2nd	1	3 ² / ₃	109.31		2nd	1	4 ⁵ / ₈	109.55
September	1st	1	4	109.4	September	1st	1	4 ⁵ / ₈	109.42
	2nd	1	4	109.4		2nd	1	4	109.4
October	1st	1	3 ² / ₃	109.35	October	1st	1	4 ⁷ / ₈	109.54
	2nd	1	4 ¹ / ₆	109.44		2nd	1	4 ⁷ / ₈	109.95
November	1st	1	4 ¹ / ₆	109.45	November	1st	1	4 ⁵ / ₈	110.16
	2nd	1	4	109.4		2nd	1	4 ⁵ / ₈	110.04
December	1st	1	3 ² / ₃	109.34	December	1st	1	4 ⁵ / ₈	110.04
	2nd	1	4 ¹ / ₆	109.54		2nd	1	4 ⁵ / ₈	110.04
1902					1905				
HALF MONTH					HALF MONTH				
January	1st	1	4 ⁴ / ₈	109.77	January	1st	1	4 ³ / ₈	110.00
	2nd	1	4 ⁵ / ₈	110.01		2nd	1	4 ³ / ₈	110.02
February	1st	1	4 ⁵ / ₈	109.83	February	1st	1	4 ⁵ / ₈	109.83
	2nd	1	4 ⁵ / ₈	110.02		2nd	1	4 ⁵ / ₈	109.86
March	1st	1	4 ⁵ / ₈	109.82	March	1st	1	4 ⁵ / ₈	109.89
	2nd	1	4 ⁵ / ₈	109.63		2nd	1	4 ⁵ / ₈	109.8
April	1st	1	3 ² / ₃	109.19	April	1st	1	4 ¹ / ₆	109.44
	2nd	1	3 ² / ₃	109.02		2nd	1	3 ² / ₃	109.19
May	1st	1	3 ² / ₃	108.97	May	1st	1	3 ² / ₃	109.19
	2nd	1	3 ² / ₃	108.79		2nd	1	3 ² / ₃	109.25
June	1st	1	3 ² / ₃	108.76	June	1st	1	4 ⁵ / ₈	109.49
	2nd	1	3 ² / ₃	108.81		2nd	1	4 ⁵ / ₈	109.54
July	1st	1	3 ² / ₃	108.97	July	1st	1	4 ¹ / ₆	109.61
	2nd	1	3 ² / ₃	109.14		2nd	1	4 ¹ / ₆	109.61
August	1st	1	3 ² / ₃	108.97	August	1st	1	4 ¹ / ₆	109.76
	2nd	1	3 ² / ₃	108.99		2nd	1	4 ¹ / ₆	109.83
September	1st	1	3 ² / ₃	109.02	September	1st	1	4 ¹ / ₆	109.83
	2nd	1	3 ² / ₃	109.19		2nd	1	4 ¹ / ₆	109.83
October	1st	1	3 ² / ₃	109.19	October	1st	1	4 ¹ / ₆	110.01
	2nd	1	3 ² / ₃	109.19		2nd	1	4 ¹ / ₆	109.99
November	1st	1	3 ² / ₃	109.31	November	1st	1	4 ¹ / ₆	109.85
	2nd	1	4 ¹ / ₆	109.41		2nd	1	4 ¹ / ₆	109.81
December	1st	1	4 ¹ / ₆	109.58	December	1st	1	4 ⁵ / ₈	109.88
	2nd	1	4 ¹ / ₆	109.65		2nd	1	4 ⁵ / ₈	110.18

PRICES AND EXCHANGE

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1906 HALF MONTH					1909—contd. HALF MONTH—contd.				
January	1st	1	4 ⁴ / ₈	110.24	April	1st	1	3 ⁵ / ₈	108.86
	2nd	1	4 ³ / ₈	110.22		2nd	1	3 ⁴ / ₈	109.22
February	1st	1	4 ⁵ / ₈	110.27	May	1st	1	3 ⁴ / ₈	109.35
	2nd	1	4 ⁴ / ₈	110.18		2nd	1	3 ³ / ₈	109.19
March	1st	1	4 ³ / ₈	109.92	June	1st	1	3 ³ / ₈	109.19
	2nd	1	3 ⁴ / ₈	109.32		2nd	1	3 ³ / ₈	109.19
April	1st	1	3 ¹ / ₈	109.34	July	1st	1	3 ³ / ₈	109.01
	2nd	1	4 ⁹ / ₈	109.47		2nd	1	3 ² / ₈	108.81
May	1st	1	4 ⁹ / ₈	109.7	August	1st	1	3 ³ / ₈	108.76
	2nd	1	4 ¹ / ₈	109.74		2nd	1	3 ² / ₈	108.74
June	1st	1	4 ⁹ / ₈	109.47	September	1st	1	3 ³ / ₈	108.64
	2nd	1	4 ⁹ / ₈	109.47		2nd	1	3 ² / ₈	109.23
July	1st	1	4	109.4	October	1st	1	4 ¹ / ₈	109.7
	2nd	1	4	109.4		2nd	1	4 ¹ / ₈	109.73
August	1st	1	4 ¹ / ₈	109.61	November	1st	1	4 ¹ / ₈	109.77
	2nd	1	4 ¹ / ₈	109.84		2nd	1	4 ¹ / ₈	110.18
September	1st	1	4 ¹ / ₈	110.02	December	1st	1	4 ¹ / ₈	110.26
	2nd	1	4 ¹ / ₈	110.01		2nd	1	4 ¹ / ₈	110.23
October	1st	1	4 ¹ / ₈	109.91	1910 HALF MONTH				
	2nd	1	4 ¹ / ₈	109.71	January	1st	1	4 ¹ / ₈	110.03
November	1st	1	4 ¹ / ₈	109.89		2nd	1	4 ¹ / ₈	109.81
	2nd	1	4 ¹ / ₈	110.31	February	1st	1	4 ¹ / ₈	109.77
December	1st	1	4 ¹ / ₈	110.76		2nd	1	4 ¹ / ₈	109.96
	2nd	1	4 ¹ / ₈	111.2	March	1st	1	4 ¹ / ₈	110.22
1907 HALF MONTH						2nd	1	4 ¹ / ₈	110.18
January	1st	1	4 ¹ / ₈	110.76	April	1st	1	4 ¹ / ₈	110.04
	2nd	1	4 ¹ / ₈	110.74		2nd	1	4 ¹ / ₈	109.96
February	1st	1	4 ¹ / ₈	110.67	May	1st	1	4 ¹ / ₈	109.55
	2nd	1	4 ¹ / ₈	110.71		2nd	1	3 ³ / ₈	109.07
March	1st	1	4 ¹ / ₈	110.55	June	1st	1	3 ³ / ₈	108.76
	2nd	1	4 ¹ / ₈	110.56		2nd	1	3 ² / ₈	109.19
April	1st	1	4 ¹ / ₈	110.65	July	1st	1	3 ² / ₈	109.25
	2nd	1	4 ¹ / ₈	110.47		2nd	1	3 ² / ₈	109.38
May	1st	1	4 ¹ / ₈	109.96	August	1st	1	3 ² / ₈	109.31
	2nd	1	4 ¹ / ₈	110.09		2nd	1	4 ¹ / ₈	109.55
June	1st	1	4 ¹ / ₈	110.19	September	1st	1	4 ¹ / ₈	109.66
	2nd	1	4 ¹ / ₈	110.19		2nd	1	4 ¹ / ₈	109.71
July	1st	1	4 ¹ / ₈	110.04	October	1st	1	4 ¹ / ₈	110.02
	2nd	1	4 ¹ / ₈	109.74		2nd	1	4 ¹ / ₈	110.14
August	1st	1	4 ¹ / ₈	109.62	November	1st	1	4 ¹ / ₈	110.04
	2nd	1	4 ¹ / ₈	109.55		2nd	1	4 ¹ / ₈	110.04
September	1st	1	4 ¹ / ₈	109.42	December	1st	1	4 ¹ / ₈	110.04
	2nd	1	4 ¹ / ₈	109.73		2nd	1	4 ¹ / ₈	110.08
October	1st	1	4 ¹ / ₈	109.55	1911 HALF MONTH				
	2nd	1	4 ¹ / ₈	109.53	January	1st	1	4 ¹ / ₈	110.26
November	1st	1	3 ³ / ₈	109.28		2nd	1	4 ¹ / ₈	110.21
	2nd	1	3 ³ / ₈	108.45	February	1st	1	4 ¹ / ₈	110.02
December	1st	1	3 ³ / ₈	108.85		2nd	1	4 ¹ / ₈	110.04
	2nd	1	3 ³ / ₈	109.02	March	1st	1	4 ¹ / ₈	110.97
1908 HALF MONTH						2nd	1	4 ¹ / ₈	109.99
January	1st	1	3 ³ / ₈	109.21	April	1st	1	4 ¹ / ₈	110.04
	2nd	1	3 ³ / ₈	109.05		2nd	1	4 ¹ / ₈	110.04
February	1st	1	3 ³ / ₈	108.97	May	1st	1	4 ¹ / ₈	110.02
	2nd	1	3 ³ / ₈	109.98		2nd	1	4 ¹ / ₈	109.76
March	1st	1	3 ³ / ₈	108.91	June	1st	1	3 ³ / ₈	109.35
	2nd	1	3 ³ / ₈	108.66		2nd	1	4 ¹ / ₈	109.51
April	1st	1	3 ³ / ₈	108.55	July	1st	1	4 ¹ / ₈	109.68
	2nd	1	3 ³ / ₈	108.55		2nd	1	4 ¹ / ₈	109.74
May	1st	1	3 ³ / ₈	108.55	August	1st	1	4 ¹ / ₈	109.61
	2nd	1	3 ³ / ₈	108.55		2nd	1	4 ¹ / ₈	109.61
June	1st	1	3 ¹ / ₈	108.6	September	1st	1	4 ¹ / ₈	109.8
	2nd	1	3 ¹ / ₈	108.76		2nd	1	4 ¹ / ₈	109.89
July	1st	1	3 ¹ / ₈	108.56	October	1st	1	4 ¹ / ₈	110.04
	2nd	1	3 ¹ / ₈	108.53		2nd	1	4 ¹ / ₈	109.92
August	1st	1	3 ¹ / ₈	108.53	November	1st	1	4 ¹ / ₈	109.83
	2nd	1	3 ¹ / ₈	108.65		2nd	1	4 ¹ / ₈	109.83
September	1st	1	3 ¹ / ₈	108.08	December	1st	1	4 ¹ / ₈	109.83
	2nd	1	3 ¹ / ₈	108.21		2nd	1	4 ¹ / ₈	110.02
October	1st	1	3 ¹ / ₈	108.93	1912 HALF MONTH				
	2nd	1	3 ¹ / ₈	108.76	January	1st	1	4 ¹ / ₈	110.12
November	1st	1	3 ¹ / ₈	108.76		2nd	1	4 ¹ / ₈	110.26
	2nd	1	3 ¹ / ₈	108.76	February	1st	1	4 ¹ / ₈	110.26
December	1st	1	3 ¹ / ₈	108.87		2nd	1	4 ¹ / ₈	110.26
	2nd	1	3 ¹ / ₈	109.16	March	1st	1	4 ¹ / ₈	110.26
1909 HALF MONTH						2nd	1	4 ¹ / ₈	110.03
January	1st	1	3 ¹ / ₈	109.19	April	1st	1	4 ¹ / ₈	109.73
	2nd	1	3 ¹ / ₈	109.15		2nd	1	4 ¹ / ₈	109.83
February	1st	1	3 ¹ / ₈	108.97	May	1st	1	4 ¹ / ₈	109.72
	2nd	1	3 ¹ / ₈	108.97		2nd	1	4 ¹ / ₈	109.61
March	1st	1	3 ¹ / ₈	108.97	June	1st	1	4 ¹ / ₈	109.64
	2nd	1	3 ¹ / ₈	108.92		2nd	1	4 ¹ / ₈	109.76

PRICES AND EXCHANGE

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1898. and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—concluded

				RATE OF EXCHANGE IN CALCUTTA						RATE OF EXCHANGE IN CALCUTTA	
				Rate (on demand bills)	Variation (100=rate on 1st June 1893).					Rate (on demand bills)	Variation (100=rate on 1st June 1893)
				s. d.						s. d.	
1912—contd.						1915—contd.					
HALF MONTH—contd.						HALF MONTH—contd.					
July	1st	1	4 ¹ / ₈	109.61	October	1st	1	4 ⁹ / ₃₂	109.56		
	2nd	1	4 ¹ / ₈	109.61		2nd	1	4 ¹¹ / ₃₂	109.7		
August	1st	1	4 ¹ / ₈	109.61	November	1st	1	4 ⁹ / ₃₂	109.64		
	2nd	1	4 ¹ / ₈	109.61		2nd	1	4 ⁹ / ₃₂	109.54		
September	1st	1	4 ⁵ / ₃₂	109.61	December	1st	1	4 ¹ / ₈	109.61		
	2nd	1	4 ⁵ / ₃₂	109.77		2nd	1	4 ⁹ / ₃₂	109.75		
October	1st	1	4 ¹ / ₈	109.86	1916						
	2nd	1	4 ¹ / ₈	110.02	HALF MONTH						
November	1st	1	4 ⁹ / ₃₂	109.85	January	1st	1	4 ¹¹ / ₃₂	109.98		
	2nd	1	4 ⁹ / ₃₂	110.93		2nd	1	4 ³¹ / ₆₄	110.42		
December	1st	1	4 ⁹ / ₃₂	110.21	February	1st	1	4 ⁵ / ₃₂	110.48		
	2nd	1	4 ⁹ / ₃₂	110.26		2nd	1	4 ⁵ / ₃₂	110.48		
1913						March	1st	1	4 ⁵ / ₃₂	110.48	
HALF MONTH							2nd	1	4 ⁵ / ₃₂	110.3	
January	1st	1	4 ⁹ / ₃₂	110.14	April	1st	1	4 ¹ / ₈	109.83		
	2nd	1	4 ⁹ / ₃₂	110.12		2nd	1	4 ¹ / ₈	109.87		
February	1st	1	4 ⁹ / ₃₂	109.85	May	1st	1	4 ⁹ / ₃₂	110.2		
	2nd	1	4 ⁹ / ₃₂	109.75		2nd	1	4 ⁹ / ₃₂	110.35		
March	1st	1	4 ⁹ / ₃₂	109.61	June	1st	1	4 ⁹ / ₃₂	110.04		
	2nd	1	4	109.4		2nd	1	4 ⁹ / ₃₂	110.23		
April	1st	1	4 ¹¹ / ₃₂	109.58	July	1st	1	4 ⁹ / ₃₂	110.27		
	2nd	1	4 ¹¹ / ₃₂	109.81		2nd	1	4 ⁹ / ₃₂	110.02		
May	1st	1	4 ⁹ / ₃₂	109.83	August	1st	1	4 ⁹ / ₃₂	110.07		
	2nd	1	4 ⁹ / ₃₂	109.77		2nd	1	4 ⁹ / ₃₂	110.17		
June	1st	1	4 ⁹ / ₃₂	102.42	September	1st	1	4 ⁹ / ₃₂	110.32		
	2nd	1	3 ⁹ / ₃₂	109.07		2nd	1	4 ⁹ / ₃₂	110.38		
July	1st	1	3 ⁹ / ₃₂	109.12	October	1st	1	4 ⁹ / ₃₂	110.48		
	2nd	1	3 ⁹ / ₃₂	109.17		2nd	1	4 ⁹ / ₃₂	110.48		
August	1st	1	4 ⁵ / ₃₂	109.46	November	1st	1	4 ⁹ / ₃₂	110.64		
	2nd	1	4 ⁵ / ₃₂	109.67		2nd	1	4 ⁹ / ₃₂	110.68		
September	1st	1	4 ⁵ / ₃₂	110.03	December	1st	1	4 ⁹ / ₃₂	110.71		
	2nd	1	4 ⁵ / ₃₂	110.27		2nd	1	4 ⁹ / ₃₂	111.32		
October	1st	1	4 ⁹ / ₃₂	110.26	1917						
	2nd	1	4 ⁹ / ₃₂	110.24	HALF MONTH						
November	1st	1	4 ⁹ / ₃₂	110.12	January	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	4 ⁹ / ₃₂	110.06		2nd	1	4 ⁹ / ₃₂	112.21		
December	1st	1	4 ⁹ / ₃₂	110.09	February	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	4 ⁹ / ₃₂	110.2		2nd	1	4 ⁹ / ₃₂	111.32		
1914						March	1st	1	4 ⁹ / ₃₂	111.32	
HALF MONTH							2nd	1	4 ⁹ / ₃₂	111.32	
January	1st	1	4 ⁹ / ₃₂	110.04	April	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	4 ⁹ / ₃₂	110.04		2nd	1	4 ⁹ / ₃₂	111.32		
February	1st	1	4 ⁹ / ₃₂	110.19	May	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	4 ⁹ / ₃₂	109.88		2nd	1	4 ⁹ / ₃₂	111.32		
March	1st	1	4 ⁹ / ₃₂	109.61	June	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	4 ⁹ / ₃₂	109.73		2nd	1	4 ⁹ / ₃₂	111.32		
April	1st	1	4 ⁹ / ₃₂	109.72	July	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	4 ⁹ / ₃₂	109.76		2nd	1	4 ⁹ / ₃₂	111.32		
May	1st	1	3 ⁹ / ₃₂	109.38	August	1st	1	4 ⁹ / ₃₂	111.32		
	2nd	1	3 ⁹ / ₃₂	109.19		2nd	1	4 ⁹ / ₃₂	112.39		
June	1st	1	3 ⁹ / ₃₂	109.22	September	1st	1	5 ⁹ / ₃₂	116.45		
	2nd	1	3 ⁹ / ₃₂	109.28		2nd	1	5 ⁹ / ₃₂	116.45		
July	1st	1	3 ⁹ / ₃₂	109.19	October	1st	1	5 ⁹ / ₃₂	116.45		
	2nd	1	3 ⁹ / ₃₂	109.1		2nd	1	5 ⁹ / ₃₂	116.45		
August	1st	1	3 ⁹ / ₃₂	108.51	November	1st	1	5 ⁹ / ₃₂	115.83		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	5 ⁹ / ₃₂	116.45		
September	1st	1	3 ⁹ / ₃₂	108.55	December	1st	1	5 ⁹ / ₃₂	116.45		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	5 ⁹ / ₃₂	116.45		
October	1st	1	3 ⁹ / ₃₂	108.55	1918						
	2nd	1	3 ⁹ / ₃₂	108.55	HALF MONTH						
November	1st	1	3 ⁹ / ₃₂	108.7	January	1st	1	5 ⁹ / ₃₂	116.45		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	5 ⁹ / ₃₂	116.45		
December	1st	1	3 ⁹ / ₃₂	108.57	February	1st	1	5 ⁹ / ₃₂	116.45		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	5 ⁹ / ₃₂	116.45		
1915						March	1st	1	5 ⁹ / ₃₂	116.45	
HALF MONTH							2nd	1	5 ⁹ / ₃₂	116.45	
January	1st	1	3 ⁹ / ₃₂	108.55	April	1st	1	5 ⁹ / ₃₂	117.91		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	5 ⁹ / ₃₂	123.50		
February	1st	1	3 ⁹ / ₃₂	109.04	May	1st	1	6 ⁹ / ₃₂	123.50		
	2nd	1	4 ⁹ / ₃₂	109.67		2nd	1	6 ⁹ / ₃₂	123.50		
March	1st	1	3 ⁹ / ₃₂	109.38	June	1st	1	6 ⁹ / ₃₂	123.50		
	2nd	1	3 ⁹ / ₃₂	109.2		2nd	1	6 ⁹ / ₃₂	123.50		
April	1st	1	3 ⁹ / ₃₂	108.99	July	1st	1	6 ⁹ / ₃₂	123.50		
	2nd	1	3 ⁹ / ₃₂	109.3		2nd	1	6 ⁹ / ₃₂	123.50		
May	1st	1	3 ⁹ / ₃₂	109.12	August	1st	1	6 ⁹ / ₃₂	123.50		
	2nd	1	3 ⁹ / ₃₂	108.95		2nd	1	6 ⁹ / ₃₂	123.50		
June	1st	1	3 ⁹ / ₃₂	108.56	September	1st	1	6 ⁹ / ₃₂	123.50		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	6 ⁹ / ₃₂	123.50		
July	1st	1	3 ⁹ / ₃₂	108.55	October	1st	1	6 ⁹ / ₃₂	123.50		
	2nd	1	3 ⁹ / ₃₂	108.55		2nd	1	6 ⁹ / ₃₂	123.50		
August	1st	1	3 ⁹ / ₃₂	108.55	November	1st	1	6 ⁹ / ₃₂	123.24		
	2nd	1	3 ⁹ / ₃₂	108.85		2nd	1	6 ⁹ / ₃₂	123.29		
September	1st	1	4 ⁹ / ₃₂	109.45	December	1st	1	6 ⁹ / ₃₂	123.43		
	2nd	1	4 ⁹ / ₃₂	109.56		2nd	1	6 ⁹ / ₃₂	125.50		

PRICES AND EXCHANGE

No. 55.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1899 to December 1918

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES †			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES †	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1899	d.				1904	d.			
January . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	6 & 7	7 & 8	January . . .	16 $\frac{5}{8}$	4	6 & 7	7 & 8
February . . .	16 $\frac{5}{8}$	3	7	3	February . . .	16 $\frac{5}{8}$	4	7	8
March . . .	16 $\frac{5}{8}$	3	7	8	March . . .	16 $\frac{5}{8}$	4	7 & 6	8 & 7
April . . .	16 $\frac{5}{8}$	3	7 & 6	8 & 7	April . . .	16 $\frac{5}{8}$	3	6 & 5	7 & 6
May . . .	16	3	6 & 5	7 & 6	May . . .	16 $\frac{5}{8}$	3	5 & 4	6 & 5
June . . .	16 $\frac{1}{8}$	3	5	6	June . . .	16 $\frac{5}{8}$	3	4 & 3	5 & 4
July . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	5 & 4	6 & 5	July . . .	16 $\frac{5}{8}$	3	3	4
August . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	4	5	August . . .	16 $\frac{5}{8}$	3	3	4
September . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7	September . . .	16 $\frac{5}{8}$	3	3	4
October . . .	16 $\frac{1}{8}$	5	6, 7, 8, & 7	7, 8, 9, & 8	October . . .	16 $\frac{5}{8}$	3	3, 4, & 5	4, 5, & 6
November . . .	16 $\frac{1}{8}$	6	7 & 6	8 & 7	November . . .	16 $\frac{1}{8}$	3	5 & 6	6 & 7
December . . .	16 $\frac{1}{8}$	6	6 & 7	7 & 8	December . . .	16 $\frac{1}{8}$	3	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{7}{8}$			
1900					1905				
January . . .	16 $\frac{1}{8}$	4	7 & 8	8 & 9	January . . .	16 $\frac{3}{8}$	3	6	7
February . . .	16 $\frac{3}{8}$	4	8	9	February . . .	16 $\frac{3}{8}$	3	6 & 7	7 & 8
March . . .	16 $\frac{3}{8}$	4	8, 7, & 6	9, 8, & 7	March . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	7, 8, & 7	8, 9, & 8
April . . .	16 $\frac{1}{8}$	4	6	7	April . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	7, 6, 5, & 4	8, 7, 6, & 5
May . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	6 & 5	7 & 6	May . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4	5
June . . .	16 $\frac{1}{8}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4	5
July . . .	16	4	4 & 3	5 & 4	July . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{1}{8}$	4	3 & 4	4 & 5	August . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3 & 4	4 & 5
September . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	September . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6
October . . .	16	4	5 & 4	6 & 5	October . . .	16 $\frac{3}{8}$	4	5	6
November . . .	16 $\frac{1}{8}$	4	4	5	November . . .	16 $\frac{3}{8}$	4	5 & 6	6 & 7
December . . .	16 $\frac{1}{8}$	4	4, 5, 6, & 7	5, 6, 7, & 8	December . . .	16 $\frac{3}{8}$	4	6 & 7	7 & 8
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			
1901					1906				
January . . .	16 $\frac{5}{8}$	5	7	8	January . . .	16 $\frac{5}{8}$	4	7 & 8	8 & 9
February . . .	16 $\frac{5}{8}$	4	7 & 8	8 & 9	February . . .	16 $\frac{5}{8}$	4	9	10
March . . .	16 $\frac{1}{8}$	4	8 & 7	9 & 8	March . . .	16 $\frac{5}{8}$	4	9, 8, & 7	10, 9, & 8
April . . .	16 $\frac{1}{8}$	4	7, 6, & 7	8, 7, & 8	April . . .	..	3 $\frac{1}{2}$	7, 6, & 5	8, 7, & 6
May . . .	16 $\frac{1}{8}$	4	7	8	May . . .	..	4	5, 6, 7, & 6	6, 7, 8, & 7
June . . .	16 $\frac{1}{8}$	3	7, 6, 5, & 4	8, 7, 6, & 5	June . . .	..	3 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5
July . . .	15 $\frac{3}{8}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{3}{8}$	3	3 & 4	4 & 5	August . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
September . . .	16 $\frac{3}{8}$	3	4 & 5	5 & 6	September . . .	..	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8
October . . .	16 $\frac{3}{8}$	4	5 & 4	6 & 5	October . . .	16 $\frac{1}{8}$	6	7 & 6	8 & 7
November . . .	16 $\frac{3}{8}$	4	4	5	November . . .	..	6	6, 7, & 8	7, 8, & 9
December . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	December . . .	16 $\frac{1}{8}$	6	8 & 9	9 & 10
Average exchange	16 $\frac{7}{8}$				Average exchange	16 $\frac{5}{8}$			
1902					1907				
January . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{1}{8}$	5	9	10
February . . .	16 $\frac{3}{8}$	3	7 & 8	8 & 9	February . . .	16 $\frac{1}{8}$	5	9	10
March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{8}$	5	9	10
April . . .	16	3	7 & 6	8 & 7	April . . .	16 $\frac{3}{8}$	4	9, 8, & 7	10, 9, & 8
May . . .	16	3	5	6	May . . .	16 $\frac{3}{8}$	4	7, 6, & 5	8, 7, & 6
June . . .	16	3	5 & 4	6 & 5	June . . .	16 $\frac{3}{8}$	4	5	6
July . . .	16 $\frac{1}{8}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{8}$	4	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{1}{8}$	3	3	4	August . . .	16 $\frac{5}{8}$	4 $\frac{1}{2}$	3	4
September . . .	16 $\frac{1}{8}$	3	3	4	September . . .	16 $\frac{1}{8}$	4 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
October . . .	16 $\frac{1}{8}$	4	3 & 4	4 & 5	October . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	5	6
November . . .	16 $\frac{3}{8}$	4	4	5	November . . .	16 $\frac{3}{8}$	7	5, & 6	6, & 7
December . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	December . . .	16 $\frac{5}{8}$	7	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{3}{8}$			
1903					1908				
January . . .	16 $\frac{3}{8}$	4	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{3}{8}$	6	7, 8, & 9	8, 9, & 10
February . . .	16 $\frac{3}{8}$	4	7 & 8	8 & 9	February . . .	16 $\frac{3}{8}$	4	9	10
March . . .	16 $\frac{3}{8}$	4	8 & 7	9 & 8	March . . .	16 $\frac{1}{8}$	3 $\frac{1}{2}$	9, 8, & 7	10, 9, & 8
April . . .	16	4	7, 6, & 5	8, 7, & 6	April . . .	16 $\frac{3}{8}$	3	7	8
May . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	5 & 6	6 & 7	May . . .	16 $\frac{3}{8}$	3	7 & 6	8, & 7
June . . .	16 $\frac{3}{8}$	3	6 & 5	7 & 6	June . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	6, & 5	7, & 6
July . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5	July . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4	August . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	3	4
September . . .	16 $\frac{3}{8}$	4	3	4	September . . .	16 $\frac{1}{8}$	2 $\frac{1}{2}$	3, & 4	4, & 5
October . . .	16 $\frac{3}{8}$	4	3	4	October . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4	5
November . . .	16 $\frac{3}{8}$	4	3	4	November . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7
December . . .	16 $\frac{3}{8}$	4	3, 4, 5, & 6	4, 5, 6, & 7	December . . .	16 $\frac{5}{8}$	2 $\frac{1}{2}$	6	7
Average exchange	16 $\frac{3}{8}$				Average exchange	16 $\frac{5}{8}$			

* At the close of the month

† Where more than one figure is entered, it will be assumed that these are the rates ruling in different dates of the month

No. 55.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1899 to December 1918—continued

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES†	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
1909	d.				1914	d.			
January . . .	16 $\frac{3}{8}$	3	6, 7, & 8	7, 8, & 9	January . . .	16 $\frac{1}{2}$	4	7	8
February . . .	16 $\frac{3}{8}$	3	8	9	February . . .	16 $\frac{3}{8}$	3	7	8
March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8	March . . .	16 $\frac{1}{2}$	3	7 & 6	8 & 7
April . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	7 & 6	8 & 7	April . . .	16 $\frac{1}{2}$	3	6	5
May . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	6 & 5	7 & 6	May . . .	16 $\frac{7}{8}$	3	5	6
June . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	5 & 4	6 & 5	June . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5
July . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4	July . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4
August . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4	August . . .	16 $\frac{5}{8}$	5	3 & 5	4 & 6
September . . .	16 $\frac{7}{8}$	2 $\frac{1}{2}$	3 & 4	4 & 5	September . . .	16 $\frac{5}{8}$	5	5	6
October . . .	16 $\frac{3}{8}$	5	4	5	October . . .	16 $\frac{5}{8}$	5	5	6
November . . .	16 $\frac{1}{2}$	5	4 & 5	5 & 6	November . . .	16 $\frac{5}{8}$	5	5 & 6	6 & 7
December . . .	16 $\frac{1}{2}$	4 $\frac{1}{2}$	5 & 6	6 & 7	December . . .	16 $\frac{5}{8}$	5	6	7
Average exchange .	16 $\frac{3}{8}$				Average exchange	16 $\frac{3}{8}$			
1910					1915				
January . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	6	7	January . . .	16 $\frac{5}{8}$	5	6	7
February . . .	16 $\frac{5}{8}$	3	6	7	February . . .	16 $\frac{3}{8}$	5	6	7
March . . .	16 $\frac{5}{8}$	4	6 & 7	7 & 8	March . . .	16 $\frac{5}{8}$	5	6	7
April . . .	16 $\frac{5}{8}$	4	7	8	April . . .	16 $\frac{1}{2}$	5	6	7
May . . .	16 $\frac{3}{8}$	4	7 & 6	8 & 7	May . . .	16 $\frac{3}{8}$	5	6	7
June . . .	16 $\frac{3}{8}$	3	6, 5 & 4	7, 6 & 5	June . . .	16 $\frac{3}{8}$	5	6 & 5	7 & 6
July . . .	16 $\frac{3}{8}$	3	3	4	July . . .	16 $\frac{1}{2}$	5	5	6
August . . .	16 $\frac{5}{8}$	3	3	4	August . . .	16 $\frac{1}{2}$	5	5	6
September . . .	16 $\frac{3}{8}$	4	3 & 4	4 & 5	September . . .	16 $\frac{3}{8}$	5	5 & 6	6 & 7
October . . .	16 $\frac{1}{2}$	5	4 & 5	5 & 6	October . . .	16 $\frac{1}{2}$	5	6	7
November . . .	16 $\frac{1}{2}$	5	6	7	November . . .	16 $\frac{1}{2}$	5	6	7
December . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	7	8	December . . .	16 $\frac{1}{2}$	5	6	7
Average exchange .	16 $\frac{5}{8}$				Average exchange	16 $\frac{5}{8}$			
1911					1916				
January . . .	16 $\frac{1}{2}$	4	7	8	January . . .	16 $\frac{3}{8}$	5	7 & 8	8 & 9
February . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	7 & 8	8 & 9	February . . .	16 $\frac{3}{8}$	5	8	9
March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8	March . . .	16 $\frac{3}{8}$	5	8	9
April . . .	16 $\frac{3}{8}$	3	7	8	April . . .	16 $\frac{1}{2}$	5	8 & 7	9 & 8
May . . .	16 $\frac{1}{2}$	3	7 & 6	8 & 7	May . . .	16 $\frac{1}{2}$	5	7	8
June . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5	June . . .	16 $\frac{3}{8}$	5	6 & 5	7 & 6
July . . .	16 $\frac{7}{8}$	3	4	5	July . . .	16 $\frac{1}{2}$	6	5	6
August . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4	August . . .	16 $\frac{1}{2}$	6	5	6
September . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	September . . .	16 $\frac{3}{8}$	6	5 & 6	6 & 7
October . . .	16 $\frac{1}{2}$	4	5	6	October . . .	16 $\frac{3}{8}$	6	6 & 7	7 & 8
November . . .	16 $\frac{1}{2}$	4	5	6	November . . .	16 $\frac{3}{8}$	6	7 & 8	8 & 9
December . . .	16 $\frac{3}{8}$	4	5	6	December . . .	16 $\frac{3}{8}$	6	8	9
Average exchange .	16 $\frac{5}{8}$				Average exchange	16 $\frac{1}{2}$			
1912					1917				
January . . .	16 $\frac{1}{2}$	4	5, 6, 7, & 8	6, 7, 8, & 9	January . . .	†	5 $\frac{1}{2}$	8	9
February . . .	16 $\frac{3}{8}$	4	8	9	February . . .	16 $\frac{1}{2}$	5 $\frac{1}{2}$	8 & 7	9 & 8
March . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	8, 7, & 6	9, 8, & 7	March . . .	16 $\frac{1}{2}$	5 $\frac{1}{2}$	7 & 6	8 & 7
April . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	6	7	April . . .	16 $\frac{1}{2}$	5	6	7
May . . .	16 $\frac{3}{8}$	3	6 & 5	7 & 6	May . . .	16 $\frac{1}{2}$	5	6	7
June . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5	June . . .	16 $\frac{1}{2}$	5	6	7
July . . .	16 $\frac{5}{8}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{2}$	5	6	7
August . . .	16 $\frac{5}{8}$	4	3	4	August . . .	17 $\frac{1}{8}$	5	6	7
September . . .	16 $\frac{3}{8}$	4	3 & 4	4 & 5	September . . .	17 $\frac{1}{8}$	5	6 & 5	7 & 6
October . . .	16 $\frac{1}{2}$	5	4 & 5	5 & 6	October . . .	17 $\frac{1}{8}$	5	5	6
November . . .	16 $\frac{3}{8}$	5	5, 6, & 7	6, 7, & 8	November . . .	17 $\frac{1}{8}$	5	5	6
December . . .	16 $\frac{1}{2}$	5	7	8	December . . .	17 $\frac{1}{8}$	5	5	6
Average exchange .	16 $\frac{1}{2}$				Average exchange	17 $\frac{1}{8}$			
1913					1918				
January . . .	16 $\frac{7}{8}$	5	7 & 8	8 & 9	January . . .	17 $\frac{1}{2}$	5	5 & 6	6 & 7
February . . .	16 $\frac{1}{2}$	5	8 & 7	9 & 8	February . . .	17 $\frac{1}{2}$	5	6	7
March . . .	16 $\frac{1}{2}$	5	7	8	March . . .	17 $\frac{1}{2}$	5	6	7
April . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	6, & 7	8 & 7	April . . .	18 $\frac{1}{2}$	5	6 & 5	7 & 6
May . . .	16 $\frac{5}{8}$	4 $\frac{1}{2}$	6	7	May . . .	18 $\frac{1}{2}$	5	5	6
June . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5	June . . .	18 $\frac{1}{2}$	5	5	6
July . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	6 & 3	5 & 4	July . . .	18 $\frac{1}{2}$	5	5	6
August . . .	16 $\frac{1}{2}$	0 $\frac{1}{2}$	3, 4 & 5	4, 5, & 6	August . . .	18 $\frac{1}{2}$	5	5	6
September . . .	16 $\frac{7}{8}$	4 $\frac{1}{2}$	5 & 6	6 & 7	September . . .	18 $\frac{1}{2}$	5	5	6
October . . .	16 $\frac{3}{8}$	5	6	7	October . . .	18 $\frac{1}{2}$	5	5 & 6	6 & 7
November . . .	16 $\frac{7}{8}$	5	6 & 7	7 & 8	November . . .	18 $\frac{1}{2}$	5	6	7
December . . .	16 $\frac{1}{2}$	5	7	8	December . . .	18 $\frac{1}{2}$	5		
Average exchange	16 $\frac{3}{8}$				Average exchange	18 $\frac{1}{2}$			

* At the close of the month

† Where more than one figure is entered it will be assumed that these are the rates ruling in different dates of the month

‡ Nominal, Banks only buying ready bill against cover.

PRICES AND EXCHANGE

No. 56.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1899 to DECEMBER 1918

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	₹ a.	₹ a.			₹ a.	₹ a.	
1899				1904			
January	15 0½	15 0½	24 2	January	15 —	15 —	24 3
February	15 1	15 1	24 2	February	15 —	15 —	25 —
March	15 1½	15 1½	24 10	March	15 —	15 —	24 4
April	15 4½	15 4½	24 6	April	15 —	15 —	24 3
May	15 2½	15 2½	24 5	May	15 —	15 —	24 1½
June	15 0½	15 0½	24 4	June	15 —	15 —	24 4
July	15 1½	15 1½	24 5½	July	15 —	15 —	24 3½
August	15 0½	15 0½	24 4½	August	15 —	15 —	24 3½
September	15 1½	15 1½	24 3	September	15 —	15 —	24 3
October	15 1	15 1	24 1	October	15 —	15 —	24 3½
November	15 1	15 1	24 5	November	15 —	15 —	24 2½
December	15 0½	15 0½	24 8	December	15 —	15 —	23 15½
1900				1905			
January	15 —	15 —	24 4	January	15 —	15 —	24 4½
February	15 —	15 —	24 5	February	15 —	15 —	24 11
March	15 —	15 —	24 13½	March	15 —	15 —	24 5½
April	15 —	15 —	24 4	April	15 —	15 —	24 4
May	15 —	15 —	24 8	May	15 —	15 —	24 2
June	15 —	15 —	24 4	June	15 —	15 —	24 2½
July	15 —	15 —	25 1	July	15 —	15 —	24 1
August	15 —	15 —	24 10½	August	15 —	15 —	24 2
September	15 —	15 —	24 14	September	15 —	15 —	24 0½
October	15 —	15 —	24 14	October	15 —	15 —	24 0½
November	15 —	15 —	24 11	November	15 —	15 —	24 0½
December	15 —	15 —	24 8	December	15 —	15 —	24 3½
1901				1906			
January	15 —	15 —	24 4	January	15 —	15 —	25 1
February	15 —	15 —	24 8	February	15 —	15 —	24 9
March	15 —	15 —	24 6	March	15 2½	15 —	24 2½
April	15 —	15 —	24 —	April	15 2½	15 0½	24 3½
May	15 —	15 —	24 2	May	15 3	15 0½	24 2½
June	15 —	15 —	24 2	June	15 4	15 0½	24 4½
July	15 —	15 —	24 3	July	15 3	15 —	24 5
August	15 —	15 —	24 6	August	15 3	15 0½	24 4
September	15 —	15 —	24 3	September	15 3	15 0½	24 3
October	15 —	15 —	24 3½	October	15 2	15 0½	24 3
November	15 —	15 —	24 1	November	15 2	15 0½	24 2½
December	15 —	15 —	24 —	December	15 1½	15 —	24 1½
1902				1907			
January	15 —	15 —	24 1	January	15 1½	15 —	24 4
February	15 —	15 —	24 4	February	15 2	15 —	24 11
March	15 —	15 —	24 3	March	15 —	15 —	24 5
April	15 —	15 —	24 2	April	15 0½	15 —	24 3½
May	15 —	15 —	24 —	May	15 0½	15 —	24 9
June	15 —	15 —	24 2	June	15 0½	15 —	24 11
July	15 —	15 —	24 2	July	15 0½	15 —	24 4½
August	15 —	15 —	24 4½	August	15 0½	15 —	24 5
September	15 —	15 —	24 15	September	15 0½	15 —	24 4½
October	15 —	15 —	24 5	October	15 0½	15 —	24 8½
November	15 —	15 —	24 4	November	15 0½	15 —	24 5½
December	15 —	15 —	24 2	December	15 0½	15 —	24 4½
1903				1908			
January	15 —	15 —	24 3	January	15 0½	15 —	24 7
February	15 —	15 —	25 —	February	15 0½	15 —	24 9½
March	15 —	15 —	24 4	March	15 0½	15 —	24 7½
April	15 —	15 —	24 1	April	15 0½	15 —	24 4½
May	15 —	15 —	24 3½	May	15 0½	15 —	24 4½
June	15 —	15 —	24 2½	June	15 0½	15 —	24 3½
July	15 —	15 —	25 —	July	15 0½	15 —	24 3
August	15 —	15 —	24 14	August	15 0½	15 —	24 7½
September	15 —	15 —	25 —	September	15 0½	15 —	24 4
October	15 —	15 —	24 15	October	15 0½	15 —	24 5
November	15 —	15 —	24 10½	November	15 1	15 0½	24 6
December	15 —	15 —	22 6	December	15 1	15 —	24 4

No. 56.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1899 to DECEMBER 1918—continued

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	R a.	R a.			R a.	R a.	
1909				1914			
January	15 1	15 —	24 3½	January	15 6	15 0½	24 3½
February	15 1½	15 0½	24 5	February	15 5	15 0	24 8
March	15 4½	15 1½	23 2½	March	15 6	15 0	24 4½
April	15 1½	15 0½	24 2	April	15 6	15 0	24 6
May	15 1½	15 0½	24 2	May	15 6	15 0	24 4½
June	15 2	15 1	24 2½	June	15 6	15 0	24 2
July	15 2	15 1½	24 3	July	15 6	15 0	24 2½
August	15 2½	15 1½	24 2½	August	15 10	15 6	25 10
September	15 2½	15 1½	24 12	September	15 10	15 5	25 6
October	15 2½	15 1	24 6	October	15 12	15 6½	25 11
November	15 1	15 0½	24 3½	November	15 10	15 4	24 14
December	15 1½	15 1	24 1	December	15 10	15 1½	24 5½
1910				1915			
January	15 0½	15 —	24 1½	January	15 10	15 1	24 2½
February	15 0½	15 —	24 1	February	15 10	15 1½	24 2
March	15 0½	15 —	24 —	March	15 10	15 1½	24 7½
April	15 0½	15 —	24 —	April	15 10	15 1	24 15
May	15 0½	15 —	24 0½	May	15 10	15 1½	24 15
June	15 0½	15 —	24 4½	June	15 10	15 2½	24 13½
July	15 0½	15 —	24 3½	July	15 11	15 3	25 4
August	15 0½	15 —	24 1½	August	15 10	15 2½	23 8
September	15 0½	15 —	24 2½	September	15 10	15 2	25 0½
October	15 0½	15 —	24 2	October	15 10	15 2½	25 8
November	15 0½	15 —	24 1	November	15 11	15 3½	26 7
December	15 0½	15 —	24 —	December	15 11	15 4½	26 9
1911				1916			
January	15 0½	15 —	23 14½	January	15 12	15 6	26 9
February	15 0½	15 —	23 15½	February	16 2	15 10	27 3
March	15 0½	15 —	23 15½	March	16 8	15 10½	26 2
April	15 0½	15 —	24 —	April	16 8	16 7½	27 10
May	15 0½	15 —	24 1	May	16 8	15 11½	26 5
June	15 0½	15 —	24 9	June	16 8	16 0½	26 7
July	15 0½	15 —	24 5	July	16 8	15 15½	25 4
August	15 0½	15 —	24 1	August	16 12	16 3½	26 8
September	15 0½	15 —	24 5	September	16 12	16 4½	26 3
October	15 4	15 0½	24 2½	October	17 0	16 4½	26 4
November	15 0½	15 —	24 1	November	17 6	16 9½	26 13
December	15 0½	15 —	24 1	December	17 4	16 2	26 4
1912				1917			
January	15 0½	15 —	24 —	January	17 0	16 0½	25 0
February	15 0½	15 —	25 6	February	17 0	16 0½	25 13½
March	15 0½	15 —	25 4	March	17 0	15 15½	25 15
April	15 0½	15 —	24 —	April	17 0	15 9½	26 7
May	15 4	15 —	24 2½	May	17 8	15 9	26 2
June	15 4½	15 —	24 5	June	17 8	15 3½	26 1½
July	15 4½	15 0½	24 4½	July	17 8	15 11½	26 13
August	15 4½	15 0½	24 8	August	17 8	16 2	26 14
September	15 4½	15 —	24 9½	September	17 8	16 0½	27 8
October	15 4½	15 —	24 3½	October	17 8	16 3	27 15
November	15 5	15 —	24 1½	November	18 0	17 1½	28 12
December	15 4½	15 —	24 13	December	18 0	17 1½	28 14
1913				1918			
January	15 5	15 —	24 7	January	18 8	17 13	30 4
February	15 5	15 —	24 14½	February	18 0	16 9	30 2
March	15 5	15 —	24 9	March	18 8	16 8½	30 2
April	15 4½	15 —	24 4½	April	18 9	16 15	30 0
May	15 5	15 —	24 7½	May	20 8	19 14	33 10
June	15 5	15 —	24 6	June	20 0	18 0	32 4
July	15 5	15 —	24 3	July	20 0	19 7½	32 4
August	15 5	15 —	24 —	August	19 12	20 8	32 12
September	15 5	15 —	24 8	September	nominal	nominal	32 4
October	15 6	15 —	24 7	October	"	"	30 8
November	15 7	15 —	24 10	November	"	"	29 0
December	15 6	15 —	24 9	December	"	"	30 4

PRICES AND EXCHANGE

No. 57.—PRICE (including import duty) of BAR SILVER in BOMBAY, in rupees and annas per 100 tolas for each month from 1899-1900 to 1918-1919

	April	May	June	July	August	September	October	November	December	January	February	March
	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.
1899-1900 . .	73 15 $\frac{1}{2}$	75 11 $\frac{5}{8}$	74 15 $\frac{7}{8}$	74 4 $\frac{1}{8}$	74 2 $\frac{9}{16}$	72 10 $\frac{11}{16}$	70 15 $\frac{11}{16}$	72 4 $\frac{11}{16}$	72 2 $\frac{11}{16}$	72 4 $\frac{1}{2}$	73 1	73 3 $\frac{1}{2}$
1900-01 . .	73 4 $\frac{11}{16}$	73 12 $\frac{11}{16}$	73 15 $\frac{5}{8}$	75 9 $\frac{1}{16}$	75 10 $\frac{1}{8}$	77 1 $\frac{1}{8}$	78 6 $\frac{1}{8}$	79 0 $\frac{1}{8}$	78 11 $\frac{1}{8}$	76 6 $\frac{3}{8}$	75 2 $\frac{1}{8}$	75 4 $\frac{3}{8}$
1901-02 . .	73 11 $\frac{1}{16}$	74 0 $\frac{1}{8}$	74 4 $\frac{1}{8}$	72 12 $\frac{9}{16}$	72 7 $\frac{2}{16}$	72 6 $\frac{1}{8}$	71 1 $\frac{1}{8}$	69 14 $\frac{1}{8}$	68 2 $\frac{1}{8}$	68 8 $\frac{1}{8}$	68 1 $\frac{1}{8}$	67 1 $\frac{1}{8}$
1902-03 . .	65 11 $\frac{1}{8}$	64 3 $\frac{1}{8}$	65 2 $\frac{1}{4}$	66 0 $\frac{1}{8}$	65 4	63 14 $\frac{5}{8}$	62 9 $\frac{1}{8}$	60 8 $\frac{1}{2}$	58 15 $\frac{3}{8}$	58 13 $\frac{1}{8}$	59 2 $\frac{1}{8}$	60 4 $\frac{1}{8}$
1903-04 . .	63 4 $\frac{1}{2}$	67 8 $\frac{1}{2}$	65 3 $\frac{1}{2}$	65 10 $\frac{1}{2}$	69 1 $\frac{1}{2}$	71 4 $\frac{1}{2}$	74 3 $\frac{1}{2}$	72 5 $\frac{1}{2}$	68 4 $\frac{1}{2}$	70 7 $\frac{1}{2}$	70 13 $\frac{1}{2}$	70 10 $\frac{1}{2}$
1904-05 . .	68 2 $\frac{1}{2}$	68 2	68 9 $\frac{1}{2}$	71 12 $\frac{1}{2}$	71 8 $\frac{1}{2}$	70 11 $\frac{1}{2}$	71 1 $\frac{1}{2}$	72 9 $\frac{1}{2}$	74 11 $\frac{1}{2}$	75 8 $\frac{1}{2}$	74 9	72 1
1905-06 . .	69 15 $\frac{1}{2}$	71 7 $\frac{1}{2}$	72 6	72 5 $\frac{1}{2}$	74 1 $\frac{1}{2}$	76 2 $\frac{1}{2}$	77 1 $\frac{1}{2}$	77 15 $\frac{1}{2}$	79 8 $\frac{1}{2}$	80 13 $\frac{1}{2}$	80 2 $\frac{1}{2}$	79 10 $\frac{1}{2}$
1906-07 . .	81 13 $\frac{1}{2}$	83 6 $\frac{1}{2}$	80 10 $\frac{1}{2}$	80 7 $\frac{1}{2}$	81 4 $\frac{1}{2}$	82 7 $\frac{1}{2}$	85 5 $\frac{1}{2}$	86 11 $\frac{1}{2}$	84 3 $\frac{1}{2}$	84 12 $\frac{1}{2}$	83 14 $\frac{1}{2}$	83 14 $\frac{1}{2}$
1907-08 . .	81 2 $\frac{1}{2}$	83 2 $\frac{1}{2}$	82 8 $\frac{1}{2}$	84 4 $\frac{1}{2}$	85 4 $\frac{1}{2}$	83 8 $\frac{1}{2}$	77 9 $\frac{1}{2}$	72 12 $\frac{1}{2}$	70 7 $\frac{1}{2}$	69 14 $\frac{1}{2}$	71 4 $\frac{1}{2}$	70 1 $\frac{1}{2}$
1908-09 . .	68 10 $\frac{1}{2}$	66 12 $\frac{1}{2}$	67 6 $\frac{1}{2}$	66 10 $\frac{1}{2}$	64 4 $\frac{1}{2}$	64 4 $\frac{1}{2}$	64 1 $\frac{1}{2}$	61 10 $\frac{1}{2}$	59 13 $\frac{1}{2}$	63 12 $\frac{1}{2}$	63 7 $\frac{1}{2}$	62 8 $\frac{1}{2}$
1909-10 . .	63 8 $\frac{1}{2}$	65 7 $\frac{1}{2}$	65 5 $\frac{1}{2}$	63 5 $\frac{1}{2}$	63 4 $\frac{1}{2}$	63 0 $\frac{1}{2}$	62 6 $\frac{1}{2}$	61 6 $\frac{1}{2}$	63 0 $\frac{1}{2}$	63 12 $\frac{1}{2}$	63 7 $\frac{1}{2}$	68 10 $\frac{1}{2}$
1910-11 . .	71 7 $\frac{1}{2}$	72 7 $\frac{1}{2}$	72 5 $\frac{1}{2}$	72 8 $\frac{1}{2}$	70 15 $\frac{1}{2}$	71 11 $\frac{1}{2}$	74 2 $\frac{1}{2}$	74 6 $\frac{1}{2}$	72 15 $\frac{1}{2}$	72 7 $\frac{1}{2}$	70 2 $\frac{1}{2}$	70 13 $\frac{1}{2}$
1911-12 . .	71 13 $\frac{1}{2}$	71 13 $\frac{1}{2}$	71 11 $\frac{1}{2}$	71 3 $\frac{1}{2}$	70 9 $\frac{1}{2}$	70 13 $\frac{1}{2}$	71 5 $\frac{1}{2}$	73 5 $\frac{1}{2}$	73 5 $\frac{1}{2}$	75 1 $\frac{1}{2}$	77 13 $\frac{1}{2}$	78 9 $\frac{1}{2}$
1912-13 . .	79 8 $\frac{1}{2}$	79 8 $\frac{1}{2}$	80 15 $\frac{1}{2}$	80 3 $\frac{1}{2}$	81 1 $\frac{1}{2}$	83 2 $\frac{1}{2}$	83 8 $\frac{1}{2}$	82 4 $\frac{1}{2}$	82 11 $\frac{1}{2}$	81 11 $\frac{1}{2}$	82 9 $\frac{1}{2}$	80 1
1913-14 . .	77 6 $\frac{1}{2}$	79 13 $\frac{1}{2}$	78 12 $\frac{1}{2}$	78 4 $\frac{1}{2}$	79 3 $\frac{1}{2}$	80 1 $\frac{1}{2}$	80 7 $\frac{1}{2}$	79 4 $\frac{1}{2}$	77 5 $\frac{1}{2}$	77 12 $\frac{1}{2}$	77 6 $\frac{1}{2}$	78 4 $\frac{1}{2}$
1914-15 . .	78 2 $\frac{1}{2}$	77 11 $\frac{1}{2}$	75 9 $\frac{1}{2}$	74 0 $\frac{1}{2}$	76 15 $\frac{1}{2}$	75 5 $\frac{1}{2}$	72 10 $\frac{1}{2}$	71 5 $\frac{1}{2}$	70 0 $\frac{1}{2}$	68 9 $\frac{1}{2}$	68 8 $\frac{1}{2}$	70 4 $\frac{1}{2}$
1915-16 . .	70 12 $\frac{1}{2}$	70 5 $\frac{1}{2}$	69 8 $\frac{1}{2}$	67 14 $\frac{1}{2}$	68 1 $\frac{1}{2}$	69 7	70 5 $\frac{1}{2}$	73 5	76 12 $\frac{1}{2}$	77 12 $\frac{1}{2}$	78 12 $\frac{1}{2}$	79 6 $\frac{1}{2}$
1916-17 . .	86 13 $\frac{1}{2}$	93 5 $\frac{1}{2}$	86 13 $\frac{1}{2}$	85 12 $\frac{1}{2}$	87 12 $\frac{1}{2}$	91 2 $\frac{1}{2}$	91 10 $\frac{1}{2}$	94 2 $\frac{1}{2}$	97 10 $\frac{1}{2}$	101 11 $\frac{1}{2}$	101 3 $\frac{1}{2}$	97 9 $\frac{1}{2}$
1917-18 . .	98 15 $\frac{1}{2}$	100 4 $\frac{1}{2}$	98 9 $\frac{1}{2}$	103 11 $\frac{1}{2}$	106 13	109 5	107 5 $\frac{1}{2}$	110 4 $\frac{1}{2}$	111 1 $\frac{1}{2}$	109 14 $\frac{1}{2}$	108 2 $\frac{1}{2}$	111 15 $\frac{1}{2}$
1918-19 . .	117 15 $\frac{1}{2}$	122 3 $\frac{1}{2}$	117 13 $\frac{1}{2}$	120 7 $\frac{1}{2}$	120 0	120 0	113 4	104 13 $\frac{1}{2}$	105 11 $\frac{1}{2}$	112 2	115 9 $\frac{1}{2}$	116 0

No. 58.—RATE of EXCHANGE between BOMBAY and HONGKONG in rupees per 100 dollars, for each month from 1899-1900 to 1918-1919

	April	May	June	July	August	September	October	November	December	January	February	March
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1899-1900 . .	150 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	151	150 $\frac{1}{2}$	147 $\frac{1}{2}$	144 $\frac{1}{2}$	146 $\frac{1}{2}$	147 $\frac{1}{2}$	146 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$
1900-01 . .	147 $\frac{1}{2}$	148	148 $\frac{1}{2}$	151	152 $\frac{1}{2}$	154 $\frac{1}{2}$	156 $\frac{1}{2}$	157 $\frac{1}{2}$	158 $\frac{1}{2}$	156 $\frac{1}{2}$	152 $\frac{1}{2}$	151 $\frac{1}{2}$
1901-02 . .	149 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	148 $\frac{1}{2}$	146 $\frac{1}{2}$	146 $\frac{1}{2}$	145 $\frac{1}{2}$	143 $\frac{1}{2}$	141 $\frac{1}{2}$	141 $\frac{1}{2}$	140 $\frac{1}{2}$	138 $\frac{1}{2}$
1902-03 . .	134 $\frac{1}{2}$	129 $\frac{1}{2}$	130 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	130 $\frac{1}{2}$	128 $\frac{1}{2}$	123 $\frac{1}{2}$	119 $\frac{1}{2}$	118 $\frac{1}{2}$	118 $\frac{1}{2}$	119 $\frac{1}{2}$
1903-04 . .	123 $\frac{1}{2}$	127 $\frac{1}{2}$	126 $\frac{1}{2}$	129 $\frac{1}{2}$	136 $\frac{1}{2}$	140 $\frac{1}{2}$	140 $\frac{1}{2}$	135 $\frac{1}{2}$	129 $\frac{1}{2}$	134 $\frac{1}{2}$	139 $\frac{1}{2}$	137 $\frac{1}{2}$
1904-05 . .	132 $\frac{1}{2}$	134 $\frac{1}{2}$	136 $\frac{1}{2}$	138 $\frac{1}{2}$	136 $\frac{1}{2}$	136 $\frac{1}{2}$	137 $\frac{1}{2}$	139 $\frac{1}{2}$	142 $\frac{1}{2}$	146 $\frac{1}{2}$	144 $\frac{1}{2}$	139 $\frac{1}{2}$
1905-06 . .	139	141 $\frac{1}{2}$	141 $\frac{1}{2}$	141 $\frac{1}{2}$	143 $\frac{1}{2}$	145 $\frac{1}{2}$	146 $\frac{1}{2}$	153 $\frac{1}{2}$	153 $\frac{1}{2}$	155 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$
1906-07 . .	155 $\frac{1}{2}$	158 $\frac{1}{2}$	158 $\frac{1}{2}$	159 $\frac{1}{2}$	159 $\frac{1}{2}$	164 $\frac{1}{2}$	168 $\frac{1}{2}$	170 $\frac{1}{2}$	167 $\frac{1}{2}$	167 $\frac{1}{2}$	166 $\frac{1}{2}$	162 $\frac{1}{2}$
1907-08 . .	156 $\frac{1}{2}$	163 $\frac{1}{2}$	164	165 $\frac{1}{2}$	167 $\frac{1}{2}$	166 $\frac{1}{2}$	159 $\frac{1}{2}$	153 $\frac{1}{2}$	147 $\frac{1}{2}$	144 $\frac{1}{2}$	143 $\frac{1}{2}$	142 $\frac{1}{2}$
1908-09 . .	140 $\frac{1}{2}$	134 $\frac{1}{2}$	137 $\frac{1}{2}$	142 $\frac{1}{2}$	132 $\frac{1}{2}$	139 $\frac{1}{2}$	134	130 $\frac{1}{2}$	127 $\frac{1}{2}$	132 $\frac{1}{2}$	127	131 $\frac{1}{2}$
1909-10 . .	132 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	131 $\frac{1}{2}$	130 $\frac{1}{2}$	132 $\frac{1}{2}$	134 $\frac{1}{2}$	132 $\frac{1}{2}$	130 $\frac{1}{2}$
1910-11 . .	133 $\frac{1}{2}$	135 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	134 $\frac{1}{2}$	135 $\frac{1}{2}$	139 $\frac{1}{2}$	140 $\frac{1}{2}$	137 $\frac{1}{2}$	136 $\frac{1}{2}$	133 $\frac{1}{2}$	143 $\frac{1}{2}$
1911-12 . .	135 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	139	139 $\frac{1}{2}$	141 $\frac{1}{2}$	146 $\frac{1}{2}$	143 $\frac{1}{2}$
1912-13 . .	147 $\frac{1}{2}$	151 $\frac{1}{2}$	152 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	153 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$	153 $\frac{1}{2}$	147 $\frac{1}{2}$
1913-14 . .	149 $\frac{1}{2}$	151 $\frac{1}{2}$	150 $\frac{1}{2}$	149 $\frac{1}{2}$	150 $\frac{1}{2}$	151 $\frac{1}{2}$	150 $\frac{1}{2}$	148 $\frac{1}{2}$	146 $\frac{1}{2}$	144 $\frac{1}{2}$	143 $\frac{1}{2}$	140 $\frac{1}{2}$
1914-15 . .	146 $\frac{1}{2}$	146 $\frac{1}{2}$	144	139 $\frac{1}{2}$	138 $\frac{1}{2}$	138 $\frac{1}{2}$	136 $\frac{1}{2}$	134 $\frac{1}{2}$	140 $\frac{1}{2}$	138 $\frac{1}{2}$	137 $\frac{1}{2}$	140 $\frac{1}{2}$
1915-16 . .	141 $\frac{1}{2}$	141 $\frac{1}{2}$	139 $\frac{1}{2}$	135 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	138 $\frac{1}{2}$	141 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$	149 $\frac{1}{2}$
1916-17 . .	157 $\frac{1}{2}$	168 $\frac{1}{2}$	157 $\frac{1}{2}$	155 $\frac{1}{2}$	160 $\frac{1}{2}$	164 $\frac{1}{2}$	165 $\frac{1}{2}$	171 $\frac{1}{2}$	177 $\frac{1}{2}$	174 $\frac{1}{2}$	176 $\frac{1}{2}$	173 $\frac{1}{2}$
1917-18 . .	175 $\frac{1}{2}$	177 $\frac{1}{2}$	183 $\frac{1}{2}$	192 $\frac{1}{2}$	209 $\frac{1}{2}$	227 $\frac{1}{2}$	198 $\frac{1}{2}$	207 $\frac{1}{2}$	211 $\frac{1}{2}$	214 $\frac{1}{2}$	210 $\frac{1}{2}$	216 $\frac{1}{2}$
1918-19 . .	212 $\frac{1}{2}$	210 $\frac{1}{2}$	217 $\frac{1}{2}$	222 $\frac{1}{2}$	232 $\frac{1}{2}$	248 $\frac{1}{2}$	227 $\frac{1}{2}$	218 $\frac{1}{2}$	224 $\frac{1}{2}$	218 $\frac{1}{2}$	211 $\frac{1}{2}$	209 $\frac{1}{2}$

NOTE.—The figures represent the monthly average of daily quotations

No. 59.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1899-1900 to 1918-19

	3 PER CENT 1896-97		3½ PER CENT GUARANTEED			3 PER CENT 1896-97		3½ PER CENT GUARANTEED	
	R a.		R a.			R a.		R a.	
	Discount		Discount			Discount		Discount	
1899-1900					1905-06				
April	5	2	1	—	April	12	7	1	—
May	4	11	1	7	May	12	4	1	3
June	5	—	—	15	June	12	4	1	7
July	5	—	—	12	July	12	7	1	7
August	5	5	—	3	August	11	11	—	9
September	6	5	Discount		September	11	11	—	12
October	9	13	3	7	October	11	14	1	7
November	9	5	5	15	November	12	1	1	10
December	8	13	4	8	December	12	9	1	15
January	10	8	3	12	January	13	1	1	15
February	11	5	4	12	February	12	15	1	5
March	11	13	4	11	March	13	—	—	13
			4	10	1906-07				
1900-01					April	13	2	—	10
April	11	13	3	11	May	13	4	1	9
May	11	9	4	3	June	13	5	1	3
June	11	12	4	2	July	13	9	2	1
July	12	4	5	8	August	13	14	2	13
August	12	9	5	6	September	14	9	2	14
September	12	2	4	2	October	14	12	3	3
October	11	13	2	13	November	15	15	3	10
November	11	8	2	11	December	15	15	4	14
December	12	10	3	15	January	16	—	3	12
January	13	7	4	12	February	16	8	3	13
February	13	12	5	—	March	17	15	2	9
March	13	11	4	12	1907-08				
1901-02					April	17	12	2	7
April	13	8	4	5	May	17	11	2	—
May	14	2	5	2	June	18	12	3	14
June	14	10	5	—	July	18	12	3	12
July	15	8	4	6	August	18	8	3	4
August	15	8	3	—	September	18	7	2	2
September	15	8	3	4	October	18	7	3	1
October	15	12	4	3	November	18	7	4	—
November	16	2	4	10	December	18	8	3	10
December	16	8	4	6	January	22	2	4	2
January	16	13	4	3	February	21	6	3	15
February	16	12	3	7	March	21	8	4	8
March	16	15	3	12	1908-09				
1902-03					April	21	7	3	6
April	17	—	2	9	May	20	10	4	2
May	15	10	—	15	June	20	8	4	1
June	15	5	1	14	July	20	1	4	2
July	15	8	2	8	August	19	8	4	5
August	15	7	2	3	September	19	8	4	9
September	14	1	1	8	October	19	8	4	12
October	14	—	1	11	November	19	—	5	6
November	14	4	2	8	December	19	—	5	3
December	14	15	2	9	January	19	—	5	9
January	15	4	2	10	February	19	—	6	3
February	15	1	2	3	March	19	—	6	9
March	14	9	1	6	1909-10				
1903-04					April	19	—	6	2
April	13	2	1	—	May	19	—	5	9
May	13	—	1	2	June	19	—	5	12
June	13	—	1	3	July	19	—	5	11
July	13	1	1	9	August	18	12	5	5
August	13	—	1	4	September	18	—	5	2
September	13	1	1	—	October	18	—	5	6
October	13	3	1	4	November	18	8	6	4
November	13	5	1	9	December	20	—	6	15
December	13	10	2	6	January	19	4	6	6
January	14	1	4	6	February	19	—	6	2
February	14	11	4	4	March	19	—	6	4
March	14	12	2	1	1910-11				
1904-05					April	19	—	5	11
April	14	12	1	15	May	18	11	4	14
May	14	5	1	12	June	18	8	4	12
June	14	2	2	—	July	18	3	4	1
July	13	13	1	10	August	18	3	4	—
August	13	4	—	12	September	18	14	5	2
September	13	4	1	4	October	19	8	6	—
October	13	4	2	5	November	19	8	6	6
November	13	10	2	10	December	19	3	5	3
December	13	12	1	15	January	18	8	4	14
January	13	12	2	—	February	18	4	4	6
February	13	11	1	6	March	18	—	3	14
March	13	2	1	1					

PRICES AND EXCHANGE

No. 59:—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1899-1900 to 1918-19—continued

	3 PER CENT 1896-97	3½ PER CENT GUARANTEED		3 PER CENT 1896-97	3½ PER CENT GUARANTEED
	R a. Discount	R a. Discount		R a. Discount	R a. Discount
1911-12			1916-17		
April	18 2	4 —	April	30 11	18 8
May	18 1	3 13	May	32 —	19 —
June	18 —	3 8	June	32 —	19 4
July	18 —	3 14	July	34 2	22 2
August	18 —	3 11	August	35 —	23 —
September	18 1	4 6	September	35 —	21 1
October	18 6	5 1	October	35 —	22 2
November	18 5	4 7	November	35 —	23 7
December	18 —	3 8	December	35 —	23 8
January	18 —	4 7	January	35 —	23 12
February	18 —	4 2	February	39 5	29 6
March	18 —	3 15	March	39 15	29 15
1912-13			1917-18		
April	17 14	3 3	April	41 14	31 14
May	17 2	3 2	May	42 —	32 —
June	17 —	3 15	June	42 6	32 6
July	17 —	3 14	July	43 —	33 —
August	17 —	3 12	August	42 11	32 11
September	17 —	4 1	September	40 10	30 10
October	17 5	4 4	October	41 —	31 —
November	18 —	4 7	November	40 —	30 —
December	18 —	4 11	December	40 —	30 —
January	18 —	4 15	January	40 —	30 —
February	18 —	4 13	February	40 —	30 6
March	18 —	4 13	March	40 6	31 10
1913-14			1918-19		
April	18 —	4 3	April	41 11	33 11
May	18 —	3 12	May	42 —	34 15
June	18 —	3 14	June	41 10	24 12
July	18 —	3 12	July	40 —	32 10
August	17 15	3 12	August	38 5	29 10
September	17 11	4 10	September	38 6	28 7
October	17 12	4 10	October	37 2	26 10
November	17 12	4 13	November	31 8	20 1
December	17 12	4 8	December	33 13	24 —
January	17 12	4 10	January	35 —	25 —
February	17 11	4 2	February	35 2	25 1
March	17 —	4 4	March	37 3	27 6
1914-15					
April	17 —	4 4			
May	17 —	4 1			
June	17 —	4 3			
July	17 —	4 2			
August	19 11	6 13			
September	20 7	7 —			
October	20 —	7 —			
November	20 —	7 12			
December	20 —	7 6			
January	20 —	6 6			
February	20 —	6 13			
March	20 —	7 13			
1915-16					
April	20 —	6 11			
May	20 —	6 7			
June	20 1	6 8			
July	21 10	10 —			
August	22 —	11 —			
September	22 13	11 12			
October	25 —	12 15			
November	25 1	13 13			
December	30 11	18 11			
January	31 10	19 4			
February	28 5	15 14			
March	30 9	18 6			

No. 60.—AVERAGE PRICES (in sterling) in LONDON of INDIA STOCK

	January	February	March	April	May	June	July	August	September	October	November	December	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
3½ per cent															
1898 . . .	116½	116½	114½	113½	113½	113½	114	113½	113½	113	114½	116	115½	113½	114½
1899 . . .	116½	116½	115½	115½	115½	114½	113½	113	112½	112	112	108½	115½	112½	113½
1900 . . .	110½	109½	109½	110½	110½	108½	107	107½	109	109½	100½	108½	110½	107½	109½
1901 . . .	107½	108½	108	107½	108	108½	107½	108½	108½	107½	107½	107	108½	106½	107½
1902 . . .	108	108	108	108½	109½	110	109½	108½	106½	106½	107	106½	108½	107½	108½
1903 . . .	107½	107½	108½	106½	107½	107½	108½	107½	105½	104½	104½	104	107½	105½	108½
1904 . . .	103½	104	103	103½	106	105½	104½	104½	104½	105½	105½	104½	105½	103½	104½
1905 . . .	106	107½	107½	106½	105½	105½	105	105½	105½	103½	104½	105½	106½	105½	105½
1906 . . .	105½	106½	105½	105½	104½	103½	102½	104½	103½	103½	103½	103½	105½	103½	104½
1907 . . .	103½	102½	101½	101½	99½	98	97½	97½	98½	99½	98½	100½	100½	98½	99½
1908 . . .	100½	101½	101½	100½	99½	100½	99½	99½	99½	99	99½	98½	100½	99	99½
1909 . . .	98½	97½	96½	98½	99½	98½	98	97½	97½	97½	97½	97½	98½	97½	97½
1910 . . .	97½	96½	95½	95½	96	95½	95½	94½	93½	93½	94	94½	95½	94½	95½
1911 . . .	95	96½	96½	96½	96	94½	93½	93½	93½	93½	94	93½	95½	93½	94½
1912 . . .	94	94½	93½	93½	92½	92½	91	92½	92	90½	91½	91½	93½	91½	92½
1913 . . .	90½	90½	89½	90½	89½	88	87½	89½	89½	88	87½	86	89½	88½	88½
1914 . . .	89½	91	88½	88½	88½	88½	87½	(a)	(a)	(a)	(a)	(a)	90½	87	88½
1915 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b) . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	70½	70½	68½	67½	64½	69½	67½	68½*
3 per cent															
1898 . . .	108½	108½	106½	105½	106½	107	107	106½	106½	105½	106½	106½	107½	105½	106½
1899 . . .	107½	108½	108	107½	107½	107½	108½	108½	108½	106½	106½	109½	108½	106½	107½
1900 . . .	103½	103½	103½	103½	102½	101½	98	96½	98½	99½	101½	101½	102½	99½	101½
1901 . . .	100½	101½	101½	100½	101	100½	99	99	99	98½	98½	98½	100½	98½	99½
1902 . . .	99½	100½	101	101½	101½	101½	101½	100½	99½	99½	100	100½	101½	99½	100½
1903 . . .	100½	100½	99½	99	99½	98½	98½	97½	96½	96½	97	97	99½	97½	98½
1904 . . .	95½	95	94½	95½	96½	96½	95½	93½	94½	95½	94½	95½	96½	94½	95½
1905 . . .	96	97½	98½	97½	97½	97½	97	97½	97½	95½	95½	97½	97½	96½	97½
1906 . . .	96½	97½	96½	96½	95½	94½	93½	94½	93½	91½	92½	92½	95½	93½	94½
1907 . . .	92½	92½	90½	90½	88½	86½	86	85½	85½	85½	85½	86½	88½	87	87
1908 . . .	88½	92	92½	91½	90	91½	89½	88½	88½	88	87½	86	90½	88½	89½
1909 . . .	85½	85½	85½	88½	89	86½	86½	85½	84½	84	84½	84½	86½	85½	85½
1910 . . .	84	83½	82½	82½	83½	82½	82½	81½	80½	80½	81½	82	82½	81½	82½
1911 . . .	82½	83½	83½	83½	83	81½	80½	80½	79½	79½	80½	80	82½	80½	81½
1912 . . .	79½	80½	80	80½	79½	79	77½	78½	78½	77	78½	78½	79½	78½	79½
1913 . . .	77½	76½	75½	76½	76½	75½	75½	76½	75½	75½	74½	73½	76½	75½	75½
1914 . . .	76½	78	75½	75½	75	74½	74½	(a)	(a)	(a)	(a)	(a)	77½	73½	75½
1915 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b) . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	60½	59½	58½	57½	56½	59½	57½	58½
2½ per cent															
1898 . . .	95½	94½	93½	91½	92	92	90½	90	89½	87½	88½	89½	92½	89½	91½
1899 . . .	91½	93½	93½	93½	93½	93½	92½	92½	91½	89½	90½	87½	93½	90½	91½
1900 . . .	88½	89½	89½	90	89½	89	87	86	85½	86	87	86½	88½	86½	87½
1901 . . .	86½	87½	87½	86½	86½	86½	85½	86	86	85½	85½	84½	87½	85½	86½
1902 . . .	85	85½	85½	86½	88½	89½	89½	88½	87½	86½	86½	86	88	86½	87½
1903 . . .	86	86	85½	84½	84½	84	84½	83½	81½	80½	80½	80½	84½	82½	83½
1904 . . .	80½	80	79½	80½	83	83½	81½	80	80½	80½	80	80	81½	79½	80½
1905 . . .	80½	81½	84½	83½	82½	82½	82½	82	81½	80½	80½	81	82½	81½	82½
1906 . . .	80½	81½	81½	81½	80½	79½	77½	78½	77½	76½	77½	77½	80½	78½	79½
1907 . . .	78½	78½	77	76	75	72½	72½	71½	71½	72	72	73	75½	73½	74½
1908 . . .	74½	78½	78½	78½	76½	76	75	74½	74	..	..	..	77½	75½	76½

NOTE.—For prices of the 10½ per cent, 5 per cent, and 4 per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)

(a) Quotations not available

(b) Later quotations not available

* Average for 5 months

† " " 9 months

‡ " " 7 months

PRICES AND EXCHANGE

61.—AVERAGE PRICES (in sterling) in LONDON of ENFACED RUPEE PAPER

	January	Feb- ruary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
4 per cent															
1893 . . .	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{3}{4}$	63 $\frac{1}{2}$	63	66 $\frac{3}{4}$	69 $\frac{3}{4}$	67	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{3}{4}$
1894 . . .	63 $\frac{1}{2}$	58 $\frac{1}{2}$	59 $\frac{1}{2}$	58 $\frac{1}{2}$	54 $\frac{3}{4}$	56 $\frac{1}{2}$	55 $\frac{3}{4}$	57 $\frac{1}{2}$	58 $\frac{1}{2}$	converted into 3 $\frac{1}{2}$ per cent			59 $\frac{1}{2}$	56 $\frac{3}{4}$	57 $\frac{1}{2}$
3 $\frac{1}{2}$ per cent															
1895 . . .	54 $\frac{3}{4}$	55 $\frac{3}{4}$	56 $\frac{1}{2}$	58 $\frac{1}{2}$	58 $\frac{3}{4}$	58 $\frac{1}{2}$	59 $\frac{5}{8}$	59 $\frac{1}{2}$	60 $\frac{1}{2}$	62 $\frac{1}{2}$	60 $\frac{1}{2}$	60 $\frac{1}{2}$	59 $\frac{1}{2}$	57 $\frac{3}{4}$	58
1896 . . .	61 $\frac{1}{2}$	63 $\frac{3}{4}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{3}{4}$	64 $\frac{1}{2}$	64 $\frac{7}{8}$	64 $\frac{3}{4}$	63 $\frac{5}{8}$	61 $\frac{3}{4}$	63	62 $\frac{3}{4}$	64 $\frac{1}{2}$	62 $\frac{3}{4}$	63 $\frac{1}{2}$
1897 . . .	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$
1898 . . .	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	61 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$
1899 . . .	64 $\frac{1}{2}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{1}{2}$	67 $\frac{1}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$
1900 . . .	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1901 . . .	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1902 . . .	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$
1903 . . .	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$
1904 . . .	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$
1905 . . .	65 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	66 $\frac{1}{2}$
1906 . . .	66	66 $\frac{1}{2}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$	65 $\frac{1}{2}$
1907 . . .	64 $\frac{1}{2}$	65 $\frac{1}{2}$	65	66	65 $\frac{1}{2}$	65 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{1}{2}$	63	63 $\frac{1}{2}$	65	64 $\frac{1}{2}$	64 $\frac{1}{2}$
1908 . . .	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1909 . . .	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$
1910 . . .	62 $\frac{1}{2}$	62 $\frac{1}{2}$	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63	62 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1911 . . .	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64	64 $\frac{1}{2}$
1912 . . .	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$	64 $\frac{1}{2}$
1913 . . .	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$
1914 . . .	63 $\frac{1}{2}$	64 $\frac{1}{2}$	61 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	63 $\frac{1}{2}$	(a)	(a)	(a)	(a)	(a)	64 $\frac{1}{2}$	63 $\frac{1}{2}$	63

NOTE.—For the 5 $\frac{1}{2}$ per cent and 4 $\frac{1}{2}$ per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)
(a) Later quotations not available

MILITARY SERVICES

[FOR TABLE, SEE PAGE 106.]

The table on Military Services shows the detailed items of military receipts and expenditure of the Government of India, both in England and in India, for the last five years. The statistics do not take into account the expenditure on military operations, which is treated as extraordinary expenditure and met from the excess of ordinary revenues over ordinary outlay.

Military receipts on an average amount to over £1.65 millions. They represent about 1.6 per cent of the total revenue of the Government of India. They are derived from army, marine, and military works, and are distributed between India and England in the proportion of 4 to 1. Army receipts are derived from dairy farms, the sale proceeds of surplus stores, unserviceable animals, carts, etc., the capitation rate payable by the Imperial Government in respect of Indian troops lent for service in the Colonies, contributions and subscriptions towards the Indian Military Service Family Pensions, and contributions by the Imperial Government in respect of the cost of transport of troops and military charges for Aden. Marine receipts are derived from dockyard services and supplies, hire of vessels, and sale-proceeds of vessels and stores. Receipts on account of military works are derived mainly from rent of buildings, etc.

The gross military expenditure averages about £30 millions, and is 30 per cent of the total expenditure of the Government of India. The amount spent in India is over R36 crores (over £24 millions) and that in England £5.6 millions, the ratio being 81 and 19 per cent, respectively. The charges are shown under the heads of (1) effective, (2) non-effective, (3) marine, (4) military works, and (5) special defence works, the proportions

	R(crores)		
Effective	36	81.1	per cent.
Non-effective	5	10.8	"
Marine	1	2.6	"
Military works	2	5.5	"
Special Defence works	0.01	0.03	"

and of other services connected with the maintenance of the British establishment in India. The chief items

	R(crores.)		per cent.	
Regimental pay, allowances and charges (including volunteers and Indian Defence Force)	10	23.7		being as stated in the margin. The effective expenditure represents the cost of maintaining the standing army, and averages over R36 crores (over £24 millions). One of the most important items of army charges in England is the payment made to the Home Government to cover the cost of recruiting and training,
Supply and Transport (including farms)	3	9		and of other services connected with the maintenance of the British establishment in India. The chief items of effective charges are stated in the margin. The other items of effective charges are—administration, accounts, veterinary services, army clothing, remount establishments, medical services and stores, ecclesiastical, education, compensation for dearness of food and forage, hutting, conveyance, cantonments, and miscellaneous.

Ordnance Establishments, supplies and services 1 3.7
Stores for India (supplied from England) 2 5.4
The non-effective expenditure comprises charges for rewards and pensions. The total averages about R4.85 lakhs, R3.53 lakhs (£2.35 millions) or 73 per cent being spent in England and R1.32 lakhs or 27 per cent in India. The non-effective charges in England consist mainly of pay and pensions of non-effective and retired officers of the Indian Service and payments to the War Office for retired pay, etc. of British forces for service in India.

The expenditure on marine charges has been R1.15 lakhs, namely, R60 lakhs or 52 per cent in India and R55 lakhs (£369,000) or 48 per cent in England. The chief items of marine charges are the maintenance of the "Royal Indian Marine," the contribution made by the Government of India towards the expenses of His Majesty's ships employed in the Indian seas, and stores.

The expenditure on military works in recent years has averaged R2.46 crores. Military works consist of new buildings and repairs for the accommodation of troops, general cantonment works, and defence and other works.

The net expenditure of the Government of India on Military Services, both in India and in England, in the last five years has averaged about £28.2 millions or R42.4 crores annually. The figure for 1918-19 is £44.5 millions.

MILITARY SERVICES*

No. 62.—MILITARY RECEIPTS and EXPENDITURE in INDIA and ENGLAND in each year, 1914-15 to 1918-19

	1914-15	1915-16	1916-17	1917-18	1918-19
RECEIPTS—					
<i>In India—</i>					
Army R	4,12,24,641	90,00,890	1,17,70,562	1,53,52,150	2,36,37,915
Marine "	29,71,715	33,48,942	54,75,072	48,32,333	60,86,575
Military works "	12,05,734	11,78,015	14,31,014	14,16,355	15,26,377
TOTAL RECEIPTS IN INDIA	1,54,02,090	1,35,27,847	1,86,76,648	2,16,00,838	3,12,50,867
<i>In England—</i>					
Army £	347,882	339,884	330,814	280,453	266,581
Marine "	—	—	22	—	—
TOTAL RECEIPTS IN ENGLAND	347,882	339,884	330,836	280,453	266,581
TOTAL RECEIPTS	1,374,688	1,241,740	1,575,946	1,720,509	2,349,972
EXPENDITURE—					
<i>In India—</i>					
<i>Effective—</i>					
Administration R	64,64,083	50,70,067	57,48,817	67,29,355	79,83,835
Military accounts "	28,28,910	25,20,017	26,20,842	28,31,257	29,69,660
Regimental pay, allowances and charges (including Volunteers) (a)	10,88,36,245	7,99,57,421	7,72,27,057	8,00,99,334	8,34,93,500
Supply and Transport (including farms)	3,12,17,805	2,47,25,419	2,91,17,776	3,50,30,972	4,14,43,236
Veterinary services "	3,75,784	1,74,025	1,72,784	1,98,304	2,25,563
Army clothing department, supplies and services "	20,59,547	24,53,604	42,37,239	26,77,025	41,77,201
Remount establishments, supplies and services	52,12,080	45,99,756	44,62,466	55,35,529	46,75,103
Medical services "	53,53,407	28,06,736	30,12,527	32,32,100	39,91,210
Medical stores "	3,34,215	4,92,279	6,19,833	22,32,843	19,66,563
Ordnance establishments, supplies and services	1,01,46,288	89,30,346	1,18,71,030	1,59,59,793	1,87,59,242
Ecclesiastical "	4,08,819	3,75,208	3,96,759	4,36,924	4,30,923
Education "	10,04,196	5,66,320	5,65,931	6,74,813	9,04,895
Compensation for dearness of food and forage	52,56,955	35,84,000	34,00,920	7,99,000	12,66,000
Miscellaneous services "	3,48,63,084	10,11,32,874	11,31,78,446	14,08,82,246	34,14,09,724
Indian Munitions Board "	—	55,019	55,019	28,55,621	63,45,932
Hutting "	1,86,651	2,61,600	2,56,912	2,65,487	2,83,455
Conveyance by road, river, and sea	7,98,532	5,91,653	9,65,231	8,13,580	17,34,852
Conveyance by rail "	48,67,594	58,83,294	1,09,80,704	1,48,21,052	2,54,79,270
Cantonments "	14,47,274	14,06,228	17,37,917	18,41,728	23,59,016
TOTAL	22,16,61,469	24,55,30,847	27,06,28,210	31,79,16,963	54,98,99,180
UNADJUSTED EXPENDITURE	39,308	—12,49,349	—1,75,481	—16,27,238	25,23,633
TOTAL EFFECTIVE	22,17,00,777	24,42,81,498	27,04,52,729	31,62,89,725	55,24,22,813
<i>Non-effective—</i>					
Rewards for military services	99,691	1,08,136	1,32,596	1,61,885	2,37,170
<i>Pensions—</i>					
Military pensions to Europeans	10,85,503	10,52,723	10,45,442	11,39,607	11,83,998
" " to Indians	83,58,067	91,51,605	1,02,60,933	1,16,60,174	1,23,19,840
Family pensions and compassionate allowances to Europeans	3,33,158	3,47,900	4,13,969	5,49,580	5,93,967
Departmental pensions	11,30,462	10,58,684	9,92,267	11,10,629	15,83,085
TOTAL PENSIONS	1,09,07,190	1,16,20,912	1,27,12,611	1,44,59,950	1,56,80,890
TOTAL NON-EFFECTIVE	1,10,06,881	1,17,29,048	1,28,45,207	1,46,21,875	1,59,18,060
TOTAL ARMY CHARGES IN INDIA	23,27,07,658	25,60,10,546	28,32,97,936	33,09,11,600	56,83,40,873
Marine	36,89,687	72,07,696	40,85,438	67,45,164	81,72,523
Military works	1,44,05,500	1,22,41,584	2,28,32,443	2,71,46,033	4,26,87,723
Special Defence works	65,149	83,941	2,10,806	1,32,213	—
TOTAL EXPENDITURE IN INDIA	25,08,67,994	27,55,43,767	31,04,26,623	36,49,35,010	61,92,01,119
<i>In England—</i>					
<i>Effective—</i>					
Stores for India £	756,363	696,870	1,747,121	2,433,558	904,633
Regimental pay, allowances, and charges (including Volunteers) (a)	1,312,872	1,107,914	1,145,336	1,156,698	1,099,636
Conveyance by road, river, and sea	108,757	565,413	283,646	306,671	276,436
Other effective services	125,754	37,640	15,409	11,398	133,413
TOTAL EFFECTIVE	2,300,746	2,407,837	3,191,512	3,908,325	2,414,118
Non-effective services (Pensions, etc.)	2,521,969	2,417,994	2,181,962	2,124,805	2,503,784
TOTAL ARMY CHARGES IN ENGLAND	4,822,715	4,825,831	5,373,474	6,033,130	4,917,902
Marine	217,391	265,000	421,318	358,146	582,811
Military works	35,704	34,760	72,375	51,374	49,423
Special defence works	9,260	7,918	4,482	—8,001	—
TOTAL EXPENDITURE IN ENGLAND	5,085,070	5,133,509	5,871,649	6,434,649	5,550,136
GROSS EXPENDITURE	21,809,603	23,503,093	26,566,757	30,763,650	46,850,210
NET EXPENDITURE	20,434,915	22,261,353	24,990,811	29,043,141	44,480,238

*Compiled from the Finance and Revenue Accounts of the Government of India
(a) From 1917-18, figures include those for the Indian Defence Force.

BANKS

[FOR TABLES, SEE PAGES 110 TO 113.]

Banks in India may be classified into (1) the Presidency Banks, *i.e.*, the Bank of Bengal, the Bank of Bombay, and the Bank of Madras; (2) the Exchange Banks, whose head offices are located outside India (these Exchange Banks may be sub-divided into 2 classes, *viz.*, those which do a considerable portion of their business in India, such as the Chartered Bank of India, Australia, and China (1853), the National Bank of India, etc, (1863), and those banks which are merely agencies of large banking corporations doing business all over Asia, such as the Hongkong and Shanghai Banking Corporation, the International Banking Corporation, the Russo-Asiatic Bank, the Yokohama Specie Bank, etc. (3) the Indian Joint-Stock Banks registered under the Indian Companies Act whose head offices are located in India; and (4) private and unincorporated bankers or money-lenders. Statistics relating to this last class (private and unincorporated bankers) are not generally available.

The total amounts of capital, reserve, deposits, and balances of the different classes of banks on 31st December, 1918, are compared in the table below with those on the corresponding date ten years ago :—

Class of Banks	CAPITAL AND RESERVE			DEPOSITS			CASH BALANCES		
	1908 R (lakhs)	1918 R (lakhs)	Increase per cent	1908 R (lakhs)	1918 R (lakhs)	Increase per cent	1908 R (lakhs)	1918 R (lakhs)	Increase per cent
Presidency Banks . . .	6,69	7,20	8	31,87	59,62	87	10,39	17,08	64
Exchange Banks* . . .	38,76	59,17	53	19,52	61,86	217	3,79	15,18	301
Indian Joint-Stock Banks with capital and reserve of R5 lakhs and over	3,09	6,02	95	16,26	40,59	150	2,45	9,49	287

The Presidency Banks.—Table 63 shows that at the end of 1918 the paid-up capital of the three Presidency Banks was the same as in the pre-war year 1913. Detailed statistics for each of the three Presidency Banks will be found in tables 68, 69 and 70. The following table shows from the pre-war year the public and private deposits, and the cash balances of the Bank of Bengal, the Bank of Bombay, and the Bank of Madras :—

31st December	BANK OF BENGAL			BANK OF BOMBAY			BANK OF MADRAS		
	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances
	Government (Public)	Private		Government (Public)	Private		Government (Public)	Private	
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
1913 (pre-war year) . . .	3,01	18,25	8,41	2,01	10,18	4,78	87	8,06	2,19
1914	2,87	21,61	11,70	1,83	10,82	6,47	91	7,62	2,67
1915	2,65	19,79	7,85	1,36	10,79	4,24	87	8,03	2,56
1916	2,74	21,44	7,73	1,42	13,67	6,68	1,04	9,60	2,87
1917	4,48	29,34	14,82	2,35	28,18	13,99	88	10,20	4,96
1918	5,85	23,93	8,94	1,77	17,50	5,42	1,02	9,54	2,71

As compared with the pre-war year, private deposits increased by 31 per cent in the case of the Bank of Bengal, 72 per cent in the case of the Bank of Bombay, and 18 per cent in the case of the Bank of Madras. Cash balances showed an increase of 24 per cent in the case of the Bank of Madras, 13 per cent in the case of the Bank of Bombay, and 6 per cent in the case of the Bank of Bengal.

The Exchange Banks.—The aggregate paid-up capital and reserves of the ten Exchange Banks amounted to £39 millions, while the deposits in India were £41 millions, and cash balances in India £10 millions (*vide* table 64). As compared with the pre-war year, the capital and reserves of these banks increased by 4 per cent, deposits and cash balances in India by 99 per cent and 158 per cent, respectively, as will be seen from the following table :—

	Capital and reserves £ (1,000)	Deposits in India £ (1,000)	Cash balances in India £ (1,000)
1913 (pre-war year)	37,825	20,690	3,922
1914	36,972	20,098	5,596
1915	36,793	22,364	5,068
1916†	37,931	25,359	6,760
1917	32,682	35,584	22,496
1918	39,449	41,237	10,117

Indian Joint-Stock Banks.—Indian Joint-Stock Banks are dealt with in table 65. There are 93 Indian Joint-Stock Banks with 206 branches and agencies chiefly scattered throughout the North-West of India, specially in the Punjab and the United Provinces. The tables in the volume deal with only those banks (47 with 197 branches) which have a minimum paid up capital and reserve of one lakh of rupees. These banks are sub-divided into two classes, namely, (i) those with a paid up capital and reserve of R5 lakhs and over, and (ii) those with a paid-up capital and reserve between one lakh and less than R5 lakhs.

* In the case of Exchange Banks deposits and cash balances in India only have been taken into account in this statement
† Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd.

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The aggregate paid up capital and reserves of these 47 banks in 1918 amounted to R6,65 lakhs, the deposits to R42,15 lakhs, and cash balances to R9,85 lakhs, as stated below :—

	CLASS I.				CLASS II.			
	Number of banks	Capital and reserves	Deposits	Cash balances	Number of banks	Capital and reserves.	Deposits	Cash balances
		R (lakhs)	R (lakhs)	R (lakhs)		R (lakhs)	R (lakhs)	R (lakhs)
1913	18	3,64	22,59	4,00	23	50	1,51	25
1914	17	3,93	17,11	3,53	25	55	1,26	28
1915	20	4,38	17,87	3,99	25	55	91	20
1916	20	4,61	24,71	6,03	28	63	1,01	17
1917	18	4,67	31,17	7,65	25	54	99	20
1918	19	6,02	40,59	9,49	28	63	1,55	37

Deposits.—It will be seen from the table below that although the deposits in the Presidency Banks decreased in the year under report as compared with the preceding year, the total deposits in all the banks have steadily increased during the last thirty years, the only set-back being in 1914 and in 1915, the first two years of the war period. The deposits of the Exchange Banks refer to Indian deposits only.

Year	Presidency Banks and Branches	Exchange Banks (Deposits in India only)	Indian Joint-Stock Banks	TOTAL
	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Thirty years ago (1888)	10,84,30	4,53,68	1,82,56	17,20,54
Twenty years ago (1898)	13,84,51	9,49,29	6,81,08	30,14,88
Ten years ago (1908)	31,87,32	19,51,52	16,26,09	67,64,93
1909	35,84,79	20,27,42	20,49,10	76,61,31
1910	36,58,01	24,79,17	25,65,85	87,03,03
1911	38,58,29	28,16,90	25,29,11	92,04,30
1912	40,11,48	29,53,62	27,25,98	96,91,08
1913	42,37,16	31,03,54	24,10,34	97,51,04
1914	45,65,60	30,14,76	18,37,12	94,17,48
1915	43,49,86	33,54,56	18,78,64	95,83,06
1916	49,91,45	38,03,88	25,72,28	1,13,67,61
1917	75,43,02	53,37,53	32,16,21	1,60,96,76
1918	59,62,03	61,85,60	42,14,83	1,63,62,46

Cash Balances.—As will be seen from table 67, cash balances at the end of 1918 were 29 per cent of the liabilities on deposits in the case of the Presidency Banks, 20 per cent in the case of Exchange Banks doing a considerable portion of their business in India, and 44 per cent in the case of those Banks doing business all over Asia. The percentage for Indian Joint Stock Banks is 24.

Dividends of Banks.—The year's banking results are brought out in the dividends of banks for 1918. Of the fifteen banks referred to below nine declared higher dividends than in the previous year. The remaining banks paid the same dividends as in 1917.

Banks	1912	1913 (pre-war year)	1914	1915	1916	1917	1918	Yield at prices of share at end of December 1918
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent R a. p.
Bank of Bengal	14	14	16	16	16	17	17	5 1 5
" " Bombay	14	14	14½	15	15	17½	18½	5 10 0
" " Madras	12	12	12	12	12	12	12	5 0 0
Chartered Bank of India, Australia, and China.	14	17	14	14	17	19	20½	4 8 0
Eastern Bank	5	6	5	5	6	7	7½	5 7 10
Hongkong and Shanghai Banking Corporation.	34	34	36	36	38	42	47	5 12 6
Mercantile Bank of India	8	8	8	10	12	14	14	4 10 8
National Bank of India	14	16	16	16	16	20	20	5 5 9
Bank of Rangoon	4½	4½	5	5	5	*	*	*
" " Baroda	7½	7½	7½	8	9	10	11	7 13 9
" " India	6	6	6	6½	8	10	12	6 11 3
" " Mysore	...	...	5	6	8	8	9	5 10 0
Allahabad Bank	18	18	18	18	18	18	18	5 12 0
Alliance Bank of Simla	14	14	14	14	16	17	17	5 10 8
Central Bank of India	6	3	...	4½	6½	7½	8½	7 3 3
Punjab National Bank	10½	11	11	10	10	10	10½	5 13 4

* The Bank of Rangoon was amalgamated with the Alliance Bank of Simla, Ltd., in 1917

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Banking results.—In the following table are compared the principal items in the balance sheets of the three classes of banks. The figures for the Exchange Banks and the Indian Joint Stock Banks relate to those banks for which figures for both 1917 and 1918 are available, namely, 9 Exchange Banks and 40 Indian Joint Stock Banks. The principal items in the balance sheets of the three Presidency Banks are shown separately :—

Banks.	Deposits, etc.		Cash in hand, at bankers, etc.		Investments.		Bills discounted, etc.	
	1918	1917	1918	1917	1918	1917	1918	1917
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Bank of Bengal	29,77,99	33,82,29	9,32,92	15,69,14	7,79,76	7,73,90	16,93,89	14,49,40
Bank of Bombay	19,27,08	30,53,02	5,48,81	14,08,15	3,53,53	7,44,97	12,22,78	11,02,62
Bank of Madras	10,56,96	11,07,71	3,36,44	5,32,27	1,39,79	94,61	6,94,12	6,13,24
Total Presidency Banks . .	59,62,03	75,43,02	18,18,17	35,09,56	12,73,08	16,13,48	36,10,79	31,65,26
Indian Joint Stock Banks (40 Banks) .	37,32,97	32,02,25	9,09,23	7,84,90	6,43,99	5,23,23	26,53,83	23,55,68
	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)	£(1,000)
Exchange Banks doing a considerable portion of their business in India (5 Banks).	98,715	84,510	26,969	27,939	12,847	10,290	34,326	26,679
Other Exchange Banks (4 Banks) .	206,862	167,184	44,196	47,915	18,193	7,426	108,004	53,774
Total Exchange Banks . .	305,577	251,694	71,165	75,854	31,040	17,716	142,330	80,453

While deposits and investments showed a decrease, as compared with the previous year, in the case of the Presidency Banks, there was a considerable increase in the case of the Indian Joint Stock Banks and the Exchange Banks. Cash in the case of the Presidency Banks, after an abnormal increase in 1917, fell to the level of 1916 ; it also fell appreciably in the case of the Exchange Banks, but in the case of Indian Joint Stock Banks, there was a considerable increase.

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No. 63.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE THREE PRESIDENCY BANKS ON 31st DECEMBER EACH YEAR

		Paid-up Capital	Reserve and Rest	TOTAL	DEPOSITS			Cash Balances
					Public	Private	TOTAL	
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870		3,36,25	25,57	3,61,82	5,43,05	6,39,61	11,82,66	9,96,87
1880		3,50,00	55,27	4,05,27	2,91,15	8,49,28	11,40,43	7,41,45
1890		3,50,00	97,54	4,47,54	3,59,25	14,76,35	18,35,60	12,96,75
1900		3,60,00	1,99,61	5,59,61	2,80,53	12,88,27	15,68,80	5,04,49
1905		3,60,00	2,63,37	6,23,37	3,11,91	22,26,37	25,38,28	8,23,01
1906		3,60,00	2,79,89	6,39,89	3,07,85	27,45,08	30,52,93	10,95,07
1907		3,60,00	2,94,93	6,54,83	3,35,78	28,11,26	31,47,04	9,47,51
1908		3,60,00	3,09,22	6,69,22	3,25,79	28,61,53	31,87,32	10,38,72
1909		3,60,00	3,18,22	6,78,22	3,19,76	32,65,03	35,84,79	11,65,56
1910		3,60,00	3,31,03	6,91,03	4,23,63	32,34,38	36,58,01	11,35,12
1911		3,60,00	3,40,39	7,00,39	4,38,30	34,19,99	38,58,29	13,58,20
1912		3,75,00	3,63,61	7,38,61	4,27,01	35,84,47	40,11,48	11,77,38
1913		3,75,00	3,73,07	7,48,07	5,88,66	36,48,50	42,37,16	15,37,75
1914		3,75,00	3,89,17	7,64,17	5,61,52	40,04,08	45,65,60	20,83,92
1915		3,75,00	3,72,50	7,47,50	4,88,67	38,61,19	43,49,86	14,65,24
1916		3,75,00	3,60,99	7,35,99	5,20,58	44,70,87	49,91,45	17,27,25
1917		3,75,00	3,67,62	7,42,62	7,71,28	67,71,74	75,43,02	33,77,31
1918		3,75,00	3,44,58	7,19,58	8,64,28	50,97,75	59,62,03	17,07,62

No. 64.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE EXCHANGE BANKS ON 31st DECEMBER EACH YEAR

	Num ber of Banks	CAPITAL AND RESERVE			DEPOSITS		CASH BALANCES	
		Paid-up Capital	Reserve and Rest	TOTAL	Out of India	In India	Out of India	In India
		£(1,000)	£(1,000)	£(1,000)	£(1,000)	R(1,000)	£(1,000)	R(1,000)
1870	3	2,004	180	2,184	2,688	52,31	2,611	61,13
1880	4	2,532	541	3,073	7,305	3,39,88	2,046	1,80,09
1890	5	6,384	1,699	8,083	30,734	7,53,60	5,810	3,50,43
1900	8	11,803	3,971	15,774	54,263	10,50,35	11,945	2,39,58
1905	10	15,204	7,219	22,423	94,536	17,04,45	21,504	3,78,13
1906	10	15,866	8,421	24,287	104,457	18,08,73	18,436	5,10,59
1907	10	16,671	9,320	25,991	94,778	19,17,01	14,860	5,60,20
1908	10	16,692	9,149	25,841	103,289	19,51,52	16,665	3,78,63
1909	10	18,952	11,211	30,163	116,024	20,27,42	18,121	4,15,86
1910	11	21,734	12,610	34,344	134,166	24,79,17	17,810	4,38,51
1911	12	22,600	13,001	35,601	157,764	28,16,90	22,136	4,56,91
1912	12	23,657	13,980	37,637	172,028	29,53,62	23,082	6,14,82
1913	12	23,640	14,185	37,825	181,138	31,03,54	25,688	5,88,24
1914	11(a)	22,815	14,157	36,972	164,970	30,14,76	40,694	8,39,37
1915	11	22,681	14,112	36,793	179,948	33,54,56	45,111	7,60,13
1916	10(b)	22,836	15,095	37,931	208,232	38,03,88	41,367	10,14,01
1917	9(c)	18,384	14,298	32,682	228,001	53,37,53	54,765	33,74,37
1918	10(d)	22,269	17,180	39,449	305,937	61,85,60	57,981	15,17,55

* Compiled from figures supplied by the Banks and local authorities

(a) Excluding the Deutsche-Asiatische Bank which went into liquidation after the outbreak of war

(b) Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd.
(an Indian Joint-Stock Bank included in table 66)

(c) Excluding the Russo-Asiatic Bank, information not being available

(d) Including the Bank of Taiwan which opened a branch in India.

No. 65.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF PRINCIPAL INDIAN JOINT-STOCK BANKS ON 31st DECEMBER EACH YEAR

A—Banks with capital and reserve of R5 lakhs and over

	Number of reporting Banks	Paid-up Capital	Reserve and Rest	TOTAL	Deposits	Cash Balances
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	2	9,83	1,82	11,65	13,95	5,07
1880	3	18,00	3,11	21,11	63,37	16,63
1890	5	33,50	17,59	51,09	2,70,78	55,79
1900	9	82,12	45,60	1,27,72	8,07,52	1,19,04
1905	9	84,57	77,82	1,62,39	11,98,92	1,73,50
1906	10	1,33,94	56,36	1,90,30	11,55,49	1,49,51
1907	20	2,29,61	63,27	2,92,88	14,00,29	1,94,39
1908	14	2,39,72	69,11	3,08,83	16,26,09	2,45,10
1909	15	2,66,07	87,97	3,54,04	20,49,10	2,79,14
1910	16	2,75,66	1,00,55	3,76,21	25,65,85	2,80,25
1911	18	2,85,60	1,26,54	4,12,14	25,29,11	3,62,05
1912	18	2,91,64	1,34,58	4,26,22	27,25,98	4,00,11
1913	18	2,31,33	1,32,94	3,64,27	22,59,19	4,00,17
1914	17	2,51,40	1,41,88	3,93,28	17,10,58	3,53,18
1915	20	2,81,39	1,56,65	4,38,04	17,87,27	3,99,41
1916	20	2,87,36	1,73,66	4,61,02	24,71,05	6,03,49
1917	18*	3,03,70	1,62,99	4,66,69	31,17,01	7,64,84
1918	19	4,36,45	1,65,59	6,02,04	40,59,48	9,48,58

B—Banks with capital and reserve between R1 lakh and less than R5 lakhs

1913	23	39,14	11,35	50,49	1,51,15	24,95
1914	25	42,22	13,02	55,24	1,26,54	27,99
1915	25	45,38	9,73	55,11	91,37	20,01
1916	28	51,77	11,50	63,27	1,01,23	16,76
1917	25†	44,16	10,24	54,40	99,20	20,42
1918	28	48,65	14,43	63,08	1,55,35	36,90

No. 66.—CAPITAL, AND RESERVE AND DEPOSITS OF THE PRESIDENCY, EXCHANGE AND JOINT STOCK BANKS IN EACH YEAR FROM 1913 TO 1918.

Year	PRESIDENCY BANKS		EXCHANGE BANKS		JOINT STOCK BANKS		TOTAL OF ALL BANKS	
	Capital and Reserve	Deposits	Capital and Reserve	Deposits (in India)	Capital and Reserve	Deposits	Capital and Reserve	Deposits
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1913	7,48,07	42,37,16	56,73,75	31,03,54	4,14,76	24,10,34	68,36,58	97,51,04
1914	7,64,17	45,65,60	55,45,80	30,14,76	4,48,52	18,37,12	67,58,49	94,17,48
1915	7,47,50	43,49,86	55,18,95	33,54,56	4,93,15	18,78,64	67,59,60	95,83,06
1916	7,35,99	49,91,45	56,89,65	38,03,88	5,24,29	25,72,28	69,49,93	1,13,67,61
1917	7,42,52	75,43,02	49,02,30	53,37,53	5,21,09	32,16,21	61,65,91	1,60,96,76
1918	7,19,58	59,62,03	59,17,40	61,85,60	6,65,12	42,14,83	73,02,10	1,63,62,46

No. 67.—PROPORTION PER CENT OF CASH TO LIABILITIES ON DEPOSITS OF THE SEVERAL CLASSES OF BANKS ON 31st DECEMBER EACH YEAR

	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
. Presidency Banks	33	31	35	29	36	46	34	35	45	29
I. Exchange Banks§—										
(1) Banks doing a considerable portion of their business in India	20	16	16	20	19	28	19	25	40	20
(2) Banks which are merely agencies of large banking corporations doing business all over Asia	23	21	16	24	17	26	41	35	160	44
II. Indian Joint-Stock Banks—										
(a) Banks having capital and reserve of R 5,00,000 and over	14	11	14	15	18	21	22	24	25	23
(b) Banks having capital and reserve between R 1,00,000 and less than R 5,00,000	..	..	..	..	16	22	22	17	21	24

* The Bank of Rangoon was amalgamated with the Alliance Bank of Simla; the Bank of Upper India and the Standard Bank went into liquidation during the year

† The Gorakhpur Bank was liquidated during the year. The Vellore Commercial Bank was transferred to class A.

The Wariur Commercial Bank and the Bangalore Mercantile Bank have been excluded as their capital and reserve have fallen below one lakh

§ The percentages for the Exchange Banks have been calculated on their deposits and cash balances in India only

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No. 68.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER) CASH, INVESTMENTS AND DIVIDEND OF THE **BANK OF BENGAL** ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Govern- ment (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total			
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	Per cent
1880 . . .	2,00	25	2,25	2,02	(a)	(a)	(a)	5,02	4,84	1,53	8½
1885 . . .	2,00	43	2,43	1,48				3,83	3,12	1,16	9½
1890 . . .	2,00	48	2,48	2,26				6,66	6,39	2,06	9½
1895 . . .	2,00	71	2,71	1,84				6,77	4,22	1,32	10
1900 . . .	2,00	1,06	3,06	1,55				5,82	2,44	1,36	11
1905 . . .	2,00	1,43	3,43	1,67				12,04	3,97	1,81	12
1906 . . .	2,00	1,53	3,53	1,60				15,05	5,28	1,49	12
1907 . . .	2,00	1,60	3,60	1,87				15,73	4,60	2,79	12
1908 . . .	2,00	1,65	3,65	1,78				15,81	5,07	3,49	13
1909 . . .	2,00	1,68	3,68	1,49				17,28	6,08	4,11	14
1910 . . .	2,00	1,75	3,75	1,98				16,09	5,14	3,68	14
1911 . . .	2,00	1,80	3,80	2,71				16,77	7,29	3,21	14
1912 . . .	2,00	1,85	3,85	2,34				17,11	6,65	3,10	14
1913 . . .	2,00	1,91	3,91	3,01				18,25	8,41	3,10	14
1914 . . .	2,00	2,00	4,00	2,87				21,61	11,70	6,21	16
1915 . . .	2,00	2,04	4,04	2,65	7,19	88	11,72	19,79	7,85	7,93	16
1916 . . .	2,00	2,13	4,13	2,74	7,28	93	13,23	21,44	7,73	7,69	16
1917 . . .	2,00	2,21	4,21	4,48	6,51	80	22,03	29,34	14,82	7,74	17
1918 . . .	2,00	1,89	3,89	5,85	(a)	(a)	(a)	23,93	8,94	7,80	17

(a) Details not available

No. 69.—CAPITAL, RESERVE, DEPOSITS, (GOVERNMENT AND OTHER) CASH, INVESTMENTS, AND DIVIDEND OF THE **BANK OF BOMBAY** ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve	Govern- ment deposits	Other deposits (b)	Cash Balance	Invest- ments	Dividend for the year
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	1,00	22	39	2,65	1,60	79	7½
1885	1,00	25	53	2,76	2,18	33	7½
1890	1,00	35	83	6,19	5,73	78	10
1895	1,00	51	76	3,58	2,28	1,05	11
1900	1,00	70	88	4,33	1,29	89	11
1905	1,00	87	93	6,76	2,59	1,58	12
1906	1,00	92	1,01	8,32	3,54	1,77	12
1907	1,00	96	1,12	8,21	3,24	1,64	13
1908	1,00	1,01	95	8,33	3,77	1,49	13
1909	1,00	1,03	1,21	10,35	4,15	1,63	13
1910	1,00	1,05	1,52	10,58	4,36	1,49	14
1911	1,00	1,06	1,08	11,17	4,63	2,08	14
1912	1,00	1,06	1,17	11,29	3,15	2,10	14
1913	1,00	1,06	2,01	10,18	4,78	2,29	14
1914	1,00	1,10	1,83	10,82	6,47	2,01	14½
1915	1,00	1,00	1,36	10,79	4,24	2,77	15
1916	1,00	90	1,42	13,67	6,68	3,13	15
1917	1,00	92	2,35	28,18	13,99	7,45	17½
1918	1,00	1,01	1,77	17,50	5,42	3,54	18½

(b) Details of deposits not available.

No. 70.—CAPITAL, RESERVE, DEPOSITS, (GOVERNMENT AND OTHER) CASH, INVESTMENTS,
AND DIVIDEND OF THE BANK OF MADRAS ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve- and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Govern- ment (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total			
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	50	7	57	49	}	(a)	(a)	80	98	..	..
1885	50	9	59	28				1,09	65	19	7
1890	50	16	66	49				1,90	83	45	10 $\frac{1}{2}$
1895	50	18	68	72				2,76	1,19	45	10
1900	60	24	84	37				2,73	1,31	67	8
1905	60	33	93	51				3,46	1,67	71	10
1906	60	34	94	46				4,07	2,12	81	10
1907	60	39	99	35				4,16	1,62	84	10
1908	60	43	1,03	52				4,47	1,54	84	11
1909	60	47	1,07	49				5,00	1,42	79	12
1910	60	51	1,11	72				5,67	1,84	85	12
1911	60	54	1,14	59				6,25	1,66	1,04	12
1912	75	72	1,47	75				7,43	1,96	1,13	12
1913	75	76	1,51	87				8,06	2,19	1,18	12
1914	75	79	1,54	91				7,62	2,67	1,34	12
1915	75	68	1,43	87	3,38	20	4,45	8,03	2,56	1,84	
1916	75	58	1,33	1,04	3,99	24	5,37	9,60	2,87	1,63	
1917	75	54	1,29	88	3,77-	22	6,21	10,20	4,96	95	
1918	75	55	1,30	1,02	4,14	21	5,19	9,54	2,71	1,40	

(a) Details not available

POST OFFICE SAVINGS BANKS

[FOR TABLE, SEE PAGE 115]

Until 1882-83 the savings bank business conducted under Government control was carried on in the three cities of Calcutta, Madras, and Bombay by the Presidency Banks, and elsewhere by the Government treasuries. So long as this system was maintained, the business grew but slowly. The highest balances in the district treasuries never exceeded R75 lakhs (in 1884-85), and in the Presidency Banks the highest balances (in 1882-83) amounted only to R2,36 lakhs. In 1886-87 the Savings Banks in the district treasuries were closed. The Presidency savings banks were maintained until 1895-96, although the deposits in them gradually declined in consequence of the preference given to the post office by the public, and now the whole of the savings bank business of Government is a branch of the postal administration. The establishment of savings banks in the post offices was followed by a rapid change. In the first year of their existence the balances were only R27 lakhs, but the public soon indicated their preference for business with the post office. By 1886-87 when the savings banks in the district treasuries were closed, the balances in the post offices amounted to R4 crores. During the succeeding years there was a considerable increase, although the Government took steps to prevent it from being inconveniently rapid. For this purpose in 1889-90 the maximum sum receivable was reduced from R3,000 to R2,000, and in 1894-95 the rate of interest was reduced from $3\frac{3}{4}$ per cent to $3\frac{1}{2}$ per cent in correspondence with the reduction in the rate of interest on Government securities. In 1893-94 the balances amounted to R9 crores; ten years later, in 1902-03, they reached R11 crores. In 1913-14 the balance of deposits, inclusive of interest, amounted to R23 crores, or £15 millions. On the 1st April 1914, however, the maximum amount receivable for deposit was raised from R2,000 to R5,000. The amount of Savings Bank deposits, it was expected, would increase by these measures, but owing to heavy withdrawals due to the outbreak of war the balance of deposit in 1914-15 fell to R15 crores, or £10 millions, a decrease of 35 per cent over 1913-14. The decrease was arrested in the following year and in 1918-19 the balance amounted to nearly 19 crores, or £12½ millions.

The amount of interest accrued in 1918-19 was about R47 lakhs, as against R44½ lakhs in the previous year. The rate of interest allowed on accounts has been as follows: $3\frac{3}{4}$ per cent from 1867-68; $4\frac{1}{8}$ per cent from the 1st January, 1880, to the 31st May, 1881; $3\frac{3}{4}$ per cent until the end of 1893-94; $3\frac{1}{8}$ per cent from April, 1894, to June, 1905. From July, 1905, depositors were allowed to deposit money either at call or subject to six months' notice of withdrawal, and the interest on deposits at call was reduced from $3\frac{1}{8}$ per cent to 3 per cent, while interest at the rate of $3\frac{1}{4}$ per cent was given on deposits that were held subject to six months' notice of withdrawal. Since 1st January 1911, the system of deposits subject to six months' notice of withdrawal has been abolished.

The total number of depositors has increased greatly in the last ten years ending 1918-19, but the average balance per depositor has slightly decreased. In 1908-09 the total number of depositors was 1,319,000 and the average balance per depositor was R116; while in 1918-19 the number was 1,677,000 and the average balance R112, thus showing an increase of 27 per cent in the number, but a decrease of 3 per cent in the case of the average balance.

Investments in Government Securities through the Post Office during the last five years as compared with the pre-war year are shown in the following statement:—

[In thousands of rupees.]

	1913-14 (pre-war year)	1914-15	1915-16	1916-17	1917-18	1918-19
	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
1. Government Promissory Notes (nominal value)						
(a) Purchased or obtained by conversion	33,69	39,56	21,72	24,09	4,58,36	5,76,40
(b) Sold or converted	7,74	15,22	8,96	7,66	22,09	8,03
(c) Held in custody of Accountant-General, Posts and Telegraphs, on behalf of depositors.	1,09,30	1,24,73	1,69,71*	2,04,25	3,65,69	4,38,59
2. Investment certificates for fractional accounts of Government Promissory Notes (nominal value).						
(a) Purchased	6,15	5,17	3,71	69	17	1,22
(b) Sold	2,59	5,06*	3,09	2,20	1,24	1,45

* Inclusive of Rs. 37,00,100 of the terminable loan, 1915-16.

As in the United Kingdom, Government do not maintain any specific reserve against the Savings Bank deposits, these being treated as unfunded debt and used for capital expenditure.

POST OFFICE SAVINGS BANK*

No. 71.—NUMBER of DEPOSITORS and AMOUNT of DEPOSITS, from 1882-83 to 1918-19

	NUMBER OF DEPOSITORS			Deposits each year (inclusive of interest)	Withdrawals each year	BALANCE OF DEPOSITS [INCLUSIVE OF INTEREST]			INTEREST		
	European	Indian	Total			European	Indian	Total	European	Indian	Total
	No. (1,000)	No. (1,000)	No. (1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R (1,000)
Quinquennial average 1882-83 to 1886-87 .	32	164	196	3,06,37	2,58,80	95,47	3,33,30	4,33,77	3,31	11,27	14,58
Quinquennial average 1887-88 to 1891-92 .	53	347	400	3,95,34	3,41,27	1,18,71	5,93,61	7,12,32	4,21	20,41	24,62
Quinquennial average 1892-93 to 1896-97 .	66	578	644	4,10,00	3,79,63	1,29,59	8,16,64	9,46,23	4,29	25,71	30,00
1897-98 .	64	666	730	3,49,93	3,85,13	1,06,30	8,22,43	9,28,73	3,25	24,79	28,04
1898-99 .	69	687	756	3,58,48	3,44,41	1,04,17	8,38,63	9,42,80	3,07	24,38	27,45
1899-1900	74	712	786	3,75,97	3,54,13	1,05,85	8,58,79	9,64,64	3,14	25,13	28,27
1900-01 .	77	739	816	3,90,65	3,50,97	1,11,23	8,93,10	10,04,33	3,22	25,78	29,00
1901-02 .	80	787	867	4,46,38	3,82,49	1,14,15	9,54,06	10,68,21	3,35	27,26	30,61
1902-03 .	88	834	922	4,67,11	3,93,16	1,11,56	10,30,59	11,42,15	3,42	29,08	32,50
1903-04 .	94	894	988	5,01,26	4,10,05	1,13,88	11,19,49	12,33,37	3,32	31,64	34,96
1904-05 .	99	960	1,059	5,55,23	4,47,89	1,18,83	12,21,87	13,40,70	3,44	34,68	38,12
1905-06 .	102	1,014	1,116	5,50,06	4,91,50	1,17,90	12,81,36	13,99,26	3,35	36,16	39,51
1906-07 .	105	1,085	1,190	5,90,13	5,12,69	1,24,30	13,82,40	14,76,70	3,49	38,03	41,52
1907-08 .	110	1,152	1,262	5,94,83	5,53,39	1,24,36	13,93,78	15,18,14	3,57	39,61	43,18
1908-09 .	116	1,203	1,319	5,66,57	5,61,30	1,22,50	14,00,92	15,23,42	3,50	39,91	43,41
1909-10 .	122	1,257	1,379	6,00,21	5,36,90	1,26,78	14,59,94	15,86,72	3,60	41,17	44,77
1910-11 .	128	1,302	1,430	6,50,43	5,45,27	1,41,81	15,50,67	16,91,88	3,80	42,43	46,23
1911-12 .	132	1,369	1,501	8,78,70	6,80,72	1,49,54	17,40,31	18,89,85	4,05	46,83	50,88
1912-13 .	(a)	(a)	1,567	9,70,57	7,99,28	(a)	(a)	20,61,14	(a)	(a)	56,20
1913-14 .	(a)	(a)	1,639	11,60,37	9,04,76	(a)	(a)	23,16,75	(a)	(a)	61,91
1914-15 .	(a)	(a)	1,644	9,60,62	17,88,11	(a)	(a)	14,89,26	(a)	(a)	53,94
1915-16 .	(a)	(a)	1,660	8,16,32	7,73,46	(a)	(a)	15,32,12	(a)	(a)	43,20
1916-17 .	(a)	(a)	1,647	9,38,20	8,10,80	(a)	(a)	16,59,53	(a)	(a)	45,47
1917-18 .	(a)	(a)	1,638	10,16,69	10,17,76	(a)	(a)	16,58,46	(a)	(a)	44,40
1918-19 .	(a)	(a)	1,677	13,45,15	11,21,17	(a)	(a)	18,82,45	(a)	(a)	46,88

* Compiled from the annual report on the Post Office of India.

NOTE.— The Savings Bank business of the district treasuries was transferred to the Post Office in 1886-87, and that of the Presidency Banks was closed in 1896-97, since which year the Savings Banks have been entirely managed by the Post Office.

(a) From 1912-13 the distinction between European and Indian depositors has been discontinued. Information regarding the different classes of depositors is no longer maintained in the records of the Director-General, Posts and Telegraphs, as such information is of doubtful utility.

CO-OPERATIVE SOCIETIES

[FOR TABLES, SEE PAGES 118 TO 120]

The Co-operative Credit Societies Act, X of 1904, was passed on the 25th March 1904 to "encourage thrift, self-help, and co-operation among agriculturists, artisans, and persons of limited means." In March 1912 this Act was repealed by the Co-operative Societies Act (II of 1912). There are two classes of primary societies distinguished as non-agricultural and agricultural : a *non-agricultural society* is defined as a society in which not less than four-fifths of the members shall be non-agriculturists, and an *agricultural society* is a society in which not less than four-fifths of the members shall be agriculturists. Each society consists of ten or more members above the age of eighteen years residing in the same town or village or in the same group of villages, or belonging to the same tribe, class, caste, or occupation, who, by combining to furnish a collective guarantee, can, on the security of that guarantee, obtain money at lower rates of interest than they could obtain it individually. As the primary societies in a certain area, usually a district, increase in number, these are federated under a joint central institution called a *Central Bank*, or a *District Bank*, or a *Banking Union*. The central institution may only finance the primary societies without inspecting them, and such a body constitutes a Central or a District Bank in the more restricted sense of the terms ; or it may both inspect and finance its constituent societies, and it is then spoken of as a Banking Union. There is yet another class of combination of individual societies, which acts as an intermediary between the primary society and the Central Bank, and it is called a *Supervising and Guaranteeing Union*. It is formed by the union of a group of primary societies within a restricted area, the societies furnishing a mutual guarantee for each other's credit which makes it a matter of self-interest to see that each society in the group maintains a high level of efficiency. It exercises a general control over the affiliated societies, the loan applications of which it scrutinises before these are submitted to the central financing agency. The Central Bank (including District Bank and Banking Union) taps deposits from a wide field, and is in its turn financed by the *Provincial Bank*. A *Cattle Insurance Society* is formed with the owners of cattle as members, who annually pay to the society a premium sufficient at least to equal the yearly amount of loss sustained in respect of the animals assured. From the premia thus collected the society indemnifies its members for losses sustained during the year. These societies are affiliated to a *Central Re-insurance Society* which, in return for a definite share of the insurance premia of the affiliated societies, undertakes a definite share of their risks in order to save local societies from ruin by local calamities.

The Tables indicate some of the leading features of progress in the co-operative movement and show the numbers of societies and members, and the working capital for the whole of India for 1918-19 and previous years, and by Provinces for 1918-19 only.

In Tables 74 and 76, when comparing the figures for the year 1918-19 with the figures for years prior to 1915-16, the following points should be borne in mind :—

- (i) that in the case of Guaranteeing Unions and Re-insurance Societies the number of members represents the number of affiliated societies and not the number of individual members included in such societies ;
- (ii) that the total number of members in Table 74 is not the sum total of the preceding four items but that of agricultural and non-agricultural societies only, the assumption being that all individual members of Central and Provincial Banks, Banking Unions, and Guaranteeing Unions have already figured once as members of an agricultural or non-agricultural primary society ;
- (iii) that the figures for working capital given in Table 76 do not include the working capital of Unions, Cattle Insurance, and Re-insurance Societies ;
- (iv) that with effect from the year 1915-16 the loans and deposits of society-members have been transferred in Table 76 from the head "Loans and deposits held at the end of the year from members" to the head "Loans and deposits held at the end of the year from societies," and that the latter head no longer includes loans and deposits from Provincial or Central Banks for which a separate head has been provided ; and
- (v) that with effect from the same year (1915-16) the figure given against the head "Loans and deposits held at the end of the year from non-members and other sources," includes all loans and deposits held by Central and Provincial Banks from individuals, Joint Stock Banks, and other sources not included against the preceding headings.

The statistics given in the tables relate to all the provinces in British India except Delhi, the North-West Frontier Province, and British Baluchistan, where the co-operative movement has as yet made little progress. In 1917-18 statistics relating to Co-operative Societies in the Hyderabad Administered Area have been introduced. They also include the figures for the Indian States of Mysore, Baroda, and Hyderabad. Many other States, such as Travancore, Cochin, Gwalior, Indore, Patiala, etc., have introduced co-operation among their subjects, but statistics for these States are not at present available and included in the statements.

CO-OPERATIVE SOCIETIES

The progress hitherto made in the co-operative movement has been exceedingly encouraging. The total number of societies at work at the end of the year 1918-19 was 32,439, the membership of primary societies 1,235,891 and the working capital of all societies R17,55,32,000. Central societies numbered 1,081 and had a membership of 121,453. 333 of these societies were Provincial and Central Banks, and 748 Unions (including Re-insurance societies). The number of non-agricultural societies was 1,971 with a membership of 261,675. The number of agricultural societies was 29,387, and the membership of all classes of agricultural societies was 974,216.

During the last decade the number of societies of all classes rose from 3,498 to 32,439, the number of members of primary societies from 227,000 to 1,236,000, and the total working capital from R1,24 lakhs to R17,55 lakhs. The reserve fund during the period grew from R3,36,000 to R1,50,42,000, and the paid-up share capital from R23,08,000 to R2,84,34,000. State aid (R7,22,000) formed 5·8 per cent of the working capital in 1909-10, while in 1918-19 the amount of loans and deposits held from Government—R34,01,000—formed only 1·9 per cent of the total capital.

CO-OPERATIVE SOCIETIES. (118)

No. 72.—Number of Societies for all India, showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.
1	2	3	4	5	6	7
Central (including Provincial and Central Banks and Banking Unions)	17	231	244	262	282	333
Supervising and Guaranteeing Unions (including Re-insurance Societies)			362	496	592	748
Agricultural (including Cattle Insurance Societies)	1,713	10,891	18,050	21,069	24,140	29,387
Non-Agricultural	196	624	1,019	1,209	1,451	1,971
TOTAL	1,926	11,786	19,675	23,036	26,465	32,439

No. 73.—Number of Societies by Provinces for 1918-19 only.

Province.	Population in millions.	Central (including Provincial and Central Banks and Banking Unions).	Supervising and Guarant- eeing Unions (including Re-insurance Societies).	Agricultural (including Cattle Insurance Societies.)	Non- Agricultural.	Total number of Societies.	Number of Societies per 100,000 inhabitants.
1	2	3	4	5	6	7	8
Madras	41·4	26	102	3,082	465	3,675	8·9
Bombay	18·6	12	50	1,741	280	2,083	11·2
Bengal	44·6	59	12	3,924	262	4,257	9·5
Bihar and Orissa	34·5	32	43	2,044	94	2,213	6·4
United Provinces	47·2	53	4	3,187	163	3,407	7·2
Punjab	19·6	57	..	5,236	172	5,465	28·0
Burma	10·6	7	326	3,149	130	3,612	34·1
Central Provinces and Berar	14·0	35	207	3,906	75	4,223	30·2
Assam	6·7	15	3	333	36	387	5·8
Coorg	0·2	..	..	76	3	79	39·5
Ajmer-Merwara	0·5	5	1	383	9	398	79·6
Hyderabad Administered Area	0·1	..	..	..	1	1	1·0
TOTAL (BRITISH INDIA)	..	301	748	27,061	1,690	29,800	..
Mysore	5·8	19	..	1,030	184	1,233	21·3
Baroda	2·0	4	..	377	36	417	20·8
Hyderabad	13·4	9	..	919	61	989	7·4
TOTAL (INDIAN STATES)	..	32	..	2,326	281	2,639	..
GRAND TOTAL	..	333	748	29,387	1,971	32,439	..

NOTE.—For detailed statistics see “Statements showing Progress of the Co-operative Movement in India” published by this Department.

No. 74.—Number of Members for all India showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.
1	2	3	4	5	6	7
Central (including Provincial and Central Banks and Banking Unions)	1,987	23,677	47,776	76,195	91,494	107,747
Supervising and Guaranteeing Unions (including Re-insurance Societies)			5,607	8,270	9,997	13,706
Agricultural (including Cattle Insurance Societies)	107,643	459,096	716,858*	784,252*	857,607†	974,216
Non-Agricultural	54,267	89,157	148,195	176,708	204,157	261,675
TOTAL NUMBER OF MEMBERS OF PRIMARY SOCIETIES	161,910	548,253	865,053	960,960	1,061,764	1,235,891

* Excluding members of Cattle Insurance Societies.

† Excluding members of Cattle Insurance Societies in Bombay and in the United Provinces.

No. 75.—Number of Members by Provinces for 1918-19 only.

Province.	Population in millions.	Central (including Provincial and Central Banks and Banking Unions).	Supervising and Guar- anteeing Unions (including Re-insurance societies).	Agricultural (including Cattle Insu- rance Socie- ties.	Non- Agricultural.	Total number of Members of primary Societies.	Number of Members of primary Societies per 1,000 inhabitants.
1	2	3	4	5	6	7	8
Madras	41.4	4,637	2,568	171,262	71,011	242,273	5.9
Bombay	18.6	5,093	272	124,122	59,471	183,593	9.8
Bengal	44.6	7,890	271	134,769	36,091	170,860	3.8
Bihar and Orissa	34.5	3,787	1,988	65,818	13,469	79,287	2.3
United Provinces	47.2	7,061	48	92,220	6,329	98,549	2.1
Punjab	19.6	5,701	..	149,341	13,264	162,605	8.3
Burma	10.6	3,730	3,343	68,092	13,688	81,780	7.7
Central Provinces and Berar	14.0	63,313	5,148	63,157	2,072	65,229	4.7
Assam	6.7	1,149	57	11,465	2,750	14,215	2.1
Coorg	0.2	..	..	3,309	172	3,481	19.9
Ajmer-Merwara	0.5	1,155	11	12,080	3,453	15,533	31.0
Hyderabad Administered Area	0.1	..	..	..	303	303	2.1
TOTAL (BRITISH INDIA)	..	103,516	13,706	895,635	222,073	1,117,708	..
Mysore	5.8	2,342	..	47,860	34,223	82,083	14.1
Baroda	2.0	533	..	11,216	2,207	13,423	6.7
Hyderabad	13.4	1,356	..	19,505	3,172	22,677	1.7
TOTAL (INDIAN STATES)	..	4,231	..	78,581	39,602	118,183	..
GRAND TOTAL	..	107,747	13,706	974,216	261,675	1,235,891	..

NOTE.—For detailed statistics see "Statements showing Progress of the Co-operative Movement in India" published by this Department.

No. 76.—Working Capital for all India showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19. "
1	2	3	4	5	6	7
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Share capital paid up	13,19	88,87	1,77,70	2,12,23	2,45,48.5	2,84,34
Loans and deposits held at the end of the year from Members	14,12	88,28	67,37	79,01	89,41	1,08,94
Loans and deposits held at the end of the year from Societies	13,59	1,93,42*	26,20	32,30	44,86	61,76
Loans and deposits held at the end of the year from Provincial or Central Banks	..	..	3,31,28	4,01,72	4,77,37	5,78,93
Loans and deposits held at the end of the year from Government	5,86	10,87	15,99	17,25	23,27	34,01
Loans and deposits held at the end of the year from, Non-Members and other sources	19,69	1,41,98	3,35,33	3,88,37	4,44,80	5,36,92
Reserve and other Funds	11,67	25,00	78,80	92,04	1,15,74.5	1,50,42
TOTAL	68,12	5,48,42	10,32,67	12,22,92	14,40,94	17,55,32

* Includes loans from Provincial or Central Banks.

No. 77.—Working Capital by Provinces for 1918-19 only.

Provinces.	Popula- tion in millions.	Share Capital paid up.	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve and other Funds.	Total.	Number of annas per head of popu- lation.
			Members.	Societies.	Provincial or Central Banks.	Govern- ment.	Non- Members and other sources.			
1	2	3	4	5	6	7	8	9	10	11
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	As.
Madras	41.4	34,69	19,32	14,51	1,21,50	27	1,02,73	12,77	3,05,79	12
Bombay	18.6	28,15	41,94	8,66	44,86	2,30	63,12	10,92	1,99,45	17
Bengal	44.6	27,36	16,49	2,86	87,25	26	76,29	20,29	2,30,80	8
Bihar and Orissa	34.5	6,93	3,04	3,22	27,86	34	24,47	6,43	72,29	3
United Provinces	47.2	23,46	1,74	45	34,72	6	38,73	17,24	1,16,40	4
Punjab	19.6	64,22	9,41	12,64	56,33	1,22	44,85	43,67	2,32,34	19
Burma	10.6	29,88	2,87	7,95	58,76	20,88	79,98	16,91	2,17,23	33
Central Provinces and Berar	14.0	20,79	2,03	8,28	97,42	..	53,71	9,87	1,91,90	22
Assam	6.7	1,41	1,74	37	2,26	12	4,84	2,04	12,28	3
Coorg	0.2	61	16	12	..	..	18	41	1,48	14
Ajmer-Merwara	0.5	5,95	..	33	11,79	19	14,24	1,75	34,25	109
Hyderabad Administered Area	0.1	11	6	..	..	..	2	1	20	2
TOTAL (BRITISH INDIA)	..	2,43,56	98,80	159,39	6,42,25	25,64	5,02,66	1,42,11	16,14,41	..
Mysore	5.8	31,45	7,24	1,89	10,62	36	15,03	4,89	70,98	20
Baroda	2.0	1,42	2,70	45	6,64	2,25	5,83	2,01	21,30	17
Hyderabad	13.4	7,91	20	8	19,42	5,76	13,40	1,91	48,68	6
TOTAL (INDIAN STATES)	..	40,78	10,14	2,37	36,68	8,37	34,26	8,81	1,40,91	..
GRAND TOTAL	..	2,84,34	1,08,94	61,76	5,78,93	34,01	5,36,92	1,50,42	17,55,32	..

NOTE.—For detailed statistics see "Statements showing Progress of the Co-operative Movement in India" published by this Department.

LIFE ASSURANCE

[FOR TABLES, SEE PAGES 123 AND 124]

The history of Indian Life Assurance Companies can be traced as far back as 1829, when the Madras History Equitable Assurance Company was started in Madras. Forty-two years later, the Bombay Mutual Assurance commenced business in the year 1871. In Bengal, Life Assurance business does not appear to have begun until 1891, when the Hindu Provident Fund came into existence. It took, however, several years before the business began to become popular in this country and in 1906 a number of companies were established in different provinces. No reliable statistics regarding Indian Life Assurance Companies were available until the Indian Life Assurance Companies Act, VI of 1912, was passed for the regulation of Life Assurance Companies doing business in British India.

The tables (Nos. 78—80) show the statistics relating to Indian Life Assurance Companies, furnished by Scope of the the Actuary to the Government of India. They deal with companies registered and working in India, tables and relate to the five years ending 1918. The statistics from 1913-14 to 1915-16 relate to the years ending on different dates for different companies, not later than 30th June each year. From 1917 they refer to the calendar year. The number of companies dealt with was 44 in 1913-14, 42 in 1914-15, 44 in 1915-16, 41 in 1917, and 43 in 1918.* These statistics exclude foreign companies, working in India, which comply with the provisions of the British Assurance Companies Act of 1909 and are partially exempt from the Indian Act of 1912. The tables also exclude companies and funds which have been granted complete exemption from compliance with the Act, namely, (a) Pension and other Funds connected with the Indian Government Services, (b) the many small societies which, on account of either the sum or the premium stated in their policies being under certain specified limits, are subject to the Indian Provident Insurance Societies Act, (c) certain pension and annuity funds, and (d) companies which are no longer issuing policies in India.

The total income shown in the Life Assurance Revenue Accounts of the companies dealt with in these Income statistics was R1,54 lakhs in 1918, against R1,44 lakhs in 1917, R1,37 lakhs in 1915-16, R1,43 lakhs in 1914-15, R1,42 lakhs in 1913-14. The sources from which the income was derived, and the proportion of the amount derived from each source in 1918, are noted below :—

	Income R	Proportion to total income
Premiums and Annuities	1,14,32,000	74.3
Interests and rents, etc. (less tax)	35,99,000	23.4
Other items of receipts	3,59,000	2.3
Total	1,53,90,000	100

This income was disposed of as follows :—

	Payment R	Proportion to total payment	Outgo
Claims by death	54,83,000	35.7	
" maturity	19,76,000	12.8	
Surrenders	3,44,000	2.2	
Annuities and pensions	94,000	0.6	
Bonus in cash and reduction of premium	1,10,000	0.7	
Dividends to share-holders	64,000	.4	
Expenses	25,01,000	16.3	
Depreciation, transfer to investment reserve funds, etc.	32,22,000	20.9	
Increase to funds	15,93,000	10.4	
Total	1,53,90,000	100	

The total expenses in connection with life assurance business amounted to 21.9 per cent of the premium income in 1918, as against 20 per cent in 1917 and 1915-16, 22½ per cent in 1914-15, and 24 per cent in 1913-14.

The life assurance funds of Indian companies amounted to R7,37 lakhs in 1918 against R7,19 lakhs in Funds and 1917, 7,01 lakhs in 1915-16, R6,63 lakhs in 1914-15, and R5,84 lakhs in 1913-14. These funds in 1918 earned capital interest at the rate of 5.07 per cent on the average, after deduction of income-tax. The total amount of paid-up capital of the companies at the end of the year amounted to over R43 lakhs, and the total realisable assets, consisting of mortgages, loans, Government promissory notes, debentures and shares, house property and other investments, stocks, interests, deposits, etc., amounted to R9,04 lakhs.

The following table illustrates the distribution of assets among the different classes of investments held Investments by Indian companies :—

Nature of Assets	Amount. R	Proportion to total assets
Mortgages and Loans on rates	14,39,000	1.6
Debentures, including all British, Indian, and Colonial Municipal Securities	1,38,76,000	15.3
Preference, Guaranteed and Ordinary shares	15,13,000	1.7
House and Landed Property	57,18,000	6.3
Outstandings	15,29,000	1.7
Loans on Personal Securities	2,31,000	.3
" on Policies	73,07,000	8.1
British, Indian and Colonial Government Securities	5,39,24,000	59.6
Accrued interest	10,16,000	1.1
Cash	28,92,000	3.2
Preliminary expenses, etc.	9,72,000	1.1
Total	9,04,17,000	100

* For the names of the companies included in these tables, a reference is invited to the Returns from Life Assurance Companies doing business in British India (Sixth Issue) published by the Actuary to the Government of India.

New policies	The total amount of new sums assured by Indian companies during the year 1918 was over R2,85 lakhs. Details for the different kinds of policies are given in the marginal table. Over four-fifths of the total amount is under endowment assurance policies, providing for payment of the sum assured at the end of the stipulated period or at the death of the life assured, if it occurs previously. Limited Payment Policies come second in point of magnitude with a total of R23 lakhs.		
	Policies	Sums assured	Proportion to total
		R	
	Whole Life	20,08,000	7.0
	Limited Payment	22,79,000	8.0
	Endowment Assurance	2,38,18,000	81.7
	Children's Endowments and other classes	9,54,000	3.3
	The average rate of annual premium payable under the policies issued by Indian companies is nearly 5½ per cent of the sum assured.		
Sums assured	The total sums assured, including bonus additions under the policies (both old and new) in force at the end of the year 1918, was over R25 crores. This is over R1 crore, or 4 per cent, more than the corresponding amount at the end of the year 1917.		
Policy Stamp duty	Prior to 1916 the minimum rate of stamp duty on policies was six annas for a policy insuring a sum not exceeding R1,000. In order to encourage industrial life insurance in India the duty was reduced in 1916 to two annas for policies of R250 and under, and four annas for policies of over R250 but not exceeding R500.		

LIFE ASSURANCE*

No. 78.—AMOUNT of INCOME and OUTGO of INDIAN LIFE ASSURANCE COMPANIES for the five years ending 1918

	1913-14	1914-15	1915-16	1917	1918
Number of Companies dealt with	44	42	44	41	43
INCOME					
	R	R	R	R	R
Life Assurance premiums	1,17,37,249	1,09,91,885	1,06,00,412	1,10,18,158	} 1,14,32,431
Consideration for annuities granted	9,981	1,06,467	5,201	24,577	
Net interest, dividends, and rents	23,21,600	26,09,228	28,66,435	32,32,538	
Other receipts	1,81,308	6,40,452	2,63,250	80,810	
TOTAL	1,42,50,138	1,43,48,032	1,37,35,298	1,44,06,081	1,53,90,321
OUTGO					
Claims by death	49,09,480	37,72,015	34,78,145	33,86,786	54,86,116
Claims by maturity	13,21,629	13,07,571	14,91,127	18,79,115	19,76,254
Surrenders	2,04,286	2,55,856	3,26,820	4,01,607	3,43,738
Annuities and pensions	1,20,508	1,08,251	1,07,601	91,603	93,805
Bonus in cash and in reduction of premiums	41,002	1,04,184	1,48,791	1,61,224	1,09,527
Dividends (a)	70,260	54,600	54,600	64,631	63,630
Expenses	28,04,368	24,48,182	21,18,675	22,19,852	25,01,472
Depreciation, transfer to investment reserve fund, etc.	1,85,134	2,59,356	23,18,804	27,29,863	32,22,382
Increase to Life Assurance Funds	45,93,471	60,38,017	36,20,735	34,71,000	15,93,397
TOTAL	1,42,50,138	1,43,48,032	1,37,35,298	1,44,06,087	1,53,90,321

No. 79.—AMOUNT of LIFE ASSURANCE FUNDS, PAID-UP CAPITAL, and TOTAL REALISABLE ASSETS of INDIAN LIFE ASSURANCE COMPANIES for the five years ending 1918

	1913-14	1914-15	1915-16	1917	1918
	R	R	R	R	R
Life Assurance Funds	5,34,13,849	6,62,90,472	7,00,92,191	7,19,40,583	7,36,77,827
Paid-up capital (about)	37,50,000	35,69,772	38,05,486	41,66,830	43,43,279
TOTAL	6,21,63,849	6,98,60,244	7,38,97,677	7,61,07,413	7,80,21,106
TOTAL REALISABLE ASSETS					
Mortgages on property in India	13,33,241	19,86,975	24,77,780	29,91,632	14,38,816
Loans on Companies' policies within their surrender values	36,98,556	47,15,027	55,32,907	68,50,702	73,07,171
" personal security, etc.	5,14,149	2,87,843	2,52,712	2,02,492	2,30,657
War Loan	...	...	...	35,74,336	1,11,25,437
4 per cent Government Promissory Notes (at approximate cost price)	...	...	4,00,700	27,86,225	23,12,870
3½ per cent Government Promissory Notes (at approximate cost price)	3,69,00,000	4,19,88,845	4,47,30,553	4,56,32,311	3,70,12,536
3 per cent Government Promissory Notes (at approximate cost price)	32,00,000	52,54,561	48,98,456	41,13,672	34,72,845
Indian Municipal, Port Trust, and Improvement Trust securities, etc.	1,08,82,098	1,25,20,018	1,33,46,728	1,44,76,983	1,38,76,338
Shares in Indian Companies	82,488	2,35,133	3,73,325	18,97,939	15,13,204
Land and House property	36,50,788	41,66,963	43,40,719	51,08,671	57,18,260
Other Indian investments	10,84,967	10,59,940	11,97,246	...	...
Colonial Stock	1,00,000	1,00,000	...	...	...
Agents, balances, outstanding premiums, and outstanding interests, etc.	21,14,847	20,04,245	19,08,115	14,24,325	15,29,343
Accrued interest	6,26,364	7,07,367	7,99,595	9,56,247	10,15,612
Deposit, cash, stamps, etc.	16,55,929	15,38,418	21,38,091	23,53,485	28,91,523
Furniture	2,39,274	2,13,563	1,93,101	2,34,951	2,41,231
Miscellaneous assets	1,96,243	6,12,708	7,00,797	2,63,462	7,31,175
TOTAL	6,62,78,944	7,73,51,611	8,32,90,825	9,28,37,433	9,04,17,018

* Compiled from statistics furnished by the Actuary to the Government of India

NOTE.—The statistics for each of the years 1913-14 to 1915-16 relate to the period ending on different dates for different companies not later than the 30th June

(a) Excludes the dividends of Life Assurance Companies transacting also other classes of business

LIFE ASSURANCE

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No. 80.—AMOUNT of NEW SUMS ASSURED under each class of POLICY and of TOTAL SUM ASSURED remaining in force at the close of each of the five years ending 1918

	1913-14	1914-15	1915-16	1917	1918
	R	R	R	R	R
NEW SUMS ASSURED UNDER—					
Whole Life Policies	40,06,403	24,62,360	21,29,068	17,53,505	20,06,255
Limited Payment Policies	22,53,950	18,23,100	13,55,821	18,76,400	22,79,250
Endowment Assurance Policies	2,45,73,080	1,73,40,204	1,35,40,669	1,71,75,107	2,33,17,791
Children's Endowments and other classes	11,66,519	8,08,901	5,15,631	15,43,250	9,53,848
TOTAL	3,19,93,952	2,24,34,565	1,75,41,189	2,23,48,262	2,85,59,144
Total sum assured in force at the end of the period (plus bonus additions)	22,44,10,860	22,82,57,473	22,13,40,665	23,98,54,447	25,11,77,126

NOTE.—The statistics for each of the years 1913-14 to 1915-16 relate to the period ending on different dates for different companies not later than the 30th June

Part II

Principal Heads of Revenue,—Land Revenue, Opium,
Salt, Stamps, Excise, etc.

LAND REVENUE

[FOR TABLES, SEE PAGES 128 AND 129]

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents nearly a quarter of the total revenue of India, is made up, on the average of the last five years, chiefly of receipts under the heads stated in the margin. Receipts from the sale of proprietary right, waste lands, etc., and recovery of survey and settlement charges amounted to about 2 per cent. Land revenue due to irrigation amounts to about R2 $\frac{3}{4}$ crores and represents about 8 per cent of the total land revenue, but is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to about R31 $\frac{1}{2}$ crores, of which over R6 $\frac{3}{4}$ crores are contributed by Madras, R6 $\frac{1}{2}$ crores by the United Provinces, R4 $\frac{1}{4}$ crores by Bombay, R3 $\frac{1}{2}$ crores by the Punjab, about R3 crores by Burma, R2 $\frac{3}{4}$ crores by Bengal, nearly 2 crores by the Central Provinces and Berar, R1 $\frac{1}{2}$ crores by Bihar and Orissa, R $\frac{3}{4}$ crore by Assam, and about R $\frac{1}{4}$ crore by the North-West Frontier Province. The permanent settlement system obtains over the greater part of Bengal and Bihar, nearly a third of the Madras Presidency, some districts of the United Provinces, and other scattered tracts. In 1918-19 there was a decrease of R57 lakhs as compared with the preceding year.

Over 97 per cent of the receipts from assessment of alienated lands less quit-rents is contributed by the Bombay Presidency, where a large revenue is derived from assessment on *inam* lands. The Punjab contributes about 2 per cent, while the share of Bengal is below 1 per cent.

Burma contributed 97 per cent of the capitation tax, the remaining 3 per cent being contributed mainly by Assam.

Burma is responsible for nearly two-thirds of the receipts under fisheries and miscellaneous revenue. The Punjab and the United Provinces contribute R10 lakhs and 6 $\frac{1}{4}$ lakhs respectively. Bihar and Orissa, the North-West Frontier Province, Bengal, Bombay, Madras, the Central Provinces and Berar, and Assam, follow with shares varying from R4 $\frac{1}{2}$ lakhs to R1 $\frac{1}{4}$ lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Punjab, the United Provinces, and Bombay. In the last five years this item of revenue has increased from R2,50 lakhs to R2,86 lakhs or by 14 per cent, the year under review (1918-19) showing an increase of about 8 per cent as compared with the preceding year.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents 4 per cent of the total expenditure. The detailed items are, on the five years' average, stated in the margin. The expenditure on district administration is highest in the United Provinces, which is answerable for over 19 per cent. Madras comes next with a share of over 18 per cent, Bombay accounts for 16 per cent, Bengal for about 11 per cent, Burma and the Punjab for 9 per cent each, Bihar and Orissa for 7 per cent, the Central Provinces and Berar for about 5 per cent, Assam for 3 per cent, and the North-West Frontier Province for about 2 per cent.

Bengal leads with a share of 29 per cent of the expenditure on survey and settlements, Madras accounts for 18 per cent, Bihar and Orissa for 15 per cent, the Punjab for 11 per cent, Burma for 8 per cent, the United Provinces and the Central Provinces and Berar for 6 per cent each, and Bombay and Assam for 2 per cent each.

The United Provinces account for nearly 26 per cent of the expenditure under district charges. Madras and Bombay come next with about 20 per cent each, the Punjab and Burma with 11 per cent each, and the Central Provinces and Berar 3 per cent.

Nearly the whole (96 per cent) of the charges on account of commissions on collection is incurred in Burma and Assam.

Madras is answerable for 59 per cent of the expenditure under "Allowances to district and village officers," Bombay nearly 23 per cent, and the Central Provinces and Berar about 18 per cent.

LAND REVENUE.

No. 1.—LAND REVENUE RECEIPTS in each PROVINCE in each official year, 1914-15 to 1918-19

		Ordinary Land Revenue	Assess- ment of alienated lands, less quit- rents	Capita- tion tax	Sale of proprie- tary right, waste lands, etc.	Fisheries and miscel- laneous revenue (b)	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
		R	R	R	R	R	R	R	R	R
India, General (a)	1914-15	18,05,035	..	1,233	13,085	2,43,136	..	20,62,489	..	20,62,489
	1915-16	18,01,448	..	804	46,387	2,24,361	..	20,73,000	..	20,73,000
	1916-17	19,57,553	..	2,319	7,508	2,27,098	..	21,94,478	..	21,94,478
	1917-18	19,24,829	..	1,219	22,170	2,21,882	..	21,70,100	..	21,70,100
	1918-19	17,38,086	..	1,000	26,435	2,27,873	..	19,93,394	..	19,93,394
Bengal	1914-15	2,66,34,466	68,007	22,917	36,438	1,94,423	13,10,822	2,82,67,073	..	2,82,67,073
	1915-16	2,76,89,668	69,172	21,655	2,59,424	1,52,183	17,04,498	2,98,96,600	..	2,98,96,600
	1916-17	2,75,62,397	68,618	20,002	85,290	1,80,309	29,67,568	3,08,84,184	..	3,08,84,184
	1917-18	2,71,46,355	67,427	1,544	1,05,131	1,87,919	24,73,211	2,99,81,587	..	2,99,81,587
	1918-19	2,79,69,212	67,473	23,256	54,093	2,51,331	21,65,431	3,05,30,796	..	3,05,30,796
Madras	1914-15	6,71,93,864	..	..	2,40,308	3,01,735	..	6,77,35,907	1,02,47,570	5,74,88,337
	1915-16	6,92,46,470	..	..	2,00,511	3,46,881	..	6,97,93,862	1,06,97,361	5,90,96,501
	1916-17	6,93,17,510	..	..	2,55,589	4,43,585	..	7,00,16,684	1,02,08,047	5,98,08,637
	1917-18	6,94,50,831	..	..	3,78,541	4,93,760	..	7,03,23,132	1,08,32,923	5,94,90,209
	1918-19	6,83,52,185	..	..	1,71,657	5,94,834	..	6,91,18,676	1,05,47,031	5,85,71,645
Bombay	1914-15	4,39,59,920	93,96,282	..	..	2,96,216	..	5,36,52,418	25,01,804	5,11,50,614
	1915-16	4,54,33,966	93,05,578	..	..	2,45,269	..	5,49,84,813	28,39,702	5,21,45,711
	1916-17	4,46,77,986	92,17,333	..	..	2,11,768	..	5,41,07,087	29,08,903	5,11,98,184
	1917-18	4,21,45,159	94,13,541	..	..	2,69,281	..	5,18,27,981	26,73,775	4,91,54,206
	1918-19	3,50,57,766	94,81,313	..	..	3,13,733	..	4,48,52,812	19,55,908	4,28,96,904
United Provinces	1914-15	6,33,54,063	..	..	14,989	6,41,937	..	6,40,10,989	18,22,754	6,21,88,235
	1915-16	6,86,80,660	..	..	7,398	6,52,154	..	6,93,40,212	19,52,288	6,73,87,924
	1916-17	6,59,82,538	..	..	5,828	6,19,885	..	6,66,08,251	20,64,095	6,45,44,156
	1917-18	6,65,38,942	..	..	1,274	6,15,226	..	6,71,55,442	20,79,719	6,50,75,723
	1918-19	5,87,83,698	..	..	4,095	5,97,995	..	5,93,85,788	20,87,515	5,72,98,273
Bihar and Orissa	1914-15	1,49,94,020	7,279	92	3,254	1,38,350	4,79,357	1,56,22,352	..	1,56,22,352
	1915-16	1,49,43,573	7,268	652	5,783	1,35,558	6,90,159	1,57,82,993	..	1,57,82,993
	1916-17	1,52,85,721	7,422	1,105	16,241	1,55,936	10,62,930	1,65,29,355	..	1,65,29,355
	1917-18	1,45,05,041	7,261	2,945	9,328	1,85,585	9,85,871	1,56,96,031	..	1,56,96,031
	1918-19	1,56,85,066	7,334	207	3,740	1,70,098	4,71,287	1,63,37,732	..	1,63,37,732
Punjab	1914-15	3,36,94,763	1,72,890	..	38,39,502	9,23,497	..	3,86,30,652	1,01,74,563	2,84,56,089
	1915-16	3,46,40,273	1,68,786	..	31,10,307	8,50,559	..	3,87,69,925	1,07,92,333	2,79,77,592
	1916-17	3,63,94,605	1,69,553	..	29,35,471	9,51,673	..	4,04,51,302	1,19,31,294	2,85,20,008
	1917-18	3,72,34,724	1,70,497	..	34,37,615	10,18,220	..	4,18,61,056	1,06,78,519	3,11,82,537
	1918-19	3,66,70,748	1,75,049	..	39,50,755	13,26,425	..	4,21,22,977	1,36,04,267	2,85,18,710
Burma	1914-15	2,80,85,823	..	94,94,297	10	72,16,580	10,445	4,48,07,155	1,99,748	4,46,07,407
	1915-16	2,95,71,870	..	96,53,672	2,255	74,26,403	9,627	4,66,63,827	2,45,775	4,64,18,052
	1916-17	3,02,98,425	..	97,08,605	4,704	75,74,709	8,630	4,75,95,073	2,23,853	4,73,71,220
	1917-18	2,41,05,948	..	97,53,012	42,567	76,32,078	8,638	4,15,42,243	1,68,433	4,13,73,810
	1918-19	3,43,14,817	..	94,69,496	6,471	79,14,170	8,629	5,17,13,583	2,61,404	5,14,52,179
Central Provinces and Berar	1914-15	1,84,02,350	..	..	7,094	4,16,454	..	1,88,25,898	5,068	1,88,20,830
	1915-16	1,94,52,387	..	..	2,909	2,93,202	..	1,97,48,498	5,168	1,97,43,330
	1916-17	1,94,54,170	..	..	36,641	3,63,476	..	1,98,54,287	5,873	1,98,48,414
	1917-18	1,93,04,982	..	..	28,892	3,27,892	..	1,96,61,766	5,961	1,96,55,805
	1918-19	1,72,90,146	..	..	12,366	2,94,261	..	1,75,96,773	7,748	1,75,89,025
Assam	1914-15	68,03,414	..	2,79,480	31,617	3,51,365	..	74,65,876	..	74,65,876
	1915-16	71,43,182	..	2,70,377	36,477	3,66,417	..	78,16,453	..	78,16,453
	1916-17	69,14,257	..	2,59,320	25,777	3,80,359	..	75,79,713	..	75,79,713
	1917-18	74,31,305	..	2,89,713	17,814	3,83,839	..	81,22,671	..	81,22,671
	1918-19	81,98,303	..	2,70,413	21,285	4,05,438	..	88,95,439	..	88,95,439
North- West Frontier Province	1914-15	20,99,117	4,822	..	..	1,56,302	..	22,60,241	66,455	21,93,786
	1915-16	20,44,592	4,730	..	722	1,52,989	..	22,03,033	73,778	21,29,255
	1916-17	20,37,882	4,753	..	..	1,62,555	..	22,05,190	64,563	21,40,627
	1917-18	21,36,097	4,768	..	2,503	1,56,735	..	23,00,103	94,096	22,06,007
	1918-19	21,56,528	4,763	..	1,206	2,05,851	..	23,68,348	1,03,281	22,65,067
TOTAL	1914-15	30,70,26,835	96,49,280	97,98,019	41,86,297	1,08,79,995	18,00,624	34,33,41,050	2,50,77,962	31,83,23,088
	1915-16	32,06,48,089	95,55,534	99,47,160	36,72,173	1,08,45,976	24,04,284	35,70,73,216	2,66,05,805	33,04,67,411
	1916-17	31,98,83,044	94,67,679	99,91,351	33,73,049	1,12,71,353	40,39,128	35,80,25,604	2,74,06,628	33,06,18,976
	1917-18	31,19,24,213	96,63,494	1,00,48,433	40,45,835	1,14,92,417	34,67,720	35,06,42,112	2,65,33,426	32,41,08,686
	1918-19	30,62,16,555	97,35,932	97,64,372	42,52,103	1,23,02,009	26,45,347	34,49,16,318	2,85,67,154	31,63,49,164

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

(b) The chief reasons why the receipts under this head are so large in Burma and so small in Bengal are (1) the Burma figures of miscellaneous revenue include a large amount derived from petroleum, which does not occur in Bengal; (2) owing to the permanent settlement the Government receipts from fisheries in Bengal are very small as compared with those in Burma where there is no permanent settlement.

No. 2.—LAND REVENUE EXPENDITURE in each PROVINCE in each official year, 1914-15 to 1918-19

		Charges of District Administra- tion	Survey and settle- ments (a)	Director- ate (b)	District charges	Manage- ment of Govern- ment estates and grazing lands	Commis- sions on collec- tions (c)	Allow- ances to District and Village officers	Other charges	Total expenditure
		R	R	R	R	R	R	R	R	R
India, General	1914-15	3,94,320	1,44,166	13,166	1,73,993	1,620	16,122	..	..	7,43,387
	1915-16	4,01,547	1,37,738	12,261	1,81,547	1,620	15,063	..	..	7,49,776
	1916-17	4,00,581	1,30,480	12,255	1,76,644	1,620	12,965	..	..	7,34,545
	1917-18	4,15,350	1,27,045	13,364	1,79,794	1,620	13,149	..	..	7,50,322
	1918-19	4,42,125	1,22,828	4,520	1,91,984	1,620	15,626	..	..	7,78,703
Bengal	1914-15	27,05,765	23,76,908	40,818	23,323	5,39,536	10,685	..	..	56,97,035
	1915-16	28,62,569	21,22,293	48,051	22,750	4,39,200	17,369	..	..	55,12,232
	1916-17	28,71,100	18,48,675	40,435	21,966	4,39,845	14,880	..	..	52,36,901
	1917-18	27,75,971	18,82,396	42,871	21,351	5,54,531	9,399	..	..	52,86,519
	1918-19	28,14,655	20,22,515	37,405	25,465	8,47,812	23,167	..	..	57,71,019
Madras	1914-15	48,19,158	13,27,473	69,573	28,55,199	..	..	34,56,611	19,244	1,25,47,258
	1915-16	47,12,138	12,20,056	63,061	28,85,068	..	..	34,55,249	19,442	1,23,55,014
	1916-17	47,86,543	10,82,909	60,991	28,71,620	..	..	34,62,242	11,928	1,22,76,233
	1917-18	48,10,364	13,18,140	25,307	28,75,646	..	..	34,44,241	7,320	1,24,81,018
	1918-19	50,88,069	14,76,969	28,383	29,47,457	..	..	34,40,894	7,390	1,29,89,162
Bombay	1914-15	45,02,468	1,27,225	2,24,746	27,09,384	..	..	13,40,264	..	89,04,087
	1915-16	42,30,131	1,30,480	2,24,381	27,45,234	..	..	13,28,505	..	86,58,731
	1916-17	39,58,730	1,19,549	1,87,338	27,24,546	..	..	12,67,768	..	82,57,931
	1917-18	41,10,009	95,953	1,67,300	26,86,656	..	..	13,75,013	..	84,34,940
	1918-19	50,64,954	1,30,677	2,00,219	34,24,302	..	..	13,75,539	..	1,01,95,691
United Provinces	1914-15	47,99,477	3,47,428	1,26,465	36,84,559	2,21,763	5,126	..	..	91,84,818
	1915-16	51,19,578	3,38,676	1,13,989	37,10,441	2,19,607	5,053	..	..	95,07,344
	1916-17	50,70,363	4,69,732	1,16,367	36,87,399	2,20,240	5,005	..	338	95,69,444
	1917-18	50,06,566	5,59,730	1,14,806	36,76,145	2,57,364	4,104	..	800	96,19,515
	1918-19	56,32,014	5,02,082	1,11,103	37,00,485	2,71,113	4,099	..	..	1,02,20,896
Bihar and Orissa	1914-15	17,94,996	13,24,110	21,801	1,32,585	2,88,130	3,561	..	..	35,65,183
	1915-16	17,95,292	11,28,078	21,463	97,959	2,73,695	3,647	..	..	33,20,134
	1916-17	17,82,574	9,97,645	15,576	76,953	3,38,036	3,492	..	..	32,14,276
	1917-18	18,03,193	10,14,203	19,387	78,548	3,11,378	3,125	..	..	32,29,834
	1918-19	17,94,680	8,71,670	22,657	86,357	3,47,522	3,646	..	..	31,26,532
Punjab	1914-15	23,17,538	10,64,795	47,437	15,31,417	16,383	..	9,501	..	49,87,071
	1915-16	23,85,013	8,20,306	46,186	16,55,266	30,757	..	9,159	..	49,46,687
	1916-17	23,07,320	6,83,614	46,278	15,74,300	1,09,363	..	8,558	..	47,29,433
	1917-18	23,42,610	6,58,636	44,304	15,73,642	27,160	..	12,255	..	46,58,607
	1918-19	24,05,441	6,92,670	42,391	17,28,713	58,533	..	13,014	..	49,40,762
Burma	1914-15	25,50,905	6,63,274	32,717	15,18,914	..	20,49,135	..	..	68,14,945
	1915-16	25,22,138	6,16,283	18,123	15,24,879	..	24,12,895	..	..	70,94,318
	1916-17	24,32,211	5,50,675	4,316	15,38,435	..	23,28,941	..	..	68,54,578
	1917-18	23,82,192	4,15,162	643	15,55,385	..	16,65,654	..	..	60,19,036
	1918-19	23,63,140	4,53,042	..	15,82,244	..	26,44,301	..	..	70,42,727
Central Provinces and Berar	1914-15	12,78,460	4,89,423	68,822	11,26,899	41,952	66,208	10,43,859	..	41,15,623
	1915-16	13,01,539	4,78,195	58,885	11,55,405	3,157	71,738	10,22,398	..	41,26,317
	1916-17	12,36,174	4,54,861	68,016	11,14,952	30,908	67,659	10,25,465	..	39,98,035
	1917-18	12,61,535	4,09,072	71,091	11,05,513	31,143	57,764	10,25,862	..	39,61,980
	1918-19	13,14,806	4,54,283	89,913	12,83,391	28,752	49,115	10,27,745	..	42,48,005
Assam	1914-15	8,07,837	1,11,319	9,542	2,40,316	6,571	3,00,531	1,565	..	14,77,681
	1915-16	8,22,396	1,92,867	9,006	2,28,964	1,672	3,80,046	2,599	..	16,37,550
	1916-17	8,40,069	1,93,640	8,495	2,29,714	2,010	3,66,361	3,556	..	16,43,845
	1917-18	8,40,276	1,50,081	4,353	2,27,633	4,120	3,63,519	3,220	..	15,93,202
	1918-19	8,37,155	67,062	9,922	2,22,976	7,634	3,91,937	2,629	..	15,39,315
North-West Frontier Province	1914-15	4,35,303	8,281	..	1,82,925	14,815	..	7,239	..	6,48,563
	1915-16	4,32,461	5,207	..	1,71,893	16,229	..	7,034	..	6,32,824
	1916-17	4,51,244	1,149	..	1,71,206	15,187	..	18,761	..	6,57,547
	1917-18	4,68,640	— 153	..	1,73,446	15,296	..	9,649	..	6,66,878
	1918-19	4,80,518	1,712	..	1,72,716	20,401	..	16,233	..	6,91,580
TOTAL	1914-15	2,64,06,227	79,84,402	6,55,087	1,41,79,514	11,30,770	24,51,368	58,59,039	19,244	6,86,85,651
	1915-16	2,65,84,802	71,90,179	6,15,406	1,43,79,406	10,20,937	29,05,811	58,24,944	19,442	5,85,40,927
	1916-17	2,61,36,909	65,32,929	5,60,067	1,41,87,735	11,57,209	27,99,303	57,86,350	12,266	5,71,72,768
	1917-18	2,62,16,706	66,30,265	5,03,435	1,41,53,759	12,02,612	21,16,714	57,70,240	8,120	5,67,01,851
	1918-19	2,82,37,557	67,95,510	5,46,513	1,53,66,090	15,83,387	31,31,891	58,76,054	7,390	6,15,44,392

(a) In Bombay the settlement work is generally entrusted to ordinary administrative officers and not to officers specially appointed for the purpose as in other provinces

(b) In provinces other than Bombay this head shows charges on account of "supervision of land records" only, whereas in Bombay besides the supervision charges it includes other items, such as the cost of (1) Central Division Survey Party, (2) Alienation Office, Poona, (3) City Land Records Estate, and (4) special measurement operations and demarcation of waste lands in Sind

(c) Owing to the peculiar system of revenue collection in Burma and Assam the practice of collecting revenue by paying commission to the collecting agency is followed more largely in these provinces than elsewhere

FORESTS

[FOR TABLES, SEE PAGES 131 TO 150]

The tables in this section show statistics regarding State forests only, *i.e.*, lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by private owners, statistics regarding which are not shown in these tables. Forest areas in Indian States also are not taken into account in these tables.

Classes of forests

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands. The "Reserved" forests are intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons. The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities. The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Extent of forests

Table No. 3 shows all State forest lands and proportion thereof to total area in British India in each year from 1899-1900 to 1918-19. Out of the 251,468 square miles under State management in 1918-19, which is 23·3 per cent of the total area (1,080,794 square miles) of British India, 101,639 square miles or 9·4 per cent were reserved, 8,557 square miles or 0·8 per cent were protected, and the remaining 141,272 square miles or 13·1 per cent were unclassified.

Table No. 4 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1918-19. These provincial statistics show that in 1918-19, the percentage of forest land varied from 1·4 per cent in Baluchistan to 70·2 per cent in the Andamans. The largest area of unclassified forests occurs in those provinces where the population is scantiest; in fact Burma claims 116,829 square miles or 82·7 per cent of the total area under this head, while Assam appropriates the bulk of the balance, *i.e.*, 16,309 square miles or 11·5 per cent.

Working plans

Table No. 5 shows the progress of working-plans in each province in each official year from 1914-15 to 1918-19. Under the Forest Acts the Provincial Government deposes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1918-19 show that 60,670 square miles or about 60 per cent of the area of reserved forests are worked under regular plans.

Financial results

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 6 to 9. In 1918-19 the gross revenue collected through the agency of the Department amounted to R468 lakhs and the total expenditure to R289 lakhs, the net revenue being R179 lakhs or R71 per square mile of land under the control of the Forest Department. Some 26·8 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay, of the United Provinces and of Madras. The sale of timber and fuel produced R335 lakhs, minor produce about R36 lakhs, and receipts from grazing R30 lakhs. The steady improvement in forest revenue is worthy of note. Between 1898 and 1903 it averaged R190 lakhs. By 1907-08 the quinquennial average had risen to R251 lakhs, by 1911-12, to R280 lakhs, and by 1917-18, to R344 lakhs. During the same period the expenditure had increased from R108 lakhs to R136 lakhs, R158 lakhs, and R188 lakhs, respectively. In 1918-19 the gross revenue was R4,68 lakhs and expenditure R 289 lakhs. In 1918-19 the proportion of expenditure to gross revenue was about 62 per cent. Of the total expenditure about 37 per cent was spent on administration, and over 62 per cent on working, protection, and improvement.

The net revenue of the State forests has between 1899 and 1919 risen from R80 lakhs to R179 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1918-19 the value of these grants amounted on a very low estimate to about 20 per cent of the gross revenue collected from the State forests.

Forest Produce

Table No. 10 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and other minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. The total outturn of timber and fuel from State forests amounted, on an average of the five years ending 1918-19, to 307 million cubic feet; the average outturn per square mile varies considerably in the different provinces. The yield of minor produce (including bamboos) from State forests was valued in 1918-19 at about R1,42 lakhs, the chief items, besides bamboos, being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobalans, and other tanning materials.

Protection of forests

Table No. 11 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1918-19 over 43,966 square miles, which is 43 per cent of the total area of reserves. The area closed to grazing amounted to 48,977 square miles, of which 22,728 were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 29,572 square miles situated chiefly in the Bombay Presidency and the Central Provinces and Berar. The number of animals grazed was 8,007,869 on payment and 5,516,511 free.

FORESTS*

No. 3.—AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA in each year from 1899-1900 to 1918-19

	Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of British India
		Reserved	Protected	Unclassed State†	Total	
1899-1900	950,921	86,970	8,089	102,401‡	197,460	20·71
1900-01	948,348	88,140	10,488	109,741	208,369	21·97
1901-02	975,912	89,424	9,418	118,037	216,879	22·2
1902-03	966,073	90,750	9,519	116,555	216,824	22·4
1903-04	967,824	91,567	9,865	131,269	232,701	24·0
1904-05	967,255	92,182	9,435	131,324	232,941	24·1
1905-06	970,617	92,496	10,018	131,137	233,651	24·1
1906-07	987,749	94,037	9,468	136,633	240,138	24·3
1907-08	985,938	94,059	8,853	134,897	237,809	24·2
1908-09	986,144	94,561	8,835	138,374	241,774	24·5
1909-10	987,990	96,474	8,814	140,263	245,551	24·9
1910-11	1,016,282	96,387	8,507	138,584	243,478	23·9
1911-12	1,016,323	96,148	8,496	138,316	242,960	23·9
1912-13	1,024,435	96,867	8,492	133,564	238,923	23·3
1913-14	1,079,638	96,297	8,390	140,925	245,612	22·7
1914-15	1,079,149	97,580	10,405	141,882	249,867	23·15
1915-16	1,079,481	99,205	9,712	140,083	249,000	23·1
1916-17	1,078,585	100,308	9,140	137,131	246,579	22·9
1917-18	1,080,650	101,233	8,752	141,527	251,512	23·3
1918-19	1,080,794	101,639	8,557	141,272	251,468	23·3

* Compiled from the Annual Statistics relating to Forest Administration in British India published by the Government of India and from Provincial Reports on Forest Administration.
† Unclassed State forests or ' public forest lands ' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.
‡ This large increase is due to the incorporation for the first time of the statistics for Burma.

FORESTS

(132)

No. 4.— AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1914-15 to 1918-19

		Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of Province
			Reserved	Protected	Unclassed State*	Total	
Bengal	1914-15	78,875	4,871	1,711	4,030	10,612	13·5
	1915-16	78,875	4,871	1,711	4,030	10,612	13·5
	1916-17	78,875	4,888	1,711	4,030	10,629	13·5
	1917-18	78,836	4,889	1,711	4,030	10,630	13·5
	1918-19	78,836	4,888	1,711	4,030	10,629	13·5
Madras	1914-15	142,261	18,877	..	762	19,639	13·8
	1915-16	142,261	18,849	..	734	19,583	13·7
	1916-17	142,254	18,810	..	725	19,535	13·7
	1917-18	142,272	18,838	..	668	19,506	13·7
	1918-19	142,218	18,712	..	682	19,394	13·6
Bombay	1914-15	123,020	11,949	484	..	12,433	10·1
	1915-16	123,033	11,998	483	..	12,481	10·1
	1916-17	123,131	12,006	483	..	12,489	10·1
	1917-18	123,118	12,092	484	..	12,576	10·2
	1918-19	123,164	12,100	487	..	12,587	10·2
United Provinces	1914-15	106,725	4,261	3,186	40	7,487	7
	1915-16	106,725	5,170	2,288	35	7,493	7
	1916-17	106,725	5,738	1,709	63	7,510	7
	1917-18	106,725	6,113	1,321	61	7,495	7
	1918-19	106,725	6,311	1,101	61	7,473	7
Bihar and Orissa	1914-15	83,125	1,727	1,063	..	2,790	3·4
	1915-16	83,122	1,727	1,062	..	2,789	3·4
	1916-17	82,504	1,746	1,068	..	2,814	3·4
	1917-18	82,505	1,747	1,067	..	2,814	3·4
	1918-19	82,484	1,747	1,089	..	2,836	3·4
Punjab	1914-15	96,650	2,165	3,961	2,111	8,237	8·5
	1915-16	96,650	2,156	4,168	1,472	7,796	8·1
	1916-17	96,650	2,133	4,169	909	7,211	7·5
	1917-18	96,650	2,112	4,169	793	7,074	7·3
	1918-19	96,650	2,109	4,169	767	7,045	7·3
Burma†	1914-15	224,854	28,239	..	114,127	142,366	63·3
	1915-16	225,048	28,567	..	113,755	142,322	63·2
	1916-17	225,124	29,110	..	111,647	140,757	62·5
	1917-18	226,904	29,116	..	116,731	145,847	64·3
	1918-19	226,911	29,336	..	116,829	146,165	64·4

*Unclassed State forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.
† Includes the Shan States.

No. 4.—AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1914-15 to 1918-19—continued

		Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of Province
			Reserved	Protected	Unclassified State*	Total	
Central Provinces and Berar	1914-15	99,947	19,667	..	..	19,667	19.7
	1915-16	99,948	19,666	..	..	19,666	19.7
	1916-17	99,948	19,672	..	..	19,672	19.7
	1917-18	99,948	19,649	..	..	19,649	19.7
	1918-19	99,948	19,645	..	..	19,645	19.7
Assam	1914-15	48,915	4,528	..	18,218	22,746	46.5
	1915-16	48,915	4,907	..	17,461	22,368	45.7
	1916-17	48,915	4,911	..	17,161	22,072	45.1
	1917-18	48,915	5,381	..	16,650	22,031	45.0
	1918-19	48,954	5,495	..	16,309	21,804	44.5
North-West Frontier Province	1914-15	13,057	236	..	..	236	1.8
	1915-16	13,184	236	..	..	236	1.8
	1916-17	13,057	236	..	..	236	1.8
	1917-18	13,057	236	..	..	233	1.8
	1918-19	13,184	236	..	..	236	1.8
Ajmer	1914-15	2,767	142	..	..	142	5.1
	1915-16	2,767	142	..	..	142	5.1
	1916-17	2,449	142	..	..	142	5.8
	1917-18	2,767	142	..	..	142	5.1
	1918-19	2,767	142	..	..	142	5.1
Baluchistan	1914-15	54,228	313	..	472	785	1.4
	1915-16	54,228	313	..	472	785	1.4
	1916-17	54,228	313	..	472	785	1.4
	1917-18	54,228	313	..	472	785	1.4
	1918-19	54,228	313	..	472	785	1.4
Coorg	1914-15	1,582	520	..	..	520	32.9
	1915-16	1,582	520	..	..	520	32.9
	1916-17	1,582	520	..	..	520	32.9
	1917-18	1,582	520	..	..	520	32.9
	1918-19	1,582	520	..	..	520	32.9
Andamans	1914-15	3,143	85	..	2,122	2,207	70.2
	1915-16	3,143	83	..	2,124	2,207	70.2
	1916-17	3,143	83	..	2,124	2,207	70.2
	1917-18	3,143	85	..	2,122	2,207	70.2
	1918-19	3,143	85	..	2,122	2,207	70.2
TOTAL	1914-15	1,079,149	97,580	10,405	141,882	249,867	23.15
	1915-16	1,079,481	99,205	9,712	140,083	249,000	23.1
	1916-17	1,078,585	100,308	9,140	137,131	246,579	22.9
	1917-18	1,080,650	101,233	8,752	141,527	251,512	23.3
	1918-19	1,080,794	101,639	8,557	141,272	251,468	23.3

* Unclassified State Forests or 'public forest lands,' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1914-15 to 1918-19

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being prepared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1914-15	4,965	..	5,647	10,612
	1915-16	4,982	2	5,700	10,684(a)
	1916-17	4,982	19	5,700	10,701(a)
	1917-18	4,982	20	5,700	10,702(a)
	1918-19	4,982	1,625	4,094	10,701(a)
Madras	1914-15	8,314	2,921	8,404	19,639
	1915-16	8,807	2,527	8,249	19,583
	1916-17	8,290	1,805	9,440	19,535
	1917-18	8,532	1,967	9,007	19,566
	1918-19	8,312	1,718	9,364	19,394
Bombay (including Sind)	1914-15	6,839	913	4,389	12,141(b)
	1915-16	7,232	1,013	4,499	12,744(c)
	1916-17	7,707	1,243	3,793	12,743(e)
	1917-18	7,728	1,445	3,403	12,576
	1918-19	7,841	1,385	3,361	12,587
United Provinces	1914-15	4,076	13	3,398	7,487
	1915-16	4,076	3,330	87	7,493
	1916-17	4,074	2,781	655	7,510
	1917-18	4,038	2,803	654	7,495
	1918-19	4,231	2,029	1,213	7,473
Bihar and Orissa	1914-15	1,460	..	1,330	2,790
	1915-16	1,460	..	2,322	3,782(d)
	1916-17	1,460	99	2,229	3,788(f)
	1917-18	1,463	99	2,223	3,785(g)
	1918-19	1,461	..	2,340	3,801(h)
Punjab	1914-15	3,885	723	3,629	8,237
	1915-16	3,884	178	3,734	7,796
	1916-17	3,876	177	3,159	7,212
	1917-18	3,847	176	3,061	7,074
	1918-19	3,843	175	3,027	7,045
Burma	1914-15	8,889	2,174	131,303	142,366
	1915-16	9,064	2,082	131,176	142,322
	1916-17	9,685	1,460	129,612	140,757
	1917-18	10,864	244	134,739	145,847
	1918-19	10,887	180	135,098	146,165
Central Provinces and Berar	1914-15	14,776	2,414	2,477	19,667
	1915-16	15,212	1,980	2,474	19,666
	1916-17	15,788	1,309	2,575	19,672
	1917-18	16,544	545	2,560	19,649
	1918-19	16,545	545	2,555	19,645

(a) Includes 18 sq. miles of reserved and 54 sq. miles of protected forests not under the control of the Forest Department.
(b) Includes 292 sq. miles detail. of which are not available.
(c) Includes 263 sq. miles of reserved forests in charge of the Revenue Department.
(d) Includes 993 sq. miles not under the control of the Forest Department.
(e) Includes 254 sq. miles of reserved forests in charge of the Revenue Department.
(f) Includes 974 sq. miles not under the control of the Forest Department.
(g) Includes 971 sq. miles not under the control of the Forest Department.
(h) Includes 965 sq. miles not under the control of the Forest Department.

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1914-15 to 1918-19—continued

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being prepared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Assam	1914-15	1,134	..	21,612	22,746
	1915-16	1,123	134	21,111	22,368
	1916-17	1,120	134	20,818	22,072
	1917-18	1,120	134	20,777	22,031
	1918-19	962	..	20,842	21,804
North-West Frontier Province	1914-15	236	..	..	236
	1915-16	236	..	..	236
	1916-17	236	..	..	236
	1917-18	236	..	..	236
	1918-19	236	..	..	236
Ajmer	1914-15	140	..	2	142
	1915-16	140	..	2	142
	1916-17	142	..	..	142
	1917-18	142	..	..	142
	1918-19	142	..	..	142
Baluchistan	1914-15	..	..	785	785
	1915-16	..	313	472	785
	1916-17	..	313	472	785
	1917-18	..	313	472	785
	1918-19	..	313	472	785
Coorg	1914-15	207	313	..	520
	1915-16	520	..	..	520
	1916-17	520	..	..	520
	1917-18	520	..	..	520
	1918-19	520	..	..	520
Andamans	1914-15	708	..	1,499	2,207
	1915-16	708	..	1,499	2,207
	1916-17	708	..	1,499	2,207
	1917-18	708	..	1,499	2,207
	1918-19	708	..	1,499	2,207
TOTAL		55,629	9,471	184,475	249,575
		57,444	11,559	181,325	250,328
		58,588	9,340	179,952	247,880
		60,724	7,746	184,085	252,555
		60,670	7,970	183,865	252,505

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No. 6.—GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each year from 1899-1900 to 1918-19

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Departments
	R	R	R	Per cent	R
1899-1900	1,90,09,610	1,10,24,680	79,84,930	42.0	40
1900-01	1,97,70,493	1,11,60,040	86,10,453	43.5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39.7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42.2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45.2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46.0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46.5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46.9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43.9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42.15	44
1909-10	2,60,25,794	1,49,20,654	1,11,05,140	42.67	45
1910-11	2,74,05,454	1,52,44,023	1,21,61,431	44.37	50
1911-12	2,90,57,359	1,69,46,566	1,21,10,793	41.68	50
1912-13	3,22,09,809	1,72,07,810	1,50,01,999	46.58	63
1913-14	3,33,01,545	1,75,43,455	1,57,58,090	47.0	64
1914-15	2,97,09,784	1,82,06,450	1,15,03,334	38.7	46
1915-16	3,11,16,367	1,85,92,607	1,25,23,760	40.2	50
1916-17	3,70,61,930	1,87,43,883	1,83,18,047	49.4	74
1917-18	4,09,69,257	2,11,57,063	1,98,12,194	48	79
1918-19	4,68,18,231	2,88,75,505	1,79,42,726	38	71

No. 7.—DETAILS of REVENUE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1899-1900 to 1918-19

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	P
1899-1900	1,43,98,580	16,34,510	6,12,600	14,69,500	4,32,780	4,61,640	1,90,09,610	26,59,506	2,16,69,116
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	6,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086
1910-11	2,14,59,452	25,94,850	1,40,866	24,74,080	3,43,471	12,48,057	2,82,60,776	53,58,554	3,36,19,330
1911-12	2,15,01,799	30,35,427	1,33,413	26,00,985	3,13,026	12,88,434	2,88,73,084	69,87,868	3,58,60,952
1912-13	2,40,98,868	34,67,978	1,33,109	31,07,066	3,61,011	13,91,376	3,25,59,408	69,00,919	3,94,60,327
1913-14	2,53,29,670	26,08,433	1,21,415	30,25,237	3,69,665	14,75,682	3,29,33,102	74,04,994	4,02,35,096
1914-15	2,15,44,940	22,97,384	1,11,326	34,68,831	3,20,055	15,00,417	2,89,82,953	84,05,688	3,73,88,641
1915-16	2,29,54,053	27,03,432	1,48,301	32,27,006	1,92,394	18,21,082	3,10,46,268	85,17,316	3,95,63,584
1916-17	2,94,12,148	33,37,618	1,10,821	33,62,405	2,78,321	19,60,124	3,84,62,437	85,96,964	4,70,59,401
1917-18	3,22,05,071	33,42,253	1,08,153	35,18,856	2,13,103	29,55,896	4,23,43,332	90,05,019	5,13,48,351
1918-19	3,34,72,355	35,89,855	55,176	30,38,606	2,46,448	36,05,266	4,40,07,706	90,42,237	5,30,49,943

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11.

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No. 8.—DETAILS of EXPENDITURE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1899-1900 to 1918-19

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
1899-1900 . .	49,98,480	33,75,930	4,26,750	3,33,700	3,19,220	3,43,020	69,790	3,36,600	5,81,260	2,39,930	1,10,24,680
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	87,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,67,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034
1909-10 . .	70,48,499	34,78,423	13,65,555	6,60,534	7,77,055	4,33,544	83,521	2,63,405	4,03,248	4,06,870	1,49,20,654
1910-11 . .	73,17,228	34,71,590	14,59,606	6,91,309	7,90,550	5,57,286	59,742	2,47,474	2,31,514	3,43,334	1,51,69,633
1911-12 . .	81,49,546	42,23,303	14,67,850	6,72,404	7,05,858	5,97,846	74,000	3,04,954	3,78,494	4,98,889	1,70,73,144
1912-13 . .	83,40,912	34,16,482	15,91,806	6,71,986	7,41,892	4,42,281	82,419	3,52,993	3,28,967	4,81,171	1,64,50,909
1913-14 . .	84,82,219	33,80,855	18,22,670	6,44,032	7,31,481	5,18,219	62,281	3,70,472	4,70,322	5,71,276	1,70,53,827
1914-15 . .	90,14,951	37,88,424	17,39,044	5,89,642	7,56,101	5,59,947	46,455	4,11,675	5,58,486	5,73,460	1,80,33,185
1915-16 . .	92,11,301	43,52,475	11,91,715	5,29,247	6,34,772	6,67,227	50,166	2,87,381	4,35,989	5,07,158	1,78,67,431
1916-17 . .	92,86,614	49,61,041	12,63,390	5,01,817	7,20,578	5,52,608	41,785	4,19,742	3,91,941	5,60,490	1,87,00,006
1917-18 . .	94,37,596	72,50,524	15,68,416	4,59,650	7,59,481	5,32,943	34,061	2,19,720	2,97,398	6,45,069	2,12,04,858
1918-19 . .	94,36,610	1,00,51,858	23,08,001	3,88,551	8,37,893	8,89,454	54,281	4,12,312	3,19,073	8,42,077	2,55,40,110

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11.

No. 9.—Revenue, Expenditure, and Surplus of the Forest Department
throughout British India during each of the financial years
from 1899-1900 to 1918-19

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No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(I) REVENUE

PROVINCE	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	R	R	R	R	R	R	R	R	R	R
Imperial *	6,080	2,468	3,484	3,659	7,455	3,768	7,255	..	7,666	8,189
Bengal†	11,38,910	12,33,339	12,92,237	12,56,247	10,65,523	11,67,472	11,18,542	10,65,859	11,97,650	11,84,845
Madras	23,62,290	23,40,170	25,43,430	26,13,319	26,57,727	28,29,216	29,67,604	32,90,669	38,93,830	38,90,919
Bombay	24,15,200	29,61,529	23,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	35,87,356
United Provinces	16,14,740	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,428	25,02,664	24,09,745	21,75,406
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	14,00,770	13,50,842	14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	16,05,284	14,57,449	12,88,792
Burma (Lower)	43,05,230	45,43,363	38,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	86,63,989	91,92,032
" (Upper)	35,06,820	35,11,081	22,67,485	30,16,451	33,45,238	34,74,056	38,08,163	41,62,433		
Central Provinces and Berar	12,97,490	12,65,614	15,79,116	16,84,428	19,98,032	20,13,459	24,49,131	24,01,159	22,90,128	20,78,162
Assam‡	5,68,100	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,20,592	14,30,447	14,46,368
North-West Frontier Province	..	..	13,012	1,01,123	1,01,833	90,991	1,28,529	1,83,214	2,38,490	1,22,782
Ajmer	10,270	10,646	6,868	9,736	13,884	17,227	15,002	18,335	29,864	27,615
Baluchistan	17,060	16,956	14,712	19,336	18,363	22,555	21,481	21,195	24,829	23,305
Coorg	1,62,410	1,37,596	1,70,242	1,90,730	2,24,031	1,93,087	2,45,419	2,35,909	2,74,756	2,24,330
Andamans	2,60,600	2,77,886	2,66,903	3,26,035	4,32,381	6,20,796	5,82,511	6,07,027	2,91,822	2,02,618
Imperial Forest College and Research Institute	3,210	3,697	3,545	3,252	3,033	3,557	3,080	4,579	6,137	4,680
Forest Surveys (Imperial)	420	327	473*	3,034	431	..	..	..	..	..
TOTAL	1,90,09,610	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,29,950	2,66,74,593	2,64,91,486	2,58,62,979	2,54,56,799

* Includes certain home receipts and undistributable and petty local items.

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa.

‡ Includes figures for Eastern Bengal districts from 1905-06 to 1910-11.

INDIA during each of the FINANCIAL years from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	PROVINCE
R	R	R	R	R	R	R	R	R	R	
10,682	8,662	10,680	12,887	11,471	12,047	23,457	24,546	51,720	27,488	Imperial*
10,80,640	11,67,444	11,22,442	16,00,601	16,16,111	13,04,496	11,45,610	13,38,779	13,76,969	19,44,104	Bengal†
41,78,381	38,80,411	41,68,921	41,12,473	42,00,320	39,41,537	41,06,838	45,66,126	54,58,489	47,91,460	Madras
37,57,656	37,18,224	43,80,569	49,92,519	51,03,156	46,80,242	47,01,263	55,19,177	63,12,022	1,04,94,031	Bombay
23,01,164	23,78,439	30,16,160	35,43,963	37,12,487	31,35,235	37,38,831	50,40,932	61,16,697	66,37,166	United Provinces
..	..	4,07,213	4,38,958	4,91,735	5,49,779	5,17,727	5,29,081	7,53,625	9,44,768	Bihar and Orissa
10,82,693	12,17,988	18,10,077	12,39,033	13,54,943	14,38,005	17,27,283	16,87,861	21,17,776	21,54,178	Punjab
93,58,077	1,00,70,117	99,67,594	1,09,22,393	1,14,25,430	97,07,694	96,99,217	1,23,79,531	1,23,61,499	1,25,28,852	Burma (Lower)
										.. Upper)
20,78,340	21,14,226	25,49,854	31,71,815	31,86,453	32,72,529	32,78,262	33,71,578	34,66,493	34,88,422	Central Provinces and Berar
15,34,732	18,90,635	11,46,320	11,42,091	10,97,969	8,32,877	10,55,052	11,48,621	13,09,956	14,92,718	Assam †
1,73,305	2,05,342	1,58,171	2,37,183	2,66,741	2,33,013	1,86,815	2,40,985	3,37,711	3,31,322	North-West Frontier Province
23,990	33,846	26,361	36,596	33,597	31,170	23,445	21,272	27,733	37,280	Ajmer
18,729	23,212	20,117	20,159	19,988	19,058	21,633	18,277	17,934	25,108	Baluchistan
2,13,129	2,76,055	2,95,170	2,81,652	3,29,227	1,99,237	4,49,155	4,87,314	4,58,673	6,77,873	Cooch
2,59,477	4,16,773	5,22,160	4,40,925	4,45,811	3,39,248	4,34,784	6,49,711	7,93,656	11,34,383	Andaman
4,909	4,080	5,550	7,611	5,806	8,617	6,995	8,199	8,304	9,083	Imperial Forest College and Research Institute
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Imperial)
2,60,25,794	2,74,05,454	2,90,57,359	3,22,09,809	3,33,01,545	2,97,09,784	3,11,16,367	3,70,61,930	4,09,68,257	4,68,18,231	TOTAL

FORESTS

No. 9—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(II) EXPENDITURE

PROVINCE	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	R	R	R	R	R	R	R	R	R	R
Imperial*	96,550	83,578	79,539	85,017	89,345	83,058	83,767	95,472	1,00,204	1,04,163
Bengal†	5,45,210	5,70,806	6,57,131	6,88,014	7,03,508	6,88,589	5,98,599	6,38,386	7,13,394	5,83,991
Madras	16,53,530	17,15,431	17,09,554	16,85,552	17,50,930	19,86,093	22,66,602	24,80,660	27,80,857	29,17,261
Bombay	21,28,430	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	20,43,873
United Provinces	9,42,380	9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	11,94,013	12,22,436
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	12,11,460	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,83,664	11,44,403	11,76,696	8,51,627
Burma { (Lower)	15,01,470	15,24,766	14,26,435	15,53,753	20,30,397	20,03,666	24,49,352	22,21,068	35,51,532	37,17,247
Burma { (Upper)	9,45,970	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685		
Central Provinces and Berar	12,75,820	11,65,866	12,00,904	12,57,288	12,80,966	13,20,615	13,07,153	13,42,878	15,83,407	17,53,307
Assam*	3,57,140	3,47,970	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,07,860	8,00,373	8,91,349
North-West Frontier Province	..	..	19,510	54,086	60,803	74,953	95,258	93,650	88,400	81,413
Ajmer	15,350	16,782	15,927	16,377	16,680	18,641	17,131	16,715	18,188	19,916
Baluchistan	23,680	29,254	24,480	23,240	21,697	24,672	25,743	26,322	31,258	36,596
Coorg	74,220	70,905	82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	99,595
Andamans	1,40,940	1,40,137	2,04,667	2,81,702	2,66,121	3,42,431	3,35,985	2,95,136	2,29,267	1,80,941
Imperial Forest College and Research Institute	73,550	71,233	76,290	66,338	59,339	61,424	80,669	1,37,486	1,58,038	1,83,191
Forest Surveys (Imperial)	33,980	33,991	33,730	33,985	33,935	28,229	30,044	30,389	27,060	39,126
TOTAL	1,10,24,680	1,11,60,040	1,07,46,388	1,12,43,331	1,21,66,993	1,29,27,856	1,42,53,521	1,40,63,369	1,45,12,933	1,47,26,934

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items.

† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa.

† Includes figures for Eastern Bengal districts from 1905-06 to 1910-11.

INDIA during each of the FINANCIAL years from 1899-1900 to 1918-19—continued

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	PROVINCE
R	R	R	R	R	R	₹	R	R	R	
1,04,332	92,606	94,714	1,04,162	99,296	99,478	1,09,502	1,03,248	90,332	1,10,638	Imperial*
5,91,099	6,43,285	7,06,374	6,60,794	6,40,157	6,70,985	5,93,635	6,19,649	7,38,712	8,25,835	Bengal †
33,39,635	32,25,801	34,14,882	31,50,482	29,35,817	28,60,685	29,27,318	28,42,678	30,20,349	31,82,520	Madras
20,63,088	20,70,417	26,64,436	26,92,455	25,39,577	24,87,925	26,42,038	25,64,681	33,53,714	28,72,197	Bombay
12,09,308	12,37,938	13,63,673	16,29,264	18,96,014	23,17,740	25,66,307	27,35,915	32,04,928	45,98,963	United Provinces
..	..	3,00,916	3,75,994	3,55,648	3,84,371	3,61,550	4,47,972	3,90,716	4,36,849	Bihar and Orissa
6,67,752	7,40,542	7,65,146	7,99,176	9,19,177	8,89,302	9,23,878	9,34,662	11,58,048	17,95,804	Punjab
36,83,613	38,42,799	41,31,162	41,38,584	42,74,901	46,80,447	43,86,241	49,36,588	54,37,179	56,91,982	Burma (Lower)
										„ (Upper)
15,86,852	15,89,533	18,38,379	19,46,735	19,53,129	19,36,569	17,34,336	17,68,775	18,72,124	20,15,548	Central Provinces and Berar
10,12,541	10,87,340	8,41,013	8,08,911	9,10,240	8,98,339	7,55,214	6,76,033	6,86,627	6,90,961	Assam †
77,391	72,492	89,436	1,22,173	1,31,023	1,25,593	1,04,795	1,18,070	1,53,875	2,07,357	North-West Frontier Province
19,272	19,918	22,343	29,714	23,595	21,733	35,152	26,634	26,504	23,508	Ajmer
26,549	26,387	28,947	28,527	25,310	26,000	27,995	26,929	29,999	28,787	Baluchistan
1,07,822	1,07,679	1,21,174	1,61,544	1,78,514	1,75,833	1,76,633	1,66,492	1,99,941	4,25,572	Coorg
1,94,159	2,26,963	2,61,732	2,55,141	2,74,676	2,58,056	4,30,832	4,23,652	3,97,724	6,12,826	Andamans
1,96,174	2,19,183	2,63,441	2,68,445	2,98,338	3,31,091	2,78,518	3,05,498	2,89,694	2,98,048	Imperial Forest College and Research Institute
41,062	41,140	38,793	35,809	37,743	42,353	48,663	47,407	56,597	59,110	Forest Surveys (Imperial)
1,49,20,654	1,52,44,023	1,69,46,566	1,72,07,810	1,75,43,455	1,82,06,450	1,85,92,607	1,87,43,883	2,11,57,063	2,38,75,505	TOTAL

FORESTS

(144)

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(III) SURPLUS (OR DEFICIT, —)

PROVINCE	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial	—90,460	—81,115	—76,056	—81,358	—81,890	—79,290	—76,512	—95,472	—92,538	—95,994
Bengal	5,93,700	6,62,533	6,38,106	6,18,233	3,62,015	4,78,883	5,25,038	4,32,473	4,84,256	6,00,574
Madras	6,46,760	6,24,739	8,33,876	7,78,267	9,06,797	8,43,118	7,01,002	8,10,009	11,12,978	9,73,653
Bombay	2,86,770	5,52,948	6,60,049	6,52,715	9,75,602	11,16,754	13,58,900	14,32,298	16,90,750	15,43,483
United Provinces	6,72,360	5,02,824	7,06,769	10,11,326	11,90,908	10,06,735	10,28,246	11,06,013	12,15,732	9,52,970
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	1,89,310	4,63,499	5,09,223	6,26,313	5,61,382	3,62,089	5,17,939	4,60,881	2,80,753	4,37,165
Burma (Lower)	28,03,760	30,18,597	21,80,017	21,68,849	28,92,850	34,79,034	40,72,354	34,29,018	51,12,457	54,74,785
„ (Upper)	25,60,850	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748		
Central Provinces and Berar	21,670	99,748	3,78,212	4,27,140	7,17,066	6,92,844	11,41,978	10,58,281	7,06,721	3,24,855
Assam	2,10,960	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,732	6,30,074	5,55,019
North-West Frontier Province	..	..	—6,493	47,038	41,260	16,033	53,271	89,564	1,50,090	41,569
Ajmer	—5,080	—6,136	—9,062	—6,641	—2,796	1,656	—2,129	1,620	11,676	7,699
Baluchistan	—11,620	—12,298	—9,768	—3,904	—3,334	—2,117	—4,262	—127	—6,420	—13,281
Cooch	88,190	63,691	87,909	1,01,293	1,31,840	1,09,267	1,49,671	1,38,054	1,69,937	1,24,735
Andamans	1,19,660	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526	3,11,891	62,555	21,077
Imperial Forest College and Research Institute	—70,340	—67,541	—72,746	—63,086	—56,301	—57,867	—77,589	—1,32,907	—1,51,901	—1,73,511
Forest Surveys (Imperial)	—33,560	—33,664	—33,257	—30,951	—33,504	—28,229	—30,044	—30,389	—27,060	—39,128
TOTAL	76,84,930	86,10,453	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,637	1,13,50,046	1,07,30,763

INDIA during each of the FINANCIAL years from 1899-1900 to 1918-19—concluded

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	PROVINCE
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
—93,700	—83,944	—84,084	—91,325	—87,825	—87,431	—86,045	—78,702	—38,612	—83,150	Imperial
4,89,541	5,24,159	4,16,068	9,39,807	9,75,954	639,561	5,51,975	7,19,130	6,38,257	11,18,269	Bengal
8,38,746	6,54,610	7,54,039	9,61,991	12,64,503	10,80,852	11,79,520	17,53,448	24,38,140	16,08,940	Madras
16,94,569	16,47,807	16,66,133	23,00,064	25,13,279	21,92,317	20,59,225	29,54,496	29,58,308	26,21,834	Bombay
10,91,856	11,40,501	16,52,487	19,14,699	18,16,473	8,17,495	11,72,524	23,05,617	29,11,769	20,38,203	United Provinces
..	..	1,06,297	63,064	1,36,087	1,65,408	1,56,177	81,109	3,62,909	5,13,914	Bihar and Orissa
2,64,881	4,77,446	5,44,931	4,39,857	4,35,766	5,48,703	8,03,405	7,53,139	9,59,728	3,58,374	Punjab
56,74,459	62,27,318	58,36,432	67,83,809	71,50,529	50,27,247	48,12,676	74,42,043	68,74,320	68,36,870	Burma (Lower)
										.. (Upper)
4,91,488	5,24,693	7,11,475	12,25,008	12,33,324	13,35,960	15,48,926	16,02,803	15,94,369	14,72,874	Central Provinces and Berar
5,22,191	8,03,295	3,05,307	3,33,180	1,87,729	—65,462	2,99,838	4,72,588	6,23,329	8,01,757	Assam
95,914	1,32,850	68,735	1,15,010	1,35,718	1,12,420	82,020	1,22,015	1,83,836	1,73,965	North-West Frontier Province
4,718	13,928	4,018	6,882	10,302	9,437	—1,707	—5,362	1,229	9,772	Ajmer
—7,820	—3,175	—8,830	—8,368	—5,322	—6,942	—6,362	—8,652	—12,065	—3,679	Baluchistan
1,05,307	1,68,376	1,73,996	1,20,108	1,50,713	23,404	2,72,522	3,26,822	2,58,792	2,52,301	Cooch
65,318	1,89,810	2,60,428	1,94,784	1,71,135	81,192	3,952	2,21,059	3,95,932	5,71,557	Andaman
—1,91,265	—2,15,108	—2,57,891	—2,60,334	—2,92,532	—3,22,474	—2,71,523	—2,97,299	—2,81,390	—2,88,965	Imperial Forest College and Research Institute
—41,062	—41,140	—38,798	—35,809	—37,743	—42,353	—48,363	—47,407	—56,597	—59,110	Forest Surveys (Imperial)
1,11,05,140	1,21,61,431	1,21,10,793	1,50,01,999	1,57,58,090	1,15,03,334	1,25,23,760	1,83,18,047	1,98,13,194	1,79,41,726	TOTAL

FORESTS

(146)

No. 10.—TOTAL OUTFURN of TIMBER, FULL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1914-15 to 1918-19

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTFURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Bengal	1914-15	21,541,749	16,150,878	3,43,925	2,030	1,522	32
	1915-16	18,867,173	19,403,564	3,34,686	1,778	1,828	32
	1916-17	20,517,000	28,060,839	4,07,120	1,930	2,640	38
	1917-18	20,147,000	30,568,115	4,18,261	1,895	2,876	39
	1918-19	21,817,000	(a)	4,06,143	2,053	—	38
Madras	1914-15	26,822,535	9,273,630*	17,06,145	1,366	472	87
	1915-16	23,780,591	8,325,211*	19,40,182	1,214	425	99
	1916-17	25,333,000	3,634,775*	21,84,340	1,297	186	112
	1917-18	27,265,000	3,938,428*	25,25,737	1,398	202	129
	1918-19	22,504,000	1,454,454*	24,08,465	1,160	75	124
Bombay	1914-15	41,539,419	5,233,250†	11,21,308	3,341	421	90
	1915-16	50,184,778	2,263,841†	12,24,806	4,021	181	98
	1916-17	52,901,000	5,809,535†	12,60,479	4,236	465	101
	1917-18	57,656,000	3,870,586†	13,57,930	4,585	308	108
	1918-19	56,888,000	(a)	16,57,711	4,520	—	132
United Provinces	1914-15	16,397,510	13,359,133	10,24,697	2,190	1,784	137
	1915-16	23,866,177	16,125,078	11,53,240	3,185	2,152	154
	1916-17	26,179,000	22,101,388	16,75,070	3,486	2,943	223
	1917-18	33,260,000	21,832,431	21,93,689	4,438	3,313	293
	1918-19	32,891,000	(a)	23,10,641	4,402	—	309
Bihar and Orissa	1914-15	18,252,302	9,438,346	2,38,057	6,542	3,383	85
	1915-16	17,754,630	8,378,135	2,38,429	6,366	3,004	85
	1916-17	18,640,000	10,315,924	2,44,423	6,624	3,666	87
	1917-18	18,898,000	10,323,703†	2,64,353	6,716	3,669	94
	1918-19	20,326,000	7,796,766	2,55,586	7,167	2,749	90

*Incomplete.

†Figures of outturn in the Southern Circle only

‡ Excludes 10,485 bamboos sold by coupe purchasers from coppice coupes of which value is not known.

(a) Not yet available.

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1914-15 to 1918-19—
continued

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic ft.	Number	R
Punjab	1914-15	34,040,355	1,471,268	22,72,679	4,133	179	276
	1915-16	39,341,137	747,891	24,39,562	5,046	96	313
	1916-17	35,797,000	887,929	23,60,699	4,964	123	327
	1917-18	35,376,000	1,346,827	24,02,487	5,001	190	340
	1918-19	34,401,000	1,639,133(b)	25,16,879	4,883	233	357
Burma	1914-15	53,820,513	70,531,000	8,42,874	378	495	6
	1915-16	62,093,838	82,792,000	10,22,190	436	582	7
	1916-17	73,878,000	83,611,000	9,06,238	525	594	7
	1917-18	81,869,000	77,869,000	8,91,192	561	534	6
	1918-19	100,775,000	(a)	9,57,177	689	—	7
Central Provinces and Berar	1914-15	38,516,647	18,778,391*	22,52,902	1,958	955	115
	1915-16	32,827,814	20,617,189*	21,92,862	1,669	1,048	111
	1916-17	33,538,000	23,453,929*	22,62,692	1,705	1,192	115
	1917-18	34,326,000	23,618,909*	22,67,743	1,747	1,502	115
	1918-19	34,867,000	(a)	22,71,835	1,775	—	116
Assam	1914-15	12,361,890	7,748,272†	8,13,700	543	341	36
	1915-16	11,673,643	8,979,411†	9,36,844	522	401	42
	1916-17	14,820,000	10,483,785†	10,20,733	671	475	46
	1917-18	13,826,000	12,213,145†	12,36,509	628	554	56
	1918-19	13,445,000	11,399,542†	12,48,952	617	523	57
North-West Frontier Province	1914-15	4,079,842	..	34,388	17,287	..	146
	1915-16	3,077,527	..	35,744	12,956	..	151
	1916-17	3,001,000	..	36,741	12,716	..	156
	1917-18	3,204,000	..	30,805	13,576	..	131
	1918-19	3,069,000	..	30,887	13,004	..	131

* Exclusive of the figures of outturn in the Northern Circle

† Excluding produce removed by gorkati permits

(a) Not yet available.

(b) For Eastern Circle only.

FORESTS

N^o. 19.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1914-15 to 1918-19 concluded

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Ajmer	1914-15	334,707	12,213	37,148	2,568	86	262
	1915-16	238,843	..	87,553	1,682	..	617
	1916-17	2'8,606	11,753	25,396	1,462	83	179
	1917-18	190,259	6,720	25,545	1,340	47	180
	1918-19	158,994	5,486	67,745	1,120	39	477
Baluchistan	1914-15	270,260	..	43,406	344	..	55
	1915-16	134,427	..	43,984	171	..	56
	1916-17	70,254	..	43,694	90	..	56
	1917-18	355,171	..	43,410	452	..	55
	1918-19	254,348	..	46,356	324	..	59
Coorg	1914-15	692,030	161,880	28,265	1,331	311	54
	1915-16	500,008	250,710	27,221	962	482	52
	1916-17	383,883	257,570	25,721	738	495	49
	1917-18	474,949	157,665	14,509	588	303	28
	1918-19	619,576	187,475	23,419	1,249	361	45
Andamans	1914-15	1,755,700	814,825	3,795	796	369	2
	1915-16	1,895,525	876,969	3,434	859	397	2
	1916-17	1,607,655	641,289	3,250	728	294	2
	1917-18	1,819,900	1,417,892	3,498	824	642	2
	1918-19	1,802,000	(a)	2,792	816	—	1
TOTAL	1914-15	270,455,459	144,139,982	1,07,63,283	1,092	577	43
	1915-16	286,216,111	168,759,999	1,16,80,737	1,149	678	47
	1916-17	306,869,398	189,269,716	1,24,56,596	1,245	768	51
	1917-18	328,666,379	190,163,424	1,36,75,668	1,807	756	54
	1918-19	343,850,918	(b)	1,42,01,588	1,867	(b)	56

(a) No. yet available
(b) Complete figures not yet available

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1914-15 to 1918-19

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire- protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1914-15	10,612	719	709	15	5,770	143	106,355	1,958	108,313
	1915-16	10,612	579	570	12	5,794	143	118,412	2,074	120,486
	1916-17	10,629	577	564	12	5,809	145	51,047	2,513	53,560
	1917-18	10,630	576	563	12	5,810	145	43,407	3,395	46,802
	1918-19	10,629	620	581	13	5,809	145	46,451	2,145	48,596
Madras	1914-15	19,639	15,529	14,853	82	3,482	647	2,822,344	66,435	2,888,779
	1915-16	19,583	16,072	14,220	75	3,690	659	2,343,735	78,117	2,421,852
	1916-17	19,535	15,962	14,756	85	3,765	4	2,144,698	93,121	2,237,819
	1917-18	19,506	15,965	14,516	85	4,694	432	1,443,808	90,871	1,534,679
	1918-19	19,394	15,996	15,256	85	4,751	222	1,095,005	82,351	1,177,416
Bombay	1914-15	12,433	10,522	10,098	88	2,511	8,975	1,775,413	516,998	2,292,411
	1915-16	12,481	11,749	11,121	93	2,195	9,195	1,935,655	541,769	2,477,424
	1916-17	12,489	12,246	11,804	102	2,442	8,994	1,955,717	592,230	2,547,947
	1917-18	12,576	12,188	11,785	101	2,756	8,660	2,009,775	593,987	2,603,762
	1918-19	12,587	11,255	10,453	93	2,852	8,585	2,020,687	653,466	2,674,153
United Provinces	1914-15	7,487	3,809	3,774	89	2,327	974	604,383	221,635	826,018
	1915-16	7,493	3,868	3,480	67	2,328	876	577,827	412,117	989,944
	1916-17	7,510	3,617	3,606	63	2,388	1,005	503,928	524,096	1,028,024
	1917-18	7,495	3,626	3,590	59	2,406	737	452,651	576,809	1,029,460
	1918-19	7,473	3,638	3,543	58	2,361	1,072	483,369	595,201	1,078,570
Bihar and Orissa	1914-15	2,790	1,693	1,497	98	1,381	655	214,066	151,911	365,987
	1915-16	2,789	1,693	1,636	95	1,401	653	209,467	153,043	362,510
	1916-17	2,814	1,693	1,675	97	1,386	1,063	203,769	153,271	357,040
	1917-18	2,814	1,694	1,596	97	1,391	950	209,088	153,681	362,769
	1918-19	2,836	1,685	1,659	96	1,313	1,029	195,210	153,506	348,716
Punjab	1914-15	8,237	1,051	1,000	48	928	470	701,358	2,284,431	2,985,789
	1915-16	7,796	1,074	1,047	48	811	567	770,912	2,286,541	3,057,453
	1916-17	7,211	1,070	1,065	50	648	582	786,274	2,305,539	3,091,813
	1917-18	7,074	1,059	1,047	50	635	555	717,825	2,292,908	3,010,733
	1918-19	7,045	1,205	1,166	57	535	538	874,097	2,295,975	3,170,072
Burma	1914-15	142,366	3,379	3,287	12	26,369	520	25,239	312,083	337,322
	1915-16	142,322	2,680	2,473	9	26,691	526	28,308	809,770	838,078
	1916-17	140,757	2,474	2,387	8	22,573	6,316	29,181	811,375	840,556
	1917-18	145,847	1,750	1,681	6	22,572	6,323	30,277	793,852	824,129
	1918-19	146,165	1,347	1,237	5	22,728	6,387	31,482	563,421	594,903
Central Provinces and Berar	1914-15	19,667	11,705	11,518	59	3,544	10,443	3,510,099	238,442	3,748,541
	1915-16	19,666	10,919	10,656	54	3,473	10,028	3,379,907	265,125	3,645,032
	1916-17	19,672	10,335	10,243	52	3,517	10,158	3,314,816	267,234	3,582,050
	1917-18	19,649	9,472	9,313	48	3,361	11,197	3,178,543	255,941	3,434,484
	1918-19	19,645	9,700	9,559	49	3,361	10,724	2,979,262	265,447	3,244,709

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1914-15 to 1918-19—continued

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Assam	1914-15	22,746	1,440	1,426	32	3,909	471	70,096	559,915	630,011
	1915-16	22,368	72	69	2	4,219	470	126,534	550,829	677,363
	1916-17	22,072	141	140	3	4,101	472	158,861	558,026	716,887
	1917-18	22,031	273	271	5	4,565	..	253,813	558,158	811,971
	1918-19	21,804	162	138	3	4,496	470	216,167	561,055	777,222
North-West Frontier Province	1914-15	236	81	51	34	106	83	4,792	33,591	38,383
	1915-16	236	80	51	22	90	99	7,676	33,591	41,267
	1916-17	236	85	84	36	76	113	5,959	35,608	41,567
	1917-18	236	85	84	36	22	168	5,998	33,610	39,609
	1918-19	236	78	73	33	9	181	2,247	33,565	35,812
Ajmer	1914-15	142	141	141	99	142	..	42,933	1,023	43,956
	1915-16	142	141	141	99	142	..	13,965	11,062	25,027
	1916-17	142	141	141	99	139	..	9,742	6,364	16,106
	1917-18	142	141	140	99	139	3	12,328	6,364	18,692
	1918-19	142	141	141	99	..	142	54,061	21,691	75,752
Baluchistan	1914-15	785	..	..	..	213	22	6,235	57,730	63,965
	1915-16	785	..	..	..	204	13	14,572	57,730	72,302
	1916-17	785	..	..	..	195	13	6,023	57,730	63,753
	1917-18	785	..	..	..	157	13	2,718	58,275	60,993
	1918-19	785	..	..	..	171	13	2,930	81,081	84,011
Coorg	1914-15	520	134	133	26	520	..	4,906	9,001	13,907
	1915-16	520	124	121	23	519	..	4,166	10,289	14,455
	1916-17	520	123	123	24	506	14	3,781	7,782	11,563
	1917-18	520	123	120	24	506	14	4,051	8,456	12,507
	1918-19	520	163	160	31	506	14	6,841	7,607	14,448
Andamans	1914-15	2,207	..	..	..	85	..	..	..	..
	1915-16	2,207	..	..	..	83	..	..	..	..
	1916-17	2,207	..	..	..	83	..	..	..	..
	1917-18	2,207	..	..	..	85	..	..	..	..
	1918-19	2,207	..	..	..	85	..	..	..	..
TOTAL	1914-15	249,867	50,203	48,487	51	51,287	23,403	9,888,219	4,455,163	14,343,382
	1915-16	249,000	49,051	45,585	46	51,640	23,229	9,531,136	5,212,057	14,743,193
	1916-17	246,579	48,464	46,588	48	47,628	28,879	9,173,796	5,414,889	14,588,685
	1917-18	251,512	46,951	44,706	46	49,297	23,197	8,364,283	5,426,407	13,790,690
	1918-19	251,468	45,990	43,966	45	48,977	29,572	8,007,869	5,316,511	13,324,380

OPIUM

[FOR TABLES, SEE PAGES 153 TO 165]

The region in which the poppy was cultivated in 1918-19 for the manufacture of "Bengal opium" Bengal
opium comprised thirty-two districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September, 1910, been under the control of one Opium Agent, with headquarters at Ghazipur. At Ghazipur there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act, XIII of 1857, as amended by Act, I of 1911, and are under the general control of the Lieutenant-Governor and the Board of Revenue of the United Provinces and the immediate supervision of the Opium Agent at Ghazipur. The possession, and transport, of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act). Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per seer of 70° consistency, which was raised to Rs. 7-8 per seer in 1913-14 and to Rs. 9 per seer in 1916-17. For 1920-21 it has been fixed at Rs. 11. Cultivators are granted an advance payment at the time of their executing agreements and sometimes a further payment (and occasionally more) before actual delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him. After weighing the opium is forwarded to the Government factory at Ghazipur, where it is manufactured in three forms—(a) opium intended for export to foreign countries, departmentally known as "provision" opium, (b) opium intended for consumption in India and Burma, departmentally known as "excise" opium, and (c) medical opium for export to London. Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140½ lb. It is generally of 71° consistency. Excise opium is made up in cubical packets, each weighing one seer, 60 of which are packed in a case. It is of 90° consistency. Medical opium is made up in cakes each weighing 2 lbs. at 87·50° consistency. Provision opium is sold by public auction in Calcutta. A notification is published annually, generally before the month of October, stating the minimum number of chests which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Government. 5,600 chests were notified for sale in 1919 for shipment to non-China markets. The number of chests actually sold was 3,600. In addition to this 4,000 chests were sold to the Government of the Straits Settlements, 2,000 to the Government of Netherlands Indies, 540 to the Government of Hongkong, 1,700 to Siam, and 120 to the Government of North Borneo. The duty levied by Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to Rs. 8,000 a year, under agreements which at present remain in force until the 31st December, 1924. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

The cultivation of the poppy is prohibited in British provinces other than the United Provinces, to a certain extent in the Punjab, and in some of the frontier provinces of Burma. The only licit supply of opium for internal consumption is what is known as "Bengal Excise Opium." This is supplied from the Ghazipur Opium Factory and from the Calcutta Presidency godowns to Government treasuries and depôts, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts a sum, Rs. 13 per seer, out of the proceeds of this opium is credited under opium as representing the estimated cost of production. The remainder of the proceeds is credited under excise. The various provinces submit their indents through the Board of Revenue, United Provinces. These are forwarded to the Opium Agent, Ghazipur, and the quantity indented for is supplied direct from the Opium factory to the treasuries and Government depôts, and the issues are made from the latter to licensed vendors.

Malwa opium is almost entirely produced in the Indian States in the Central India and Rajputana Agencies Malwa
opium and the Baroda State. In the Khairpur State (Sind) it is grown in the Khairpur taluka, but production is limited to the requirements of the State. A chest of Malwa opium contains 140 lbs. in weight. The opium is of 90° to 95° consistency and is usually packed in half-chests for convenience of carriage.

Rajputana and Central India.—In the Indian States of Rajputana and Central India the British Government does not control the cultivation of the poppy or the manufacture of opium or its local consumption. Malwa opium was imported into the Bombay Presidency for local consumption in British India as well as for exportation by sea to China, a duty, commonly called pass-duty, being levied by the British Government. This pass-duty constituted the British revenue from Malwa opium: and the rates varied from time to time. The importation of Malwa opium for local consumption in the Bombay Presidency has been discontinued with effect from the 1st April, 1912, the Presidency being supplied from Ghazipur. Under arrangements made between His Majesty's Government and the Government of China a fixed number of chests of Malwa opium could only be exported to China. The export has, however, been prohibited since 1st January, 1914.

Baroda.—The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly, for consumption in the State. The State has, by agreement, assimilated its retail system

and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Indian States.

The following purchases of opium from the States of Central India and Baroda have been made by Government :—

	Mds. at 70°		Mds. at 70°
1912-13	6,247	1916-17	7,887
1913-14	20,502	1917-18	7,374
1914-15	13,551	1918-19	8,199
1915-16	20,812		

This opium is used for the preparation of excise opium.

Punjab and Burma.—The cultivation of opium is permitted in certain districts of the Punjab and Burma on a very limited scale for local consumption.

OPIUM*

No. 12.—RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY, from 1870-71 to 1918-19

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL
1870-71	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,090	6,03,10,340
1875-76	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1880-81	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1885-86	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1890-91	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1895-96	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1900-01	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1905-06	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1906-07	7,66,01,100	83,06,822	8,49,07,922	2,86,48,828	50,544	2,86,99,372	4,79,52,272	82,56,278	5,62,08,550
1907-08	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,592	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10	7,21,02,459	1,09,17,785	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11	11,26,38,931	1,90,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574
1911-12	7,89,46,552	1,04,72,618	8,94,19,170	1,08,98,235(a)	43,541	1,09,41,776	6,80,48,317	1,04,29,077	7,84,77,394
1912-13	5,47,11,876	2,21,56,997	7,68,68,873	89,53,732	42,197	89,95,929	4,57,58,144	2,21,14,800	6,78,72,944
1913-14	2,39,33,279	4,39,899	2,43,73,178	1,51,48,205	38,395	1,51,86,600	87,85,074	4,01,504	91,86,578
1914-15	2,35,80,373	2,901	2,35,83,274	97,95,318	16,013	98,11,331	1,37,85,055	—13,112	1,37,71,943
1915-16	2,86,99,408	3,304	2,87,02,712	1,71,56,439	8,532	1,71,64,971	1,15,42,969	—5,228	1,15,37,741
1916-17	4,73,97,839	2,234	4,74,00,073	1,36,79,055	6,856(b)	1,36,85,911	3,37,18,784	—4,622	3,37,14,162
1917-18	4,61,80,315	3,223	4,61,83,538	1,66,26,597	5,142(b)	1,66,31,739	2,85,53,718	—1,919	2,95,51,799
1918-19	4,93,34,783	1,887	4,93,36,670	1,61,14,926	3,347(b)	1,66,18,273	2,97,19,857	—1,460	2,97,18,397

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of the next table and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price Rs 15,49,050 was, by special arrangement, credited to Excise revenue

(a) Includes Rs 20,535, being the allowances of a delegate to the International Opium Conference at Hague, and miscellaneous expenditure

(b) Represents the figures for "India General" only

No. 13.—COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE from 1880-81 to 1918-19

	India General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	Bombay	TOTAL
1880-81	160	1,99,300	3,94,730	4,89,420	5,18,440		4,10,880	2,37,530†				22,50,460
1885-86	1,850	2,19,330	2,76,310	4,19,460	5,38,440		4,25,210	...				18,80,600
1890-91	2,700	2,20,200	4,32,170	3,79,420	5,67,790		4,76,740	28,720				21,07,740
1895-96	150	2,43,320	2,00,520	4,49,860	7,12,980		5,28,760	80,910				22,16,500
1900-01	119	2,16,897	2,67,474	4,39,105	7,92,226		5,01,829	85,655				23,03,305
1905-06	..	3,07,789	6,08,306	5,36,802	7,47,583		5,74,014	73,499	8,747			28,56,740
1906-07	..	4,70,042	5,77,165	6,44,655	7,21,430		6,04,104	83,317	9,256			31,09,969
1907-08	..	4,78,900	5,36,809	6,90,437	8,26,570		5,88,482	82,238	17,221	14,140		32,34,797
1908-09	..	4,43,567	4,82,293	6,68,826	8,61,607		5,52,953	1,95,407	18,640	4,30,030		36,53,323
1909-10	2,825	4,45,967	4,55,841	6,30,522	8,05,506		5,85,646	4,46,361	22,316	4,58,829		38,54,413
1910-11	5,325	4,86,336	4,34,347	6,29,268	8,14,155		5,41,718	5,48,690	22,007	4,19,602		39,01,448
1911-12	6,036	5,06,612	3,95,374	6,33,114	8,47,152		5,44,998	6,20,380	20,544	4,33,109		40,07,319
1912-13	20,370	5,15,337	3,99,441	5,27,297	5,82,972	3,90,367	5,72,445	5,97,193	45,876	4,12,353	7,74,806	48,38,457
1913-14	31,310	5,20,891	3,79,027	5,41,552	5,90,564	4,14,698	5,76,202	6,51,954	46,555	3,94,928	5,13,610	46,61,291
1914-15	27,178	5,02,834	3,49,959	5,53,060	5,38,534	3,86,012	5,44,312	6,14,811	41,684	4,02,093	7,89,518	47,49,995
1915-16	27,079	4,70,013	3,65,554	5,35,523	4,46,067	3,32,338	5,09,816	6,15,630	39,227	4,02,759	7,74,805	45,18,811
1916-17	27,584	5,77,670	5,18,502	6,79,914	5,03,547	4,49,259	6,93,006	7,45,844	53,427	4,93,681	9,74,836	57,14,290
1917-18	28,511	5,70,912	5,19,056	6,75,862	4,88,331	4,71,431	6,29,201	7,41,625	65,889	5,23,025	10,70,834	57,84,677
1918-19	35,323	6,54,737	6,07,731	8,16,809	5,44,338	5,30,114	6,42,540	10,04,868	89,778	6,03,150	11,93,769	67,23,157

* Compiled from the Finance and Revenue Accounts and from special official returns

† Proceeds of experimental sale of Bengal opium

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No. 14.—QUANTITY (cheats) of BENGAL (PATNA and BENARES) OPIUM SOLD, PROCEEDS of SALES, and AVERAGE ANNUAL PRICE, from 1870-71 to 1918-19

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)*			AVERAGE PRICE (RUPEES)		
	Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	Both kinds
1870-71	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1875-76	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,255
1880-81	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1885-86	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234½
1890-91	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026½	1,037½
1895-96	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399½	1,381½	1,390½
1900-01	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362½	1,358½	1,360½
1905-06	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462½	1,405½	1,434½
1906-07	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438½	1,342½	1,390½
1907-08	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367½	1,333½	1,350½
1908-09	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432½	1,332½	1,383½
1909-10	21,150	21,150	42,300	3,39,54,850	3,42,37,356	6,81,92,206	1,605½	1,618½	1,612½
1910-11	18,630	18,930	37,560	5,44,38,585	5,41,67,530	10,86,06,115	2,921½	2,861½	2,891½
1911-12	12,770	13,560	26,330	3,71,98,470	3,62,73,805	7,34,72,275	2,912½	2,675½	2,790½
1912-13	6,970	10,920	17,890	2,33,27,800	2,64,77,435	4,98,05,235	3,346½	2,424½	2,783½
1913-14	1,500	7,570	9,070(a)	32,44,119	1,59,48,058	1,91,92,177	2,163	2,107	2,116
1914-15	1,281	10,317	11,598(b)	20,28,518	1,64,28,774	1,84,57,292	1,583	1,592	1,591
1915-16	128	12,532	12,660(c)	2,12,290	2,22,90,935	2,25,03,225	1,658	1,779	1,777
1916-17	..	13,844	13,844(d)	..	3,68,31,640	3,68,31,640	..	2,660	2,660
1917-18	..	12,538	12,538(e)	..	3,20,37,150	3,20,37,150	..	2,555	2,555
1918-19	..	13,768	13,768(f)	..	3,68,14,820	3,68,14,820	..	2,674	2,674

Note.—The term “Patna Opium” refers to the opium which was formerly manufactured at the factory at Patna under the supervision of the Bihar Opium Agent, and the term “Benares Opium” refers to opium manufactured at the factory at Ghazipur under the supervision of the Benares Opium Agent. The Patna factory was closed on the 31st December 1911

(a) Inclusive of 70 chests sold to the Hongkong Government

(b) Inclusive of 350 chests sold to the Hongkong Government and 600 chests to the Straits Government

(c) Inclusive of 90 chests sold to the Hongkong Government and 2,550 chests to the Straits Government

(d) Inclusive of 4,115 chests sold to the Hongkong and Straits Governments and 600 chests to the Government of Netherlands Indies

(e) Includes 405 chests for the Government of Hongkong

“ 4,789 “ “ Straits settlements

“ 850 “ “ Siam

“ 2,200 “ “ Netherlands Indies

“ 30 “ “ British North Borneo

(f) Includes 4,136 chests for the Government of Straits Settlements

“ 450 “ “ “ Hongkong

“ 1,750 “ “ “ Siam

“ 130 “ “ “ British North Borneo

“ 2,200 “ “ “ Netherlands Indies

No. 15.—The AUCTION AVERAGE PRICE (in rupees) per CHEST of BENGAL (PATNA and BENARES) OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1910 to 1918

	Patna	Benares	Average of both	Patna	Benares	Average of both	Patna	Benares	Average of both
	1910			1911			1912		
Number of chests sold	39,600			28,940			19,840		
January	2,109 9 8	1,979 8 8	2,044 9 2	3,435 5 8	3,300 — —	3,365 1 6	3,698 15 2	3,201 6 4	3,433 — 3
February	2,305 — 2	2,490 — —	2,397 8 1	3,481 3 8	3,400 — —	3,439 1 —	3,461 8 8	2,933 1 —	3,179 1 3
March	2,349 11 1	2,308 7 6	2,329 1 4	2,980 13 —	2,583 5 9	2,774 8 —	3,773 6 3	2,650 — —	3,164 1 6
April	3,657 15 —	3,996 13 6	3,827 6 3	2,970 13 11	2,900 — —	2,934 1 4	3,791 1 9	2,701 6 3	3,200 1 2
May	3,100 — —	3,065 — —	3,082 8 —	2,977 2 3	2,875 1 2	2,924 2 6	4,096 4 2	2,855 6 8	3,423 4 2
June	2,204 15 —	2,149 10 1	2,177 4 6	3,161 4 —	2,943 6 1	3,048 2 6	2,977 3 6	2,315 3 9	2,618 2 10
July	2,155 3 10	1,969 5 9	2,062 4 10	1,791 6 6	1,691 12 —	1,741 6 1	3,317 12 11	2,381 11 1	2,810 1 4
August	2,211 4 1	2,207 1 8	2,209 2 10	1,882 1 11	1,700 — 11	1,790 11 8	3,909 5 7	2,723 8 3	3,266 2 11
September	2,654 9 2	2,557 15 —	2,606 4 1	2,794 11 6	2,699 10 7	2,747 — 1	3,809 14 —	2,674 9 9	3,194 2 2
October	3,046 — 8	2,970 1 2	3,008 — 11	3,403 6 7	3,249 7 2	3,326 2 —	3,736 1 9	2,608 2 10	3,124 5 7
November	3,300 — —	3,256 — 11	3,278 — 5	2,898 6 8	2,699 — 4	2,798 1 2	1,650 — —	1,650 — —	1,650 — —
December	3,105 1 2	3,005 — —	3,055 — 7	2,925 5 9	2,748 11 3	2,834 3 6	1,585 — —	1,579 5 7	1,581 3 7
Average price for the year	2,683 4 6	2,662 14 8	2,673 1 7	2,896 6 9	2,742 14 9	2,814 14 2	3,488 8 7	2,556 15 6	2,971 9 2
	1913			1914			1915		
Number of chests sold	9,000			11,428			10,080		
January	1,865 8 5	1,829 3 8	1,835 8 —	1,550 — —	1,545 6 4	1,546 1 1	No sale	1,600 — 5	1,600 — 5
February	2,350 — —	2,345 3 —	2,346 — 4	1,567 15 6	1,560 — —	1,561 2 6	„	1,601 1 1	1,601 1 1
March	3,050 — —	3,050 — —	3,050 — —	2,039 13 6	2,000 4 3	2,006 — 4	„	1,617 — 4	1,617 — 4
April	3,015 12 7	3,010 — —	3,011 — —	1,600 — —	1,610 7 7	1,614 — 8	„	1,600 — 5	1,600 — 5
May	2,995 12 —	2,990 — —	2,991 — —	1,620 9 —	1,536 14 5	1,591 1 5	1,678 2 —	1,625 — —	1,627 — 4
June	2,490 12 —	2,485 — —	2,486 — —	1,625 5 —	1,605 1 3	1,608 — 4	1,640 5 —	1,607 15 9	1,609 3 10
July	2,109 4 —	2,110 15 1	2,110 10 5	1,591 1 6	1,575 12 9	1,578 — 4	1,680 — —	1,602 1 2	1,605 — 8
August	2,301 8 —	2,295 — —	2,296 2 1	1,219 3 8	1,211 1 2	1,212 1 1	1,635 — —	1,613 10 10	1,614 7 10
September	2,998 12 —	2,600 — 10	2,669 6 3	1,610 — —	1,600 — —	1,601 9 11	No sale	1,607 2 9	1,607 2 9
October	1,800 — —	1,798 3 4	1,798 8 4	No sale	1,601 — 5	1,601 — 5	„	1,752 3 8	1,752 3 8
November	1,765 — —	1,764 8 5	1,764 9 8	1,600 — —	1,603 14 —	1,603 — 10	„	1,782 6 6	1,782 6 6
December	1,530 — —	1,530 — —	1,530 — —	1,640 3 10	1,605 6 2	1,610 2 7	„	1,816 3 —	1,816 3 0
Average price for the year	2,405 7 8	2,373 12 3	2,379 4 3	1,620 4 9	1,595 4 5	1,598 12 10	1,658 8 3	1,652 1 2	1,652 10 7
	1916			1917			1918		
Number of chests sold	9,840			4,615			5,600		
January	No sale	1,805 — 5	..	No sale	3,280 2 2	..	No sale	3,213 1 1	..
February	„	1,862 13 10	..	„	3,249 1 7	..	„	3,437 0 7	..
March	„	1,956 — 1	..	„	3,225 2 7	..	„	3,231 1 2	..
April	„	2,002 4 7	..	„	3,201 0 0	..	„	3,205 0 0	..
May	„	2,917 7 0	..	„	3,230 0 0	..	„	3,277 2 1	..
June	„	2,791 3 —	..	„	3,203 11 0	..	„	3,287 0 5	..
July	„	2,829 4 9	..	„	3,218 10 8	..	„	3,255 0 0	..
August	„	3,144 2 9	..	„	3,204 11 6	..	„	3,455 1 2	..
September	„	2,983 9 6	..	„	3,229 12 1	..	„	3,476 2 6	..
October	„	3,059 3 3	..	„	3,447 1 0	..	„	3,441 3 2	..
November	„	3,129 3 3	..	„	3,209 4 4	..	„	3,209 10 6	..
December	„	3,259 3 9	..	„	3,200 0 0	..	„	3,353 3 7	..
Average price for the year	..	2,644 15 4	..	„	3,257 0 11	..	„	3,320 1 8	..

NOTE—This table deals exclusively with auction sales, while table 20 shows separately the average prices (at Government sales) of both auction and private sales

See note at foot of Table 14

No. 16.—AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA of BENGAL OPIUM

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Patna	Benares	TOTAL	Patna		Benares		TOTAL		Patna	Benares	TOTAL
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1870-71	12	11	23	487,550	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1875-76	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1880-81	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1885-86	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1890-91	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1895-96	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1900-01	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1905-06	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1906-07	11	19	30	283,379	177,112	619,957	387,473	903,336	564,585	21,408	71,746	93,154
1907-08	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11	4	14	18	157,309	98,318	423,281	264,550	580,590	362,868	11,901	33,025	44,926
1911-12	..	14	14	..	..	321,074	200,672	321,074	200,672	..	31,473	31,473
1912-13	..	15	15	..	..	285,220	178,263	285,220	178,263	..	26,813	26,813
1913-14	..	15	15	..	..	231,298	144,561	231,298	144,561	..	24,292	24,292
1914-15	..	15	15	..	..	263,857	164,911	263,857	164,911	..	28,293	28,293
1915-16	..	15	15	..	..	267,448	167,155	267,448	167,155	..	27,001	27,001
1916-17	..	15	15	..	..	326,697	204,186	326,697	204,186	..	32,124	32,124
1917-18	..	24	24	..	..	331,216	207,010	331,216	207,010	..	32,248	32,248
1918-19	..	24	24	..	..	283,399	177,124	283,399	177,124	..	27,343	27,343

NOTE.—The standard bigha is five-eighths of an acre
See Note at foot of Table 14

No. 17.—QUANTITY (cheats) of BENGAL OPIUM made, CHARGES thereof, net and average COST per

	QUANTITY MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	PROVISION	EXCISE		Total outturn in provision chests		
		Actual	Equivalent in provision chests			
1870-71	40,981½	2,981½	3,190½	44,171½	R A. P. 4 8 —	R 1,38,13,420
1875-76	68,051	3,697½	3,963½	72,014½	5 — —	2,57,63,400
1880-81	49,732	3,856½	4,111	53,843	5 — — Patna	1,80,49,480
1885-86	64,500	5,563½	6,165	70,665	4 8 — Benares	
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1900-01	44,457	4,157½	4,517	48,974	6 — —	2,13,65,976
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,395	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,83,043
1911-12	14,000	9,126	10,188	24,188	6 — —	75,53,464
1912-13	7,000	9,947	11,105	18,105	6 — —	64,35,156
1913-14	12,000	8,307	9,274	21,274	7 8 —	72,87,735
1914-15	10,000	8,943	9,984	19,984	7 8 —	84,87,924
1915-16	12,000	8,391	9,368	21,368	7 8 —	81,00,225
1916-17	12,000	8,732	9,749	21,749	9 — —	1,15,64,658
1917-18	14,499	8,567	9,564	24,063	9 — —	1,16,09,249
1918-19	12,500	8,512	9,502	22,002	9 — —	98,43,484

* The figures relate to the year September to August up to 1900-01 and to the factory year (November to October) thereafter

in the PATNA and BENARES AGENCIES, from 1870-71 to 1918-19*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	
2,451 $\frac{5}{8}$	529 $\frac{3}{4}$	2,981 $\frac{1}{8}$	22,981	18,000 $\frac{1}{2}$	40,981 $\frac{1}{2}$	25,432 $\frac{5}{8}$	18,529 $\frac{3}{4}$	43,962 $\frac{1}{2}$	Srs. Chs. 3 12	Srs. Chs. 3 10 $\frac{3}{4}$	1870-71
2,959 $\frac{1}{2}$	738 $\frac{3}{4}$	3,697 $\frac{3}{4}$	34,957	33,094	68,051	37,916 $\frac{1}{2}$	33,832 $\frac{3}{4}$	71,784 $\frac{3}{4}$	5 13 $\frac{1}{4}$	6 5 $\frac{3}{4}$	1875-76
3,376 $\frac{1}{2}$	479 $\frac{1}{8}$	3,856 $\frac{1}{2}$	24,200	25,532	49,732	25,576 $\frac{1}{2}$	26,011 $\frac{1}{8}$	53,588 $\frac{1}{2}$	4 8 $\frac{1}{2}$	4 4 $\frac{1}{2}$	1880-81
1,768 $\frac{3}{4}$	3,794 $\frac{5}{8}$	5,563 $\frac{1}{2}$	31,500	33,000	64,500	33,268 $\frac{3}{4}$	36,794 $\frac{5}{8}$	70,063 $\frac{1}{2}$	5 4 $\frac{1}{2}$	4 15 $\frac{1}{2}$	1885-86
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12 $\frac{3}{4}$	4 8	1890-91
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 6 $\frac{1}{4}$	1895-96
2,088 $\frac{1}{2}$	2,069	4,157 $\frac{1}{2}$	21,450	23,007	44,457	23,538 $\frac{1}{2}$	25,076	48,614 $\frac{1}{2}$	2 13 $\frac{3}{4}$	4 2 $\frac{1}{2}$	1900-01
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14 $\frac{3}{4}$	1905-06
2,611	3,652	6,263	19,688	18,438	38,126	22,299	22,090	44,389	3 0 $\frac{1}{4}$	4 10	1906-07
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,030	28,125	16,367	17,528	33,895	3 14 $\frac{1}{2}$	4 6 $\frac{1}{2}$	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	3 15 $\frac{1}{2}$	5 1 $\frac{1}{2}$	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0 $\frac{1}{2}$	3 2	1910-11
..	9,126	9,126	..	14,000	14,000	..	23,126	23,126	..	3 15	1911-12
..	9,947	9,947	..	7,000	7,000	..	16,947	16,947	..	3 12	1912-13
..	8,307	8,307	..	12,000	12,000	..	20,307	20,307	..	4 3	1913-14
..	8,943	8,943	..	10,000	10,000	..	18,943	18,943	..	4 5	1914-15
..	8,391	8,391	..	12,000	12,000	..	20,391	20,391	..	4 1	1915-16
..	8,732	8,732	..	12,000	12,000	..	20,732	20,732	..	3 15	1916-17
..	8,567	8,567	..	14,499	14,499	..	23,066	23,066	..	3 14	1917-18
..	8,512	8,512	..	12,500	12,500	..	21,021	21,021	..	3 14	1918-19

CHEST of PROVISION OPIUM, and average WEIGHT to each CHEST, from 1870-71 to 1918-19*

MANUFACTURING AND AGENCY CHARGES			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	TOTAL					
R	R	R	R	R	R	Mds.	
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1.72	1870 71
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1.75	1875-76
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1.72	1880-81
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1.75	1885-86
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1.65	1890-91
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1.77	1895-96
21,49,669	19,023	21,68,692	2,35,34,668	480	505†	1.8	1900-01
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1.7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1.7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	503	1.7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1.74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1.76	1909-10
20,18,805	25,916	20,44,721	1,28,27,764	525	542	1.7	1910-11
15,45,813	31,677	15,77,490	91,30,954	378	519	1.7	1911-12
14,26,282	23,105	12,85,350	78,84,543	435	545	1.7	1912-13
12,61,035	24,320	12,85,355	85,73,090	403	615	1.7	1913-14
14,24,380	20,512	14,44,892	99,32,816	497	632	1.7	1914-15]
15,55,782	22,528	15,78,310	96,78,535	453	627	1.7	1915-16
18,96,896	28,835	19,25,731	1,34,90,389	620	733	1.7	1916-17
20,93,182	31,714	21,24,896	1,37,34,145	571	746	1.7	1917-18
21,23,626	32,454	21,56,080	1,19,99,564	545	†	1.7	1918-19

† Figures for the years previous to 1900 represent the average cost per chest of provision opium sold during the year, and those from 1900 the average cost per chest of provision opium manufactured during the year.

† Figure not available now

No. 18.—ALL CHARGES (in rupees) on account of BENGAL OPIUM, from 1885-86 to 1918-19

	ESTABLISHMENT AND CONTINGENCIES		PAYMENTS TO CULTIVATORS		MANUFACTURING CHARGES	MISCELLANEOUS	TOTAL
	Patna	Benares	Patna	Benares	Patna and Benares	Patna and Benares	Patna and Benares
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1905-06	5,36,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,090	1,04,19,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,876		38,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739
1911-12	9,65,232		93,34,253		5,43,535	52,215	1,08,98,235
1912-13	8,13,115		76,70,577		4,35,189	34,851	89,53,732
1913-14	7,65,563		65,95,706		4,14,745	73,72,191(a)	1,51,48,205
1914-15	7,63,397		78,80,261		4,25,552	7,26,108(b)	97,95,318
1915-16	7,50,941		87,58,900		5,03,464	71,44,034(c)	1,71,56,439
1916-17	7,84,543		91,17,823		6,97,604	30,79,085(d)	1,36,79,055
1917-18	8,06,746		1,31,51,366(e)		7,88,838	18,79,647	1,66,26,597
1918-19	10,22,502		1,33,31,658(f)		8,33,518	44,27,248	1,96,14,926

See note at foot of Table 14

NOTE.—This table gives the details which make up the total charges entered in table No. 12. They are for the official year and therefore do not correspond with the figures in the preceding table, No. 17, which are for the opium year

- (a) Includes Rs. 73,36,902 on account of purchase of Malwa opium
 (b) Includes Rs. 6,99,096 on account of purchase of Malwa and Baroda opium
 (c) Includes Rs. 71,11,845 on account of purchase of Malwa and Baroda opium
 (d) Includes Rs. 30,42,579 on account of purchase of Malwa opium
 (e) Includes Rs. 10,74,890 on account of payments for special cultivation in Malwa
 (f) Includes Rs. 12,72,892 on account of payments for special cultivation in Malwa

No. 19.—TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in the CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, from 1870-71 to 1913-14†

	Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST			Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST	
					C. I. and Ahmadabad	Ajmer						C. I. and Ahmadabad	Ajmer
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..	1905-06	87,59,100	8,39,700	..	95,98,800	600	625
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..	1906-07	78,76,200	13,44,000	..	92,20,200	600	625
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725	1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	625
1885-86	2,53,28,550	..	..	2,53,28,550	650	675	1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	625
1890-91	1,83,42,300	32,500	..	1,83,74,800	650	675	1909-10	79,11,600	4,23,600	..	83,35,200	600	625
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675	1910-11	7,20,300	1,20,600	..	8,40,900	600	625
1900-01	1,30,03,500	..	..	1,30,03,500	500	525	1911-12	63,14,000	84,000	..	63,98,000	800	825
1903-04	1,33,68,750	..	..	1,33,68,750	500	525	1912-13	1,19,61,600	11,01,000	..	1,30,62,600	1,200*	1,225
1904-05	1,15,66,075	6,18,475	..	1,21,84,550	500	525	1913-14†	31,74,000	..	..	31,74,000	1,200*	1,225
					600	625							

* In addition to the bid for the right to export opium
 † The Malwa opium trade terminated in January 1914

No. 20.—Prices of Bengal and Malwa Opium in Calcutta and
Bombay, and Hongkong and Shanghai, and the rates
of Exchange at Hongkong and Shanghai on India,
from 1870 to 1918

OPIUM

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No. 20.—PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG from

Calendar year	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares		Patna	Benares	Malwa	Patna	Benares	Malwa
1870 . .	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1875 . .	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1880 . .	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1885 . .	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1890 . .	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1895 . .	1,429	1,400	1,422	1,399	1,397½	766	750¾	711½	1,465	1,436	1,361
1900 . .	1,373	1,367	1,369½	1,360½	1,319	985½	986¾	925¾	1,480	1,445	1,390
1905 . .	1,530	1,467	1,530	1,469½	1,732½	1,090½	1,043½	1,187½	1,575	1,506	1,715
1906 . .	1,416	1,325	1,415	1,319	1,542	904½	850½	987½	1,446	1,360	1,579
1907 . .											
1908 . .	1,394	1,345	1,381	1,343½	1,366	901½	870½	870½	1,431	1,381	1,385
	1,433	1,342	1,443	1,362½	1,297½	1,113	1,048½	1,068½	1,509	1,421	1,449
1909 . .	1,391	1,386	1,401	1,399	1,324½	1,127½	1,125½	1,263½	1,487	1,484	1,665
1910 . .	2,683	2,663	2,730½	2,716½	2,160½	2,106½	2,123½	2,290	2,783	2,805	3,025
1911 . .	2,890	2,743	3,825	3,731½	3,713½	2,947½	2,972	2,990	3,979	4,112	4,049
	a	b									
1912 . .	3,489	2,557	3,646	3,614	4,283½	3,663	3,605	3,191	5,421	5,335	4,741½
	a	b									
1913 . .	2,405	2,374	2,360	2,322	4,664	4,210	..	5,170	6,231	..	3,487
	a	b									
1914 . .	1,620	1,595	1,640	1,618	..	3,868	..	..	12,149	..	..
	a	b									
1915 . .	1,612	1,592	..	..	..	9,215	..	..	12,532	..	..
	a	b									
1916 . .	1,658	1,652	1,659	1,657	..	9,085	..	..	14,263	..	..
	a	b									
1917 . .	..	2,000	3,106	2,676	..	9,000	8,500	..	16,200	15,300	..
	a	b									
1918 . .	..	3,257	3,137	3,214	..	9,000	8,500	..	18,630	17,595	..
	a	b									
	..	2,155	3,240	3,330	..	9,000	8,500	..	..	..	..
	..	3,320	..	..	..	..	..	..	..	..	..
	..	2,238	..	..	..	..	..	..	..	..	..

(a) Auction sale

(b) Private sale

NOTE—See footnote to table 14 (page 154)

No. 21.—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM* EXPORTED from BRITISH INDIA

	CHINA§		STRAITS SETTLEMENTS		UNITED KING- DOM		EAST COAST OF AFRICA		MAURITIUS		NATAL		REUNION	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1870-71 . .	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	..	..	10	11,350
1875-76 . .	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	8,775	19	24,515	..	..	..	..
1880-81 . .	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1885-86 . .	76,115	9,30,12,585	10,728	1,30,12,000	..	..	7	8,325	19	23,535	2	1,800	7	8,890
1890-91 . .	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	..	..
1895-96 . .	45,617	6,35,38,183	12,529	1,72,93,283	..	33,602	8	9,250	32	43,365	2	1,400	..	..
1900-01 . .	49,761	6,74,37,324	16,779	2,28,71,735	507	8,24,420	17	19,183	38	49,325	5	6,500	..	..
1905-06 . .	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	..	..
1906-07 . .	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	..	..
1907-08 . .	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	..	..	..
1908-09 . .	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	..	..	..	..
1909-10 . .	41,468	6,91,74,806	11,140	1,85,21,450	..	80	11	16,550	5	6,575	..	..	..	..
1910-11 . .	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	..	..	..	..
1911-12 . .	25,398	9,95,21,175	6,684	1,64,97,015	15	43,605	4	13,800	23	56,760	..	..	..	..
1912-13 . .	19,575	8,82,81,150	5,998	1,05,73,050	11	17,700	..	..	10	24,950	..	..	..	..
1913-14 . .	4,061	1,69,53,315	1,537	33,97,500	115	2,76,645	..	..	19	50,670	..	..	..	..
1914-15 . .	1,000	16,60,680	755	12,08,575	498	8,72,225	..	..	23	43,275	..	..	..	..
1915-16 . .	734	11,87,325	605	10,17,250	199	3,61,500	..	..	65	1,09,545	..	..	..	..
1916-17† . .	500	8,09,925	239	5,91,025	..	..	..	..	120	3,25,200	..	..	..	..

* The values given in as much as they include the proceeds in some cases of Malwa opium do not represent the credits to the Government of India

§ Includes figures for Hongkong and Macão. Exports of opium to China are no longer made and the figures from 1914-15 represent exports to Hongkong and Macão

† For 1917-18 and 1918-19 see table 21-A

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, 1870 to 1918

CHINA								
AT SHANGHAI						EXCHANGE ON INDIA		Calendar year.
IN TAELS			IN RUPEES			Hongkong, Rupees per 100 \$	Shanghai, Rupees per 100 Taels	
Patna	Benares	Malwa	Patna	Benares	Malwa			
405	387.	495	1,233	1,208	1,506	227	305	1870
432	420	432	1,322	1,284	1,322	223	306	1875
459	437	569	1,411	1,342	1,750	225	308	1880
434	421	403	1,327	1,284	1,234	224	306	1885
356	354	387	1,089	1,081	1,184	221½	306½	1890
563½	552½	533	1,490	1,460½	1,409½	191½	264½	1895
688	672	704	1,444	1,411	1,478	150¾	209½	1900
..	..	..	..	..	..	144⅞	202½	1905
..	..	..	..	..	..	159⅞	216⅞	1906
..	..	..	..	..	..	158½	..	1907
..	..	..	..	..	..	135⅞	..	1908
..	..	..	..	..	..	131⅞	..	1909
..	..	..	..	..	..	132⅞	..	1910
..	..	2,371½	..	..	4,281	135	180½	1911
..	..	2,550	..	..	5,184½	148½	203½	1912
..	..	3,010	..	..	6,036	147½	203	1913
..	..	..	..	..	..	137	..	1914
..	..	..	..	..	..	136	..	1915
..	..	..	..	..	..	157	..	1916
..	..	..	..	..	..	180	..	1917
..	..	..	..	..	..	207	..	1918

by SEA to each FOREIGN COUNTRY, from 1870-71 to 1916-17

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,622
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
3	4,960	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	600	..	87,956	10,73,55,180
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	80	1,09,681	60,860	8,45,93,364
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	69,708	9,45,54,375
..	..	179	2,57,120	500	7,55,175	770	16,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,995	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,42,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,752
..	..	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571
..	..	231	5,52,755	1,015	31,15,825	2,125	58,02,375	..	..	..	..	50	1,53,250	43,921	12,76,39,748
..	..	120	3,13,830	2,125	48,82,500	2,195	54,31,800	..	..	..	..	1,625	41,30,415	33,189	13,08,90,930
..	..	50	1,02,200	805	14,85,275	3,010	57,51,125	..	..	..	..	2,815	59,80,870	31,374	11,22,16,320
..	..	105	2,37,675	875	19,42,530	3,265	70,82,985	..	..	..	..	1,929	42,59,145	11,906	3,42,00,466
..	..	80	1,91,145	2,690	43,71,375	2,650	42,33,775	..	..	..	..	3,160	50,53,555	10,856	1,76,34,585
..	..	65	1,11,345	2,035	33,50,650	1,835	31,20,800	..	..	..	..	3,248	54,43,425	8,786	1,47,01,840
..	..	80	2,27,580	3,440	81,90,395	1,965	51,29,650	..	..	..	..	2,366	56,91,405	8,710	2,09,65,180

* Represents total quantity of Indian opium exported to Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 21-A—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA by SEA both on GOVERNMENT and on PRIVATE ACCOUNTS to each FOREIGN COUNTRY, during 1917-18 and 1918-19

Destination	Consignee*	1917-18		1918-19	
		Quantity	Value	Quantity	Value
		Chests.	Rs.	Chests.	Rs.
United Kingdom (a)	Home Government (India Office)	3,051½	25,11,147	2,400	20,11,224
Ceylon	Private merchants	60	1,95,350	70	2,47,075
Straits Settlements (including Labuan)	Colonial Government	4,789	95,78,000	3,961	79,22,000
	Private merchants	385	12,45,335	142	4,73,360
Hongkong	Colonial Government	405	8,10,000	450	9,00,000
	Private merchants	...	...	51	1,69,325
Macao	Private merchants	450	11,66,575	500	16,09,495
Japan	Private merchants	971	29,39,360	1,930	64,30,000
Formosa	.....	...	...	...	...
Indo-China	Private merchants	3,050	94,08,655	3,490	1,16,63,150
Sumatra	.....	...	...	...	...
Java	Colonial Government	1,800	45,00,000	2,400	60,00,000
Siam	Government	850	21,25,000	1,750	43,75,000
	Private merchants	800	23,76,450	...	...
British Borneo	Colonial Government	20	50,000	140	3,50,000
Natal	.....	...	...	...	...
Zanzibar and Pemba	.....	...	...	...	...
East African Protectorate	.....	...	...	...	...
Mauritius and Dependencies	Private merchants	15	48,450	42	1,38,315
British West India Islands	Do.	1	3,200	...	...
New South Wales	Do.	5	15,670	...	...
Fiji Islands	Do.	1	3,300	...	...
Spain	.....	...	...	...	...
Mexico	.....	...	...	...	...
Brazil	Private merchants	...	...	2	7,200
Cuba	.....	...	...	...	...
TOTAL	Private merchants	5,738	1,74,02,345	6,227	2,07,37,920
	Colonial and other Governments.	7,864	1,70,63,000	8,701	1,95,47,000
	Home Government	3,051½	25,11,147	2,400	20,11,224
GRAND TOTAL		16,653½	3,69,76,492	17,328	4,22,96,144

* Private merchants, Colonial Governments, etc.
(a) The figures relate to medical opium which is sold to private manufacturers on account of the Government of India

No. 22.—TRANSHIPMENTS of OPIUM at BOMBAY, HONGKONG, and SINGAPORE during 1917-18 and 1918-19, as far as reported

	1917-18.					1918-19.				
	Benares.	Patna.	Persian.	Turkish.	Total.	Benares.	Patna.	Persian.	Turkish.	Total.
	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.
Transshipments of Opium at Bombay for—										
Hongkong	...	...	197	...	197	...	...	326	22	348
Japan, including Formosa	...	...	450	...	450	...	...	97	...	97
Indo-China	...	...	...	...	...	...	...	...	...	...
Straits Settlements	...	...	1,124	...	1,124	...	...	1,439	...	1,439
British North Borneo	...	...	...	...	...	...	...	...	...	...
Dutch East Indies	...	...	...	...	...	...	...	...	...	...
New York	...	...	120	...	120	...	...	...	...	...
Siam	...	...	...	...	...	...	...	...	...	...
London	...	...	1,114	99	1,213	...	...	97	17	114
Macao, etc.	...	...	...	...	...	...	...	...	...	...
Total	...	...	3,005	99	3,104	...	...	1,959	39	1,998
Transshipments of Opium at Hongkong for—										
Japan, including Formosa	—	—	—	—	—	—	—	—	—	—
Indo-China	—	—	—	—	—	—	—	—	—	—
British North Borneo	—	—	—	—	—	—	—	—	—	—
Dutch East Indies	—	—	—	—	—	—	—	—	—	—
Siam	—	—	—	—	—	—	—	—	—	—
Macao, etc.	450	...	...	...	450	500	...	...	...	500
Total	450	...	...	...	450	500	...	...	...	500
Transshipments of Opium at Singapore for—										
Japan, including Formosa	...	...	...	...	...	17	...	...	...	17
Indo-China	3,120	180	...	...	3,300	2,565 130 bales and 20 cases 90	...	...	...	2,565 130 bales and 20 cases 90
British North Borneo	20	...	...	...	20	...	...	...	...	...
Dutch East Indies	...	...	...	...	...	...	...	...	...	...
Siam	700	...	...	...	700	1,750	...	...	...	1,750
Timor	...	...	...	...	...	...	...	...	...	...
Macao	...	...	...	...	...	...	...	...	...	...
Hongkong	...	...	...	...	...	...	...	...	...	...
Sydney, etc.	...	...	...	...	...	...	...	...	...	...
Total	3,840	180	...	...	4,020	4,422 130 bales and 20 cases	...	...	...	4,422 130 bales and 20 cases

No. 23.—QUANTITY and VALUE of OPIUM sold by GOVERNMENT direct to COLONIAL GOVERNMENTS, etc. under AGREEMENT during each of the years 1914-15 to 1918-19

		QUANTITY						VALUE PER CHEST										Total Value
		Straits Settlements	Hongkong	Siam	Netherland Indies	British North Borneo	Total	Straits Settlements		Hongkong		Siam		Netherland Indies		British North Borneo		
								Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
		Chests	Chests	Chests	Chests	Chests	Chests	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.
1914-15	Patna	...	150	...	...	...	150	...		1,623	2 0	...	...	...	...	...	...	2,43,469
	Benares	600	200	...	...	...	800	2,000	0 0	1,600	8 6	...	...	...	...	...	...	15,20,044
	Total	600	350	...	...	...	950	...		...		...	...	...	...	...	...	17,63,513
1915-16	Patna	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...
	Benares	2,550	90	...	...	...	2,640	2,000	0 0	2,000	0 0	...	...	...	...	...	...	52,80,000
1916-17	Patna	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...
	Benares	3,750	365	...	600	...	4,715	2,000	0 0	2,000	0 0	...	2,500	0 0	...	...	...	97,30,000
1917-18	Patna	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...
	Benares	4,789	405	850	2,200	30	8,274	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	2,500	0 0	1,80,88,000
1918-19	Patna	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...
	Benares	4,136	450	1,750	2,200	180	8,666	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	2,500	0 0	1,98,72,000

No. 24.—QUANTITY of OPIUM IMPORTED into certain FOREIGN COUNTRIES from BRITISH INDIA (as far as available from the trade accounts of these importing countries)

Importing Countries.	1912	1913	1914	1915	1916	1917	1918
United Kingdom Cwts	21	59	553	1,330	4,066	5,170	3,489
China (exclusive of Hongkong and Macao) . Cwts	10,512	10,565	4,314	2,676	675	509	...
Straits Settlements Chests	4,667	2,282	1,000	3,040	3,948	4,868	4,264
Ceylon (on Government account) Cwts	64	116	86	98	54	...	64
	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
Siam (Benares opium purchased) Cwts	1,581	2,111	2,072	2,405	1,488	1,703	1,904

NOTE:—Figures of opium are not separately recorded in the Japan Trade Accounts

No. 25.—IMPORTS (less Re-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA, from 1870 to 1918 (as far as available from the Returns of Trade and Trade Reports of China)

	NORTHERN PORTS					YANGTZE PORTS (a)					CENTRAL PORTS (b)				
	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL
1870	12,754	194	557	239	13,744	16,498	1,070	180	53	17,751	1,363	7,730	2,534	14	11,641
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,932	2,470	17	10,699
1880	5,755	63	307	622	6,807	20,770	1,897	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1885	2,843	123	165	1	2,622	23,006	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1890	1,658	174	191	1	2,024	15,505	446	129	..	16,080	3,200	8,522	5,682	16	17,420
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1900	1,142	200	307	1	1,650	9,300	333	85	1	9,809	7,498	5,544	4,560	..	17,602
1905	188	126	376	..	690	6,152	1,000	17	..	7,169	5,783	7,808	5,244	17	18,852
1906	229	198	557	..	984	5,874	1,261	16	..	7,151	4,437	8,981	5,670	13	19,101
1907	110	95	323	6	524	8,056	1,106	7	..	9,169	4,936	8,606	5,413	6	18,901
1908	100	94	211	18	423	6,610	572	1	..	7,183	4,478	7,326	4,519	8	16,331
1909	228	157	583	18	986	5,639	427	..	..	6,066	4,259	7,745	4,921	1	16,926
1910	54	42	103	7	206	4,666	326	..	..	4,992	2,895	6,210	3,965	1	13,069
1911	51	6	146	2	205	3,443	335	13	..	3,791	3,563	3,964	3,790	12	11,349
1912	391	7	88	53	539	4,151	33	5	..	4,189	2,745	2,478	2,398	4	7,625
1913	314	2	21	72	409	2	..	..	..	2	5,959	3,255	543	1	9,758
1914	4	..	..	333	342*	54	..	..	..	54	2,454	1,172	521	..	4,147
1915	..	..	..	314	314*	237	..	..	..	237	1,397	856	648	..	2,901
1916	..	..	..	416	416*	263	..	..	..	263	381	115	241	..	737
1917	..	..	..	225	225*	161	..	..	..	161	383	152	110	..	645
1918	..	..	..	333	333*	..	..	..	..	..	..	4	..	..	4
	SOUTHERN COAST PORTS (c)					GRAND TOTAL									
	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL					
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,538	59,035					
1875	9,760	7,546	4,768	1,212	23,186	40,602	16,473	7,972	1,321	66,468					
1880	5,759	9,891	9,344	3,365	27,849	33,553	17,222	17,460	5,028	73,238					
1885	6,660	6,847	6,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259					
1890	8,535	16,293	11,282	4,982	41,092	23,898	25,435	17,284	4,999	76,616					
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315					
1900	4,918	9,787	5,022	489	20,216	22,048	15,864	9,974	491	40,277					
1905	3,911	13,967	5,657	1,674	25,209	16,034	22,901	11,294	1,691	51,926					
1906	3,824	15,033	7,232	750	26,848	14,364	25,473	13,475	772	54,084					
1907	4,291	14,337	5,825	1,479	25,932	17,393	24,144	11,563	1,491	54,596					
1908	4,503	12,611	6,085	1,287	24,486	15,691	20,603	10,316	1,313	43,423					
1909	4,033	13,751	6,024	1,133	24,944	14,162	22,080	11,528	1,152	48,922					
1910	3,044	9,273	4,244	620	17,181	10,657	15,851	8,312	628	35,448					
1911	2,262	5,533	3,393	1,225	12,412	9,339	9,837	7,342	1,239	27,757					
1912	2,372	4,697	2,075	24	9,668	10,159	7,215	4,366	81	22,021					
1913	4,161	2,993	863	8	8,025	10,436	6,250	1,427	81	18,194					
1914	1,973	793	174	2	2,947	4,490	1,965	695	340	7,490					
1915	578	274	55	..	907	2,262	1,130	703	314	4,409					
1916	15	122	6	2	145	659	297	247	413	1,561					
1917	10	23	9	..	42	554	195	119	225	1,073					
1918	..	..	..	..	..	..	4	..	333	337					

NOTES.—(1) All opium imported into China reaches through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "other sorts" denote chiefly Persian, and boiled opium.

(3) See footnote to table 14.

(4) Large quantities of Indian opium were annually imported into China. By an Agreement between the Indian Government and China, entered into at the end of 1907, the former undertook to reduce the amount of opium exported from India by 5,190 chests per annum, beginning from January 1, 1908, for a period of three years provided China reduced the production of native opium in the same ratio. Under a further Agreement, signed in May 1911 whereby "from the 1st day of January, 1911 China shall diminish annually for seven years the production of Opium in China in the same proportion as the annual export from India is diminished in accordance with the terms of this agreement" until total extinction in 1917" (Art. I).

* Mainly for consumption in the leased territory.

(a) Includes figures for Ningpo (a Central Port) up to 1896.

(b) Shows figures for the port of Shanghai only up to 1896.

(c) Includes figures for Wenchow and Hangchow (Central Ports up to 1896).

SALT

[FOR TABLES, SEE PAGES 170 TO 187]

Production.

The total quantity of salt produced in India in 1917 amounted to over 35 million maunds (1,305,000 tons). This quantity was supplemented by about 10 million maunds (353,000 tons) of imported salt, the total quantity produced and imported amounting to 45 million maunds (1,658,000 tons). About 63 per cent of the quantity annually consumed is generally produced in India. Importation is practically limited to salt landed in Bengal and Burma from England and other countries in Europe, Aden, Italian East-Africa, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity produced in each of the last three years, are :

	1915 Maunds	1916 Maunds	1917 Maunds
Burma : on the coast from sea-water and in Upper Burma from brine wells	776,401	1,055,503	1,188,228
Bengal : educed in the process of refining saltpetre	25	52	575
Northern India :			
Sambhar lake, Rajputana	6,961,721	3,090,168	5,052,101
Other Rajputana brine-salt sources and Sultanpur	1,521,659	1,376,051	923,339
Khewra and other Salt Rangemines, Punjab	4,213,185	4,365,273	4,147,302
Kohat and Mandi quarries	681,093	668,196	779,009
Educud in saltpetre refineries	87,274	147,737	142,559
	13,464,932	9,647,425	11,044,810
Central India (Datia, Gwalior), Rajputana and Kashmir	4,468	4,297	10,051
Sind : Moach (near Karachi), Saran, and Dilyar deposits	453,611	456,134	627,600
Bombay : on the coast and in the Runn of Kutch	13,817,709	12,739,522	11,839,786
Madras : on the east coast	9,411,028	13,096,241	10,804,767
TOTAL	37,928,174	36,999,174	35,515,817

In 1916 the quantity of salt produced by private manufacturers exceeded the quantity manufactured by Government, but in 1917 the quantity of Government salt exceeded that of private salt.

Sea salt on the coast of Burma is produced by a combination of solar evaporation and artificial heat and that on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi. About two-thirds of the whole production is represented by sea salt evaporated on the coasts of Bombay and Madras.

Consumption and revenue

The figures below indicate the progress in consumption in the last thirty years :

	Average annual quantity Maunds	Average annual duty R
1888-89 to 1892-93 (average)	33,431,896	8,02,69,704
1893-94 to 1897-98	34,210,675	8,25,80,980
1898-99 to 1902-03	35,678,139	8,41,59,595
1903-04 to 1907-08	39,596,819	6,15,92,540
1908-09 to 1912-13	44,648,475	4,49,27,138
1913-14	49,367,221	4,97,36,593
1914-15	51,872,207	5,22,25,132
1915-16	48,075,810	4,97,63,069
1916-17	54,063,944	6,85,66,308
1917-18	56,750,706	7,07,95,348
1913-14 to 1917-18 (average)	52,025,973	5,82,17,290

Administration

The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics. A brief account is given below.

Burma

Lower Burma.—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In nine of these a system of direct taxation on output is in force. In the remaining one, instead of ascertaining the quantity of salt actually produced, the productive capacity of the vessels employed is estimated, and a charge made on each which is supposed to be about equivalent to the duty on imported salt from time to time. The present rate of import duty is R1-4 per maund.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, viz., R1-4 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal

In October 1897 the administration of the Orissa Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excise under the Government of Bengal. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian, Salt Act, XII of 1882, was extended from the 9th April, 1898, to the districts of the 24-Parganas, Midnapur,

Khulna, Backerganj, and Chittagong, the Bengal Act, VII of 1864, also remaining in force in them. In March, 1901 the Act was extended to the districts of Howrah and Noakhali. A proposal for the re-organisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February, 1905, preventive operations were started in Chittagong in October, 1900, and in Noakhali in October, 1905, tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January, 1902, by a small party under the Inspector of the Tamruk (Terapakia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in the province, except that educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs which is subject to a duty of R1-4 a maund since the 1st March, 1916. In consequence of the territorial re-distribution on the 1st April, 1912, the administration of the Orissa Salt Department was made over to the Commissioner of Excise and Salt under the Government of Bihar and Orissa.

The following are the descriptions of salt now commonly imported into Bengal :

Manufactured by solar evaporation : from Bombay, Madras, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool.

The rate of duty per maund on salt in Bengal decreased from R3-4 in 1877 to R1 in 1907. The duty has been raised from R1 to R1-4 with effect from the 1st March, 1916.

From the creation of salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue, for the most part separate from and independent of the agency controlling the manufacture and sale of salt.

The control of the Salt Department in the saliferous tract of Cuttack, Balasore, and Puri in the Orissa Bihar and Division was, previous to the year 1897, under the Government of the Madras Presidency. There were at Orissa that time two Government factories for the manufacture of salt in this area, both on the Chilka Lake within the limit of the Puri district. These factories were closed, and the manufacture of salt discontinued in Orissa with effect from the 1st October, 1897, and the control of the Salt Department in Orissa was transferred to the Bengal Government from that date. With the creation of the new Province in 1912 the control of the Salt Department in Orissa was made over to the Commissioner of Excise and Salt, Bihar and Orissa, and on 1st October, 1916, the Orissa Salt establishment was amalgamated with the Provincial Excise establishment.

The control of the Salt Department in the Bihar districts rests with the Commissioner of the Northern India Salt Revenue Department, and figures for Bihar are included under Northern India. The only salt produced in Bihar is that educed in the process of manufacturing saltpetre.

No salt is manufactured in or imported direct from foreign countries into Chota Nagpur, and no figures for consumption within Chota Nagpur are available.

There is no direct import from foreign countries into Orissa. Salt imported from foreign countries into Calcutta is re-imported into the bonded warehouses at Chandbally, duty on such salt being paid in Calcutta.

In Northern India salt is obtained by solar evaporation of surface and subsoil (canal, pit or well) Northern brine at the Sambhar Lake (Jodhpur and Jaipur States), Didwana and Pachbadra (Jodhpur State) in India. Rajputana, and the small source of Sultanpur in the Gurgaon district of the Punjab ; while rock salt is obtained from the great Mayo mine in the Salt Range at Khewra in the Jhelum district of the Punjab, from smaller mines in the same Range at Kalabagh, Warcha, and Nurpur, from four quarries in Kohat, and two (yielding an impure salt) in the Mandi State in the hills north of Simla. A small quantity of inferior salt educed in the manufacture of saltpetre is also excised from refineries in the United Provinces, Bihar, and the Punjab.

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the Local Governments and Administrations within whose jurisdiction the customs organization worked, but now immediately under the Government of India, with headquarters at Agra.

The Northern India Salt Revenue Department itself works the Government mines in the Salt Range and conducts the manufacture of brine salt at the Rajputana sources, which are leased from the Jodhpur and Jaipur Darbars. It also supervises the working of the Kohat quarries and the small brine-salt works at Sultanpur, where the output is the property of the miners or manufacturers, to whom its price is paid by the purchaser. At the Mandi quarries, which are owned and worked by the State and where a very impure salt is won with difficulty, an establishment is kept to watch the sales and issues on which is based the Government share of the special duty of 3½ annas per maund levied.

A force designated the Internal Branch is maintained in the Punjab, the United Provinces, and Bihar, for the supervision of the saltpetre manufacture, the levy of duty on salt educed in the process, the control of the production of other saline substances, and the safeguarding of saline tracts.

With the exception of the inferior Mandi product all Northern India salt is now subject to the ordinary duty (at present R1-4-0 a maund) : salt educed in the manufacture of saltpetre has always been so subject. Except in the case of salt excised from saltpetre refineries, duty, and price also where payable to Government, are realised by requiring prepayment at an authorised treasury before a pass is granted. At the three

sources of Khewra, Sambhar, and Pachbadra a purchaser by paying into an authorised treasury or post-office along with the duty and price an extra sum of 6 pies a maund (for Pachbadra 9 pies), can have his salt despatched to him by the Department. Otherwise salt is made over to the purchaser at the source.

In view of the large number of indents in hand, due mainly to reckless speculation in 1917, an order of the Government of India closed indenting by the general public on the major Northern India sources in November 1917, since when fresh indents have been accepted on those sources only from local authorities, State Darbars, and other recognised bodies distributing at controlled rates.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed. A depôt was opened at Karachi in 1916 for the sale of Maurypur salt to break up a ring of merchants who had monopolised the land transport between Maurypur and Karachi.

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar and Parkar and Hyderabad. Since 1917 considerable quantities have been supplied to the Punjab and Rajputana owing, originally, to the temporary failure of the sources of supply in Northern India. Supplies are still made but in smaller quantities. It is believed that the people of the Punjab and Rajputana appreciate the quality of the salt supplied from these deposits.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements, exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund, only to cover the cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and the manufacture was concentrated at two places—Kharaghora on the borders of the Runn, and Dharásna on the sea coast of the Surat district. At Kharaghora salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghora to certain Indian States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 15 annas a maund were established at all important fishing centres along the coast. There were 32 yards in 1917-18.

Madras

There are two systems of salt manufacture in the Madras Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other, Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but it may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include the cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating R4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being R1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost of manufacture *plus* cost of transport from the factory) were established at all important fishing centres along the coast. There were 116 yards in 1917-18.

No. 26.—Quantity and Value of Salt produced in India in each year from
1913 to 1917.

SALT*

No. 26.—QUANTITY and VALUE (excluding duty) of

INDIA.

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1913	1914	1915	1916	1917	1913	1914
Burma	..	..	..	..	..	819,636	663,709
Bengal	..	..	..	..	..	(a)687	(a)169
Northern India— Punjab Mines (b)	3,771,380	3,689,085	4,213,185	4,365,273	4,147,302	..	..
Kohat „	..	..	..	..	..	519,916	496,526
Mandi „	..	..	..	..	..	96,401	75,995
Sambhar Source	6,622,656	5,159,167	6,961,721	3,090,168	5,052,101	..	..
Didwana „	274,445	349,904	348,825	443,707	213,383	..	..
Pachoadra „	955,392	915,996	1,136,336	901,744	687,029	..	..
Sultanpur Works	..	..	..	..	..	19,252	28,763
Saltpetre Refineries	..	..	..	..	..	74,709	72,698
TOTAL, N. INDIA	11,623,873	10,114,152	12,660,067	8,800,892	10,099,815	710,278	673,982
Datia (Central India)	..	..	..	..	..	..	..
Gwalior	..	..	..	..	..	3,101	2,710
Kashmir	..	..	..	..	..	1,987	1,987
Rajputana	..	..	..	..	..	..	..
Sind	353,345	382,540	453,611	456,134	627,600	..	..
Bombay	3,383,120	3,282,002	3,559,515	4,103,183	3,315,872	8,961,974	9,589,831
Madras	3,142,972	2,471,370	3,652,166	5,057,477	4,265,667	6,338,099	5,664,269
GRAND TOTAL	18,533,310	16,250,064	20,325,359	18,417,636	18,308,954	16,835,762	16,596,657
PROVINCE	VALUE (in						
	1913	1914	1915	1916	1917	1913	1914
Burma	..	..	..	..	..	15,30,509	12,61,955
Bengal	..	..	..	..	..	56	24
Northern India— Punjab Mines	2,66,620	2,86,701	3,94,986	4,09,244	3,88,810	..	..
Kohat „	..	..	..	..	..	28,433	27,154
Mandi „	..	..	..	..	..	63,263	49,872
Sambhar Source	16,55,664	12,89,792	17,40,430	7,72,542	12,63,025	..	..
Didwana „	34,306	43,738	43,603	55,464	26,673	..	..
Pachbadra „	89,568	85,875	1,06,532	84,539	64,409	..	..
Sultanpur Works	..	..	..	..	..	6,016	9,433
Saltpetre Refineries	..	..	..	..	..	23,347	20,068
TOTAL, N. INDIA	20,46,158	17,06,106	22,85,551	13,21,789	17,42,917	1,21,059	1,06,532
Datia (Central India)	..	..	..	..	..	..	..
Gwalior	..	..	..	..	..	4,651	4,066
Kashmir	..	..	..	..	..	690	825
Rajputana	..	..	..	..	..	..	..
Sind	47,825	48,547	56,211	62,261	90,360	..	..
Bombay	5,21,289	5,53,227	5,99,901	6,95,839	5,60,928	10,76,055	11,00,032
Madras	5,89,307	5,32,625	12,75,703	10,18,047	24,88,306	11,40,073	11,99,788
GRAND TOTAL	32,07,579	28,40,505	42,17,366	30,97,936	48,82,511	38,73,093	36,73,222

* Compiled from figures especially supplied by local authorities

(a) Educated in the process of refining saltpetre

(b) Including the Khewra, Warcha, Nurpur and Kalabagh mines of the Salt Range

SALT PRODUCED, in each year from 1913 to 1917

maunds of 82½lb)								PROVINCE
WISER THAN BY GOVERNMENT			TOTAL					
1915	1916	1917	1913	1914	1915	1916	1917	
776,401	1,055,503	1,188,228	819,636	663,709	776,401	1,055,503	1,188,228	Burma
(a) 25	(a) 52	(a) 575	687	169	25	52	575	Bengal
..	..	..	3,771,380	3,689,085	4,213,185	4,365,273	4,147,302	Northern India— Punjab Mines (b)
582,201	543,842	647,541	519,916	496,526	582,201	543,842	647,541	Kohat „
98,892	124,354	131,468	96,401	75,995	98,892	124,354	131,468	Mandi „
..	..	..	6,622,656	5,159,167	6,961,721	3,090,168	5,052,101	Sambhar Source
..	..	..	274,445	349,904	348,825	443,707	213,383	Didwana „
..	..	..	955,392	915,996	1,136,336	901,744	687,029	Pachbadra „
36,498	30,600	23,427	19,252	28,763	36,498	30,600	23,427	Sultanpur Works
87,274	147,737	142,559	74,709	72,698	87,274	147,737	142,559	Saltpetre Refineries
804,865	846,533	944,995	12,334,151	10,788,134	13,464,932	9,647,425	11,044,810	TOTAL, N. INDIA
..	182	680	..	..	..	182	680	Datia (Central India)
3,469	3,116	7,316	3,101	2,710	3,469	3,116	7,316	Gwalior
999	999	..	1,987	1,987	999	999	..	Kashmir
..	..	2,055	383,345	382,540	453,611	456,134	2,055	Rajputana
..	..	..	..	..	..	..	627,600	Sind
10,258,194	8,636,339	8,523,914	12,345,094	12,871,833	13,817,709	12,739,522	11,839,786	Bombay
5,758,862	8,038,764	6,539,100	9,481,071	8,135,639	9,411,028	13,096,241	10,804,767	Madras
17,602,815	18,581,488	17,206,863	35,369,072	32,846,721	37,928,174	36,999,174	35,515,817	GRAND TOTAL

Rupees)								PROVINCE
1915	1916	1917	1913	1914	1915	1916	1917	
16,33,053	27,72,186	34,48,226	15,30,509	12,61,955	16,33,053	27,72,186	34,48,226	Burma
9	20	422	56	24	9	20	422	Bengal
..	..	..	2,66,620	2,86,701	3,91,986	4,09,244	3,88,810	Northern India— Punjab Mines
31,839	29,741	37,638	28,433	27,154	31,839	29,741	37,638	Kohat „
64,898	81,607	86,276	63,263	49,872	64,898	81,607	86,276	Mandi „
..	..	..	16,55,664	12,89,792	17,40,430	7,72,542	12,63,025	Sambhar Source
..	..	..	34,306	43,738	43,603	55,464	26,673	Didwana „
..	..	..	89,568	85,875	1,06,532	84,539	64,409	Pachbadra „
11,406	11,794	13,178	6,016	9,438	11,406	11,794	13,178	Sultanpur Works
67,728	85,410	1,73,744	23,347	20,068	67,728	85,410	1,73,744	Saltpetre Refineries
1,75,871	2,08,552	3,10,836	21,67,217	18,12,638	24,61,422	15,30,341	20,53,753	TOTAL, N. INDIA
..	475	1,710	..	..	..	475	1,710	Datia (Central India)
5,203	5,454	12,803	4,651	4,066	5,203	5,454	12,803	Gwalior
410	410	..	690	825	410	410	..	Kashmir
..	..	3,704	..	..	..	..	3,704	Rajputana
..	..	..	47,825	48,547	56,211	62,231	90,360	Sind
12,81,608	11,68,197	18,16,505	16,00,344	16,53,259	18,81,509	18,64,036	23,77,833	Bombay
18,72,754	29,87,416	34,73,897	17,29,380	17,32,413	31,48,457	40,05,463	59,62,203	Madras
49,68,908	71,42,710	90,68,503	70,80,672	65,13,727	91,86,274	1,02,40,646	1,39,51,014	GRAND TOTAL

SALT

No. 27.--QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1913-14 to 1917-18

INDIA.

PROVINCE	QUANTITY (in maunds of 82½lb)					VALUE (in rupees)				
	1913-14	1914-15	1915-16	1916-17	1917-18	1913-14	1914-15	1915-16	1916-17	1917-18
Burma	1,773,713	1,878,879	1,616,986	2,082,018	663,469	14,20,444	14,40,922	25,41,149	41,08,649	15,24,967
Assam	..	..	..	..	56	..	..	..	..	175
Bengal	14,743,315	10,784,620	13,313,554	10,026,177	8,499,264	72,96,253	59,17,797	1,63,71,344	1,49,50,949	2,04,04,785
Northern India	67,206	63,389	66,741	86,871	90,645	1,65,289	1,78,838	1,77,720	2,13,153	2,46,750
Sind	2,004	1,627	1,825	1,763	1,330	10,581	7,484	10,423	11,918	14,872
Bombay	355,007	351,708	565,398	404,819	358,941	5,27,935	5,55,497	9,05,512	8,26,815	7,94,989
Madras	3,648	3,893	2,777	4,600	1,797	14,229	15,336	13,082	28,188	12,273
TOTAL	16,944,893	13,089,116	15,567,281	12,606,248	9,615,502	94,34,731	81,15,874	2,00,19,230	2,01,39,672	2,29,98,811

No. 28.—TOTAL QUANTITY (in maunds of 82½lb) of SALT IMPORTED and PRODUCED, in each year from 1898-99 to 1917-18

INDIA.

IMPORTS		PRODUCTION		TOTAL IMPORTED AND PRODUCED
1898-99	11,513,735	1898	26,845,589	38,359,324
1899-1900	11,600,518	1899	25,062,459	36,662,977
1900-01	9,510,587	1900	27,363,449	37,174,036
1901-02	14,346,947	1901	30,000,077	44,347,024
1902-03	11,835,449	1902	28,316,479	40,151,928
1903-04	12,415,579	1903	22,400,971	34,816,550
1904-05	13,589,024	1904	30,081,954	43,670,978
1905-06	12,983,440	1905	32,487,007	45,470,447
1906-07	13,095,682	1906	31,516,161	44,611,843
1907-08	15,738,240	1907	30,007,785	45,746,025
1908-09	16,641,981	1908	34,816,649	51,458,630
1909-10	13,781,826	1909	32,341,382	46,123,208
1910-11	13,159,250	1910	40,441,773	53,601,053
1911-12	15,898,093	1911	33,360,910	49,259,003
1912-13	16,032,013	1912	35,688,445	51,720,458
1913-14	16,944,893	1913	35,369,072	52,313,965
1914-15	13,089,116	1914	32,846,721	45,935,837
1915-16	15,567,281	1915	37,928,174	53,495,455
1916-17	12,606,248	1916	36,999,174	49,605,422
1917-18	9,615,502	1917	35,515,817	45,131,319

No. 29.—Abstract Statement of Salt Consumption and Revenue in India

No. 29.—ABSTRACT STATEMENT of SALT CONSUMPTION and REVENUE

INDIA.

	BURMA		BENGAL†		ORISSA‡		NORTHERN INDIA		SIND
	Quantity (a)	Duty (a)	Quantity	Duty	Quantity	Duty	Quantity	Duty	Quantity
	Maunds	R	Maunds	R	Maunds	R	Maunds	R	Maunds
1898-99	1,256,757	14,69,988	10,308,621	2,57,71,560	..	..	7,916,980	1,90,84,620	274,350
1899-1900	1,224,205	14,49,522	10,698,617	2,67,46,550	..	..	7,486,519	1,81,04,132	281,006
1900-01	1,036,663	12,46,279	19,630,047	2,65,75,119	..	..	8,029,580	1,94,40,326	273,307
1901-02	1,186,084	14,07,629	11,035,689	2,75,89,252	..	..	7,481,964	1,80,18,584	278,337
1902-03	1,462,221	17,03,855	11,423,130	1,52,07,456	..	..	7,552,460	1,81,38,559	288,383
1903-04	1,208,639	14,60,416	11,332,732	2,26,65,520	..	..	8,195,480	1,59,70,363	287,626
1904-05	1,397,926	16,38,091	11,852,724	2,33,51,727	..	..	8,178,463	1,55,68,743	321,996
1905-06	1,417,041	17,47,820	10,138,277	1,52,07,456	..	..	9,014,986	1,33,99,248	346,439
1906-07	1,347,367	17,30,510	11,090,299	1,61,46,189	..	..	9,259,174	1,28,91,619	360,542
1907-08	1,515,199	18,69,529	10,925,322	1,09,25,350	..	..	9,665,146	95,68,643	369,202
1908-09	1,543,779	18,90,109	11,447,895	1,14,47,907	..	..	9,768,311	96,69,107	395,059
1909-10	1,765,649	21,01,194	(b) 11,776,305	1,17,76,325	..	..	9,473,530	93,84,870	403,681
1910-11	1,753,918	20,89,510	(c) 9,177,843	(d) 91,77,866	..	..	9,062,648	89,78,055	418,945
1911-12	1,821,872	22,07,836	14,024,485	(e) 1,40,24,517	1,126,179	11,26,179	9,787,224	96,90,917	465,328
1912-13	1,679,205	21,19,132	13,971,356	(f) 1,39,71,383	1,419,948	14,19,948	10,045,919	99,64,525	461,925
1913-14	1,772,750	22,24,656	14,434,701	(g) 1,44,34,724	1,345,163	13,45,163	10,425,493	1,03,42,936	446,979
1914-15	1,910,163	23,29,911	14,488,184	(h) 1,44,88,210	1,070,167	10,70,167	12,478,635	1,24,11,786	457,998
1915-16	1,469,946	20,64,895	12,937,388	(i) 1,30,36,247	1,160,192	11,60,192	11,239,247	1,16,87,050	489,274
1916-17	1,410,881	27,01,850	11,630,779	(j) 1,45,38,914	1,163,528	14,54,410	17,780,232*	2,22,72,979§	486,208
1917-18	2,363,161	29,53,959	7,470,165	(k) 93,37,706	1,038,299	12,97,872	24,217,696	3,01,29,077	501,355

NOTE.—This table states the quantity of salt actually consumed and the duty thereon calculated at the rate in operation in each province, except that the figures under Bombay include salt exported to the United Provinces, Central India, the Central Provinces, Mysore, and the Nizam's Territories. From the 18th March, 1903, the general rate of duty was reduced from R2½ to R2 per maund, and in the case of salt manufactured in certain Kohat mines the duty was altered from R2 per Lahori maund to R1½ per Indian maund. A further reduction in the general rate from R2 to R1½ per maund took effect from the 22nd March, 1905. The general duty was again reduced from R1½ to R1 per maund with effect from the 20th March, 1907. With effect from the 1st March 1916, the general rate of duty was raised from R1 to R1-4 per maund.

† Includes Orissa up to 1910-11, and excludes Eastern Bengal from 1st October, 1905, to 31st March, 1911, figures for that tract for that period not being available.

‡ Figures up to 1910-11 included under Bengal

(a) The sums entered under Duty include duty on excised as well as on imported salt. The quantity of the former was excluded until 1917-18 from the figure under Quantity, only rough estimates being available. From 1917-18 the figure includes the quantity of the excised salt.

(b) Exclusive of 46,706 maunds of salt issued under the credit system.

(c) Exclusive of 2,929,191 maunds of salt issued under the credit system.

(d) Exclusive of R13,47,626 adjusted under the credit system.

(e) " R41,06,716 " " "

(f) " R59,69,569 " " "

(g) Exclusive of R92,85,820 adjusted under the credit system.

(h) " R99,33,107 " " "

(i) " R88,84,290 " " "

(j) " R86,69,906 " " "

(k) " R85,74,625 " " "

(MISCELLANEOUS RECEIPTS excluded), in each official year from 1898-99 to 1917-18

Duty	BOMBAY		MADRAS		TOTAL		
	Quantity	Duty	Quantity	Duty	Quantity	Duty	
	Maunds	R	Maunds	R	Maunds	R	
6,85,875	7,137,717	1,78,44,290	8,378,535	2,09,46,340	35,272,960	8,58,02,673	1898-99
7,02,515	6,767,343	1,69,18,360	8,605,509	2,15,13,770	35,063,199	8,54,34,849	1899-1900
6,83,267	6,783,150	1,69,57,875	9,060,452	2,26,51,129	35,813,199	8,75,53,995	1900-01
6,95,842	6,611,840	1,65,29,600	8,984,823	2,24,62,057	35,578,737	8,67,02,964	1901-02
7,20,957	6,814,187	1,69,24,716	9,122,219	2,26,07,952	36,662,600	7,53,03,495	1902-03
5,75,252	6,647,425	1,32,94,850	9,930,133	1,98,60,266	37,602,035	7,38,26,667	1903-04
6,43,992	7,242,177	1,43,45,824	10,137,288	2,01,35,797	39,130,574	7,56,84,174	1904-05
5,19,658	7,770,728	1,16,56,092	9,911,281	1,48,66,921	38,598,752	5,73,97,195	1905-06
5,40,813	8,043,114	1,19,37,697	10,425,527	1,54,23,270	40,526,023	5,86,70,098	1906-07
3,99,202	8,727,938	87,27,938	10,893,905	1,08,93,905	42,126,712	4,23,84,567	1907-08
3,95,059	8,814,930	88,14,930	11,048,222	1,10,48,222	43,018,196	4,32,65,334	1908-09
4,03,681	8,827,334	88,27,334	10,991,808	1,09,91,808	43,238,307	4,34,85,212	1909-10
4,18,945	8,853,090	88,53,090	11,299,544	1,12,99,544	40,565,988	4,08,17,010	1910-11
4,65,328	9,475,722	94,75,722	11,408,303	1,14,08,303	48,109,113	4,83,98,802	1911-12
4,61,925	9,045,468	90,45,468	11,686,950	1,16,86,950	48,310,771	4,86,69,331	1912-13
4,46,979	9,425,533	94,25,533	11,516,602	1,15,16,602	49,367,221	4,97,36,593	1913-14
4,57,998	9,513,580	95,13,580	11,953,480	1,19,53,480	51,872,207	5,22,25,132	1914-15
5,01,273	10,060,449	1,03,97,527	10,719,314	1,09,15,885	48,075,810	4,97,63,069	1915-16
6,07,760	9,467,579	1,18,34,474	12,124,737	1,51,55,921	54,063,944	6,85,66,308	1916-17
6,26,694	9,306,359	1,16,32,949	11,853,671	1,48,17,088	56,750,706	7,07,95,346	1917-18

* The figures for years prior to 1916-17 represent the quantity of salt for which duty was credited in the treasury and for which permits of removal were granted. From 1916-17 the figures represent the total quantity of salt for which duty was credited in the treasury whether permits of removal were granted during the year or not.

§ The figures for years prior to 1916-17 represent duty realised on which permits were granted. From 1916-17 the figures represent the total duty credited in the Treasury.

SALT

No. 30.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1913-14 to 1917-18

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½ lb)					DUTY (in rupees)				
		1913-14	1914-15	1915-16	1916-17	1917-18	1913-14	1914-15	1915-16	1916-17	1917-18
BURMA—											
Salt imported by sea	R a. p. R a. p. 1— & 1—4—	1,772,750	1,910,163	1,469,946	1,410,881	1,235,181	17,72,750	19,10,163	14,93,521	17,63,604	15,43,984
Excised salt	1—, —8— —10—, —12— 1— & 1—4—	(a)	(a)	(a)	(a)	1,127,980	4,51,906	4,19,748	5,71,374	9,38,246	14,09,975
TOTAL QUANTITY AND DUTY	—	1,772,750	1,910,163	1,469,946	1,410,881	2,363,161	22,24,656	23,29,911	20,64,895	27,01,850	29,53,959
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	..	..	..	..	..
TOTAL GROSS REVENUE	—	—	—	—	—	—	22,24,656	23,29,911	20,64,895	27,01,850	29,53,959
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	61,960	67,059	53,595	51,031	55,925
TOTAL NET REVENUE	—	—	—	—	—	—	21,62,696	22,62,852	20,06,300	26,50,819	28,98,034
BENGAL—											
Salt imported (except from Bombay and Madras)	1-8 — & 1 — —	13,557,119	13,078,329	12,097,155	10,880,746	7,307,130	1,35,57,142	1,30,78,355	1,21,96,014	1,36,01,372	91,33,912
Salt imported from Bombay	1-8 — } paid in & 1 — } Bombay	877,582	1,146,975	523,495	370,123	27,839	8,77,582	11,46,975	5,23,495	4,62,654	34,799
Salt imported from Madras	1-8 — } paid in & 1 — } Madras	..	262,880	316,738	379,910	135,196	..	2,62,880	3,16,738	4,74,888	1,68,995
Excised salt	..	..	..	..	..	..	..	..	..	..	..
TOTAL QUANTITY AND DUTY	—	14,434,701	14,488,184	12,937,388	11,630,779	7,470,165	1,44,34,724	1,44,88,210	1,30,36,247	1,45,38,914	93,37,706
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,88,224	1,89,330	1,68,297	1,58,632	1,05,057
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,46,22,948	1,46,77,540	1,31,99,544	1,46,97,546	94,42,763
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	3,32,289	3,68,943	3,17,127	3,34,071	3,07,409
TOTAL NET REVENUE	—	—	—	—	—	—	1,42,90,640	1,43,08,592	1,28,82,417	1,43,63,475	91,35,354
ORISSA—											
Salt imported (except from Bombay and Madras)	1—paid in Calcutta	419,455	319,629	266,785	261,478	163,741	4,19,455	3,19,629	2,66,785	3,26,847	2,04,676
Salt imported from Bombay	1—paid in Bombay	—	—	782	2,415	6,144	—	—	782	3,019	7,680
Salt imported from Madras	1—paid in Madras	925,708	750,538	392,625	899,635	868,414	9,25,708	7,50,538	8,92,325	11,24,544	10,85,517
TOTAL QUANTITY AND DUTY	—	1,345,163	1,070,167	1,160,192	1,163,528	1,038,299	13,45,163	10,70,167	11,60,192	14,54,410	12,97,873
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	1,313	1,471	1,256	263	53
TOTAL GROSS REVENUE	—	—	—	—	—	—	13,46,476	10,71,638	11,61,448	14,54,676	12,97,926
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	69,965	72,503	68,257	76,000	76,000
TOTAL NET REVENUE	—	—	—	—	—	—	12,76,511	9,99,135	10,93,191	13,78,676	12,21,926
NORTHERN INDIA—											
All salt, except salt from the Mandi and Kohat Mines	1-8 — & 1 — —	9,823,907	11,820,229	10,625,542	16,912,344	23,577,614 (a) 10,031,634 (b) 130,897	98,23,912	1,18,20,232	1,11,53,091	2,18,10,277	2,94,72,143
Share of the revenue at the Mandi Mines	—7-6, —6—, —4-6, & —3—	94,357	77,055	103,771	113,339	(c) 133,801 (b) 509,185 (c) 554,667	11,795	9,632	13,266	16,049	20,453
Kohat Mines	1-8 — and 1 — —	507,229	581,351	509,934	754,549	(c) 554,667	5,07,229	5,81,922	5,20,693	9,46,653	6,36,481
TOTAL QUANTITY AND DUTY	—	10,425,493	12,478,635	11,239,247	17,780,232	24,217,696 (c) 10,720,102	1,03,42,936	1,24,11,786	1,16,87,050	2,22,72,979	3,01,29,077
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	17,99,730	22,15,214	19,73,653	31,37,941	49,78,023
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,21,42,666	1,46,27,002	1,36,60,703	2,54,10,920	3,51,07,100
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	13,50,797	13,18,902	15,23,459	14,37,589	16,97,709
TOTAL NET REVENUE	—	—	—	—	—	—	1,07,91,869	1,33,08,100	1,21,37,244	2,39,73,331	3,34,09,391

(a) No information

(b) Represents quantity of salt for which duty was credited in the treasury including payments on which permits of removal have not yet issued

(c) Represents quantity of salt actually issued on which duty was paid

No. 30.—DETAILED STATEMENT of SALT CONSUMPTION and REVENUE for the official years
1913-14 to 1917-18—continued

INDIA

PROVINCE	RATES OF DUTY	QUANTITY (in maunds of 82½ lb)					DUTY (in rupees)				
		1913-14	1914-15	1915-16	1916-17	1917-18	1913-14	1914-15	1915-16	1916-17	1917-18
SIND—											
Salt imported by Sea	1—	2,004	1,827	1,825	1,763	1,330	2,004	1,627	1,858	2,204	1,663
Excised salt	1—4	444,975	456,371	487,449	484,445	500,025	4,44,975	4,56,371	4,99,415	6,05,556	6,25,031
TOTAL QUANTITY AND DUTY	—	446,979	457,998	489,274	486,208	501,355	4,46,979	4,57,998	5,01,273	6,07,760	6,26,694
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	93,864	83,051	86,832	1,58,508	3,02,565
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,40,843	5,41,049	5,88,105	7,66,268	9,29,259
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	1,84,836	1,82,511	1,78,492	2,32,487	2,68,738
TOTAL NET REVENUE	—	—	—	—	—	—	3,56,007	3,58,538	4,09,613	5,33,831	6,60,521
BOMBAY—											
Salt removed for export to all places [except Calcutta and Madras (including Foreign Malabar)] and salt imported by land and by Sea	1— 1—4	9,425,533	9,513,580	8,712,189 1,348,310	9,467,579	9,306,359	94,25,533	95,13,580	1,03,97,527	1,18,34,474	1,16,32,949
Excise duty on Goa, Daman and Diu salt [except salt exported to Madras (including Foreign Malabar)]	1— 1—4	—	—	—	—	—	—	—	—	—	—
TOTAL QUANTITY AND DUTY	—	9,425,533	9,513,580	10,060,449	9,467,579	9,306,359	94,25,533	95,13,580	1,03,97,527	1,18,34,474	1,16,32,949
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	10,54,353	11,02,348	13,99,279	13,33,550	12,37,709
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,04,79,886	1,06,15,928	1,17,96,806	1,31,68,024	1,28,70,658
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	20,37,474	20,63,469	19,79,402	21,38,541	20,83,909
TOTAL NET REVENUE	—	—	—	—	—	—	84,42,412	85,52,459	98,17,404	1,10,09,483	1,07,86,749
MADRAS—											
Manufactured salt sold by Government	1-8 — & 1	3,356,118	4,000,612	3,200,614	3,747,794	3,894,147	33,56,118	40,00,612	32,60,827	46,84,742	48,05,152
Excised salt	1-8 — & 1	6,840,332	6,537,472	5,958,059	6,951,970	6,724,122	68,40,332	65,37,472	60,94,077	86,89,062	84,17,684
Spontaneous salt sold by Government—Masulipatam Sub-division—Ristna	2-8 —, 2 — 1-8 — & 1	31,730	11,100	24,245	20,330	5,055	31,730	11,100	21,585	25,413	6,319
Salt imported by private traders, which paid duty in Madras	1-8 — & 1	4,598	5,090	3,149	4,633	1,765	4,598	5,090	3,149	5,791	2,206
Salt imported by private traders, which paid duty in Calcutta, Bombay, and Goa	1-8 — } paid in & 2 — } Calcutta 1-8 — } paid in & 1 } Bombay 2-8 — } paid in & 2 — } Goa	1,283,824	1,399,206	1,536,247	1,400,010	1,268,582	12,83,824	13,99,206	15,36,247	17,50,013	15,85,727
TOTAL	—	1,288,422	1,404,296	1,539,396	1,404,643	1,270,347	12,88,422	14,04,296	15,39,396	17,55,804	15,87,933
TOTAL QUANTITY AND DUTY	—	11,516,602	11,953,450	10,719,314	12,124,737	11,853,671	1,15,16,602	1,19,53,480	1,09,15,885	1,51,55,921	1,48,17,088
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	8,66,304	11,85,524	13,00,638	12,28,547	25,98,061
TOTAL GROSS REVENUE	—	—	—	—	—	—	1,23,82,906	1,31,39,004	1,22,16,523	1,63,84,468	1,74,15,149
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	(a) 32,93,704	(b) 32,48,853	(c) 34,23,782	(d) 35,96,536	(e) 36,46,363
TOTAL NET REVENUE	—	—	—	—	—	—	90,89,202	98,90,151	87,87,741	1,27,87,932	1,37,68,786
GRAND TOTAL—INDIA—											
TOTAL QUANTITY AND DUTY	—	49,367,221	51,872,207	48,075,810	54,063,944	56,750,706	4,97,36,593	5,22,25,132	4,97,63,069	6,85,66,368	7,07,95,346
ADD—MISCELLANEOUS RECEIPTS	—	—	—	—	—	—	40,03,788	47,76,940	49,24,955	60,17,444	92,21,466
TOTAL GROSS REVENUE	—	—	—	—	—	—	5,37,40,381	5,70,02,072	5,46,88,024	7,45,83,752	8,00,16,814
DEDUCT—TOTAL CHARGES	—	—	—	—	—	—	73,31,035	73,22,245	75,59,124	78,86,205	81,36,058
TOTAL NET REVENUE	—	—	—	—	—	—	4,64,09,346	4,96,79,827	4,71,28,900	6,66,97,547	7,18,80,761

(a) Include Rs18,27,415 debit to Excise

(b) Rs1,48,413

(c) Rs18,10,193

(d) Rs18,03,464

(e) Rs18,18,159

SALT

(178)

No. 31.—QUANTITY of SALT (in maunds of 82½lb) SOLD in each PROVINCE, in each year from 1898-99 to 1917-18

INDIA

SALT WHICH PAID FULL DUTY												SALT WHICH PAID NO DUTY
Burma	Assam (a)	Bengal (b)	Orissa (c)	NORTHERN INDIA			Sind	Bombay (d)	Madras (e)	Total British India, exclusive of Burma	Supplies to French and Portuguese Govern- ments. to Indian States, to Amindivi Islands, and for fish curing, etc.	
				Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)						
1898-99 .	1,256,757		10,424,307		2,890,831	4,974,899	51,250	277,401	6,861,913	8,378,535	33,859,136	504,817
1899-1900 .	1,224,205		10,772,858		2,969,274	4,467,130	50,115	283,281	6,767,343	8,605,509	33,915,510	508,438
1900-01 .	1,036,663		10,620,120		3,018,724	4,960,022	50,834	273,616	6,783,150	9,060,452	34,766,918	482,030
1901-02 .	1,186,084		10,958,475		3,056,620	4,377,228	48,116	278,579	6,611,840	8,984,823	34,315,681	614,510
1902-03 .	1,462,221		11,310,705		3,120,814	4,379,006	52,540	287,502	6,814,187	9,122,219	35,087,473	418,788
1903-04 .	1,208,639		11,284,664		3,311,551	4,829,543	54,386	287,666	6,647,425	9,930,133	36,345,368	510,986
1904-05 .	1,397,926		11,725,883		3,134,138	4,997,185	47,140	320,876	7,242,177	10,137,288	37,604,687	590,097
1905-06 .	1,417,041	1,952,763	10,057,648		3,438,342	5,522,626	54,018	344,925	7,770,728	9,911,281	39,052,331	441,202
1906-07 .	1,347,367	1,964,985	10,889,995		3,159,923	6,029,635	69,616	358,383	8,043,114	10,425,527	40,941,178	430,092
1907-08 .	1,515,199	2,072,665	10,869,013		3,711,418	5,886,214	67,514	400,032	8,727,938	10,893,905	42,628,699	513,799
1908-09 .	1,543,779	2,024,032	11,281,212		3,827,979	5,869,143	71,189	393,541	8,814,930	11,648,222	43,330,251	609,510
1909-10 .	1,765,649	1,742,226	11,685,092		3,882,565	5,529,558	61,407	402,150	8,827,334	10,991,808	43,122,240	491,139
1910-11 .	1,753,918	1,679,454	11,907,324		3,876,769	5,119,253	66,626	417,731	8,853,090	11,299,544	43,219,791	599,221
1911-12 .	1,821,872	60,535	13,481,205	1,126,179	4,168,628	5,556,865	61,731	463,702	9,475,722	11,408,303	45,805,870	510,478
1912-13 .	1,679,205	55,360	13,163,621	1,419,948	4,158,591	5,816,275	71,054	460,561	9,045,468	11,686,950	45,877,828	553,882
1913-14 .	1,772,750	41,983	13,616,073	1,345,163	4,126,552	6,215,697	83,244	445,809	9,425,533	11,516,602	46,816,656	762,079
1914-15 .	1,910,163	50,945	13,865,658	1,070,167	4,915,025	7,491,173	72,437	456,878	9,513,580	11,953,480	49,339,343	582,374
1915-16 .	1,469,946	29,815	12,304,167	1,160,192	4,676,599	6,472,172	90,476	488,244	10,060,449	10,719,314	46,001,428	626,551
1916-17 .	1,410,881	36,238	10,962,942	1,163,528	7,773,063	9,882,095	125,074	485,054	9,467,579	12,124,737	52,020,360	708,274
1917-18 .	2,363,161	11,551	8,470,382	1,038,299	7,840,000	16,257,598	120,098	881,742	9,306,359	11,853,671	55,779,700	832,599

- (a) Includes Eastern Bengal from 1905-06 to 1910-11
(b) Excludes Eastern Bengal from 1905-06 to 1910-11, but includes Orissa up to 1910-11
(c) Figures up to 1910-11 included under Bengal
(d) Except salt exported to places in Bengal and the Madras Presidency
(e) Except salt exported by sea to places in Bengal and Burma

No. 32.—NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1898-99 to 1917-18

INDIA

	Burma	Assam (a)	Bengal (b)	NORTHERN INDIA			Sind	Bombay	Madras	TOTAL BRITISH INDIA, EXCLUSIVE OF BURMA
				Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)				
1898-99	14,41,218		2,47,13,020	60,98,130	1,19,93,180	—41,350	6,13,521	2,16,38,360	1,82,42,260	8,32,57,121
1899-1900	14,16,981		2,53,79,036	64,04,214	1,07,84,629	—44,578	6,32,844	2,00,05,930	1,66,36,200	7,97,98,275
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901-02	13,86,958		2,55,13,411	65,68,604	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,673	8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,618	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05	15,94,696		2,18,80,175	54,02,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,35,893	7,20,66,334
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,16,638	5,69,84,061
1906-07	16,89,097	19,25,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,27,682	5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,28,616	4,05,11,844
1909-10	20,64,335	13,01,284	1,10,06,992	33,58,256	50,34,312	—1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851
1910-11	20,55,442	12,69,986	98,96,551	33,48,746	45,51,827	—94,960	3,17,728	1,02,99,593	91,94,910	3,87,84,381
1911-12	21,69,508	60,444	1,26,45,206	35,93,379	51,00,367	—89,902	3,65,417	1,11,99,123	90,31,199	4,19,05,233
1912-13	20,63,826	55,403	1,15,21,435	35,52,111	54,19,952	—88,227	3,60,218	1,02,80,556	93,77,523	4,04,99,141
1913-14	21,62,696	41,983	1,27,09,136	35,03,447	56,51,749	—80,451	3,56,009	1,07,21,711	95,90,557	4,25,99,141
1914-15	22,62,852	50,945	1,36,56,312	42,88,236	69,73,233	—84,271	3,58,538	1,23,16,825	1,02,84,859	4,78,44,680
1915-16	20,06,300	29,815	1,20,49,985	40,95,145	62,42,849	—88,304	4,17,110	1,14,18,450	9,99,206	4,41,64,286
1916-17	26,50,819	45,360	1,30,69,317	90,28,708	1,19,19,605	—20,311	6,63,736	1,49,65,869	1,10,79,496	6,07,51,780
1917-18	28,98,034	14,439	1,06,09,133	87,98,015	1,97,51,741	—9,939	14,98,827	1,34,71,280	1,43,55,542	6,84,89,038

NOTE.—This table states the duty actually collected in each province, whether the salt was consumed there or not
(a) Includes Eastern Bengal from 1905-06 to 1910-11
(b) Excludes Eastern Bengal from 1905-06 to 1910-11

No. 33.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1917-18

INDIA

	NORTHERN INDIA								SIND						BOMBAY		MADRAS	
	BURMA	BENGAL	PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTER-NAL BRANCH	Duty	SELLING PRICE								
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty		Maury-pur	Saran	Dilyar	Sakkar					
													Maury-pur	Punjab				
	R a	R a	R a	Annas	R a	R a	Annas	R a	R a						R a		R a	Annas
1837-38		3 4													— 8		— 12	
1838-39		3 4													— 8		— 12	
1839-40		3 4													— 8		— 12	
1840-41		3 4													— 8		— 12	
1841-42		3 4													— 8		— 12	
1842-43		3 4													— 8		— 12	
1843-44		3 4													— 8		— 12	
1844-45		3 4													— 8		1 6	
		3 —													— 12		— 14	
1845-46		3 —													— 12		— 14	
1846-47		3 —													— 12		— 14	
		2 12																
1847-48		2 12													— 12		— 14	
1848-49		2 12													— 12		— 14	
		2 8																
1849-50		2 8	2 —												— 12		— 14	
1850-51		2 8	2 —												— 12		— 14	
1851-52		2 8	2 —												— 12		— 14	
1852-53		2 8	2 —												— 12		— 14	
1853-54		2 8	2 —												— 12		— 14	
1854-55		2 8	2 —												— 12		— 14	
1855-56		2 8	2 —												— 12		— 14	
1856-57		2 8	2 —												— 12		— 14	
1857-58		2 8	2 —												— 12		— 14	
1858-59		2 8	2 —												— 12		— 14	
1859-60		2 8	2 —												1 —		— 14	
		3 —	2 2														1 —	1 —
1860-61		3 —	2 2												1 —		1 —	
		3 4	3 —														1 —	
1861-62		3 4	3 —												1 4		1 6	
1862-63		3 4	3 —												1 4		1 6	
1863-64		3 4	3 —												1 4		1 6	
1864-65		3 4	3 —					3 —							1 8		1 6	
1865-66		3 4	3 —					3 —							1 8		1 9	
1866-67		3 4	3 —					3 —							1 8		1 9	
1867-68		3 4	3 —					3 —							1 8		1 9	
1868-69		3 4	3 —					3 —							1 8		1 9	
1869-70		3 4	3 —					3 —							1 13		1 13	
1870-71		3 4	3 —	1 —		3 —	10	3 —							1 13		1 13	
1871-72		3 4	3 —	2 —		3 —	6 to 15	3 —							1 13		1 13	
1872-73		3 4	3 —	1 —		3 —	5 to 16	3 —							1 13		1 13	
1873-74		3 4	3 —	1 —		3 —	4 to 16	3 —							1 13		1 13	
1874-75		3 4	3 —	1 —		3 —	4 to 15	3 —							1 13		1 13	

No. 33.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1917-18—continued
INDIA

	NORTHERN INDIA										SIND										BOMBAY		MADRAS	
	BURMA	ASSAM	BENGAL	ORISSA	PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTER-NAL BRANCH	SELLING PRICE										Duty	Selling Price	Duty	Selling Price
	Duty	Duty	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Maury-pur	Saran	Dilyar	Hyderabad	Karachi	Maury-pur Salt	Punjab Salt							
	R a	R a	R a	R a	R a	A p	R a	R a	Annas	R a	R a	A p	A p	A p	A p	A p	Annas	A p	R a	A p	R a	A p	R a	A p
1875-76.			3 4	3 —	1 —		3 —	7 to 18	3 —	..	..	..	..	..	..	..	..	..	1 13	..	1 13	(b) 6	..	
1876-77			3 4	3 —	1 —		3 —	6 to 16	3 —	..	..	..	..	..	..	..	..	..	1 13	..	1 13	(b) 5	..	
1877-78			3 4	3 —	1 —		3 —	5½ to 18	3 —	2 8	1 3	..	..	..	..	..	..	..	1 13	..	1 13	..	1 13	
1878-79			3 4	3 —	1 —		3 —	11 to 23½	3 —	2 8	1 3	..	..	..	..	..	..	..	2 8	..	2 8	..	2 8	
1879-80			2 14	2 8	1 —		2 8	3 to 24	2 8	2 8	1 3	..	..	..	..	..	..	..	2 8	..	2 8	..	2 8	
1880-81			2 14	2 8	9		2 8	2½ to 15	2 8	2 8	2 3	..	..	..	..	..	..	..	2 8	2 —	2 8	..	2 8	
1881-82			2 14	2 8	9		2 8	2 to 13½	2 8	2 8	2 3	..	..	..	..	..	..	..	2 8	2 —	2 8	..	2 8	
1882-83			2 —	2 —	9		2 —	2 to 14½	2 —	2 —	2 —	6	6	..	..	..	..	..	2 —	2 3	2 —	(c) 3	..	
1883-84			2 —	2 —	9		2 —	3 to 9½	2 —	2 —	2 —	6	6	..	..	..	..	..	2 —	2 3	2 —	..	2 —	
1884-85			2 —	2 —	9		2 —	1½ to 12½	2 —	2 —	1 6	..	6	6	..	10	..	..	2 —	2 7	2 —	..	2 —	
1885-86			2 —	2 —	9		2 —	1½ to 8	2 —	2 —	1 6	..	9	6 3	..	10	10 6	..	2 —	2 6	2 —	..	2 —	
1886-87			2 —	2 —	9		2 —	1½ to 8	2 —	2 —	1 6	..	9	6 3	..	10	10 6	..	2 —	2 9	2 —	..	2 —	
1887-88			2 —	2 —	9		2 —	1½ to 7	2 —	2 —	1 6	1 6	1 6	..	..	10	10 6	..	2 —	3 5	2 —	..	2 —	
1888-89			2 8	2 8	9		2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	3 6	2 8	..	2 8	
1889-90			2 8	2 8	9		2 8	1½ to 7½	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	2 8	2 8	..	2 8	
1890-91			2 8	2 8	9		2 8	1½ to 4½	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	2 2	2 8	..	2 8	
1891-92			2 8	2 8	9		2 8	1½ to 3	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	1 11	2 8	..	2 8	
1892-93			2 8	2 8	9		2 8	1 to 3	2 8	2 8	6	1 6	1 6	..	..	9	9 6	..	2 8	1 11	2 8	..	2 8	
1893-94			2 8	2 8	9		2 8	1 to 8	2 8	2 8	6	1 6	1 6	..	..	9	9 6	..	2 8	2 4	2 8	..	2 8	
1894-95			2 8	2 8	9		2 8	1 to 8	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	2 7	2 8	..	2 8	
1895-96			2 8	2 8	9		2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	2 —	2 8	..	2 8	
1896-97			2 8	2 8	9		2 8	1 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	1 10	2 8	..	2 8	
1897-98			2 8	2 8	9		2 —	1 to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	1 9	2 8	..	2 8	
1898-99			2 8	2 8	9		2 —	½ to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	1 9	2 8	..	2 8	
1899-1900			2 8	2 8	9		2 —	½ to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	9 6	..	2 8	2 1	2 8	..	2 8	
1900-01			2 8	2 8	9		2 —	½ to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	..	..	2 8	1 8	(c)	..	2 8	
1901-02	(d) 1		2 8	2 8	9		2 —	½ to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	..	..	2 8	1 7	(c)	..	2 8	
1902-03	(e) 1		2 8	2 8	9		2 —	½ to 4	2 8	2 8	1 6	1 6	1 6	..	..	9	..	..	2 8	1 8	2 8	..	2 8	
1903-04	(e) 1		2 —	2 —	9		1 8	½ to 4	2 —	2 —	1 6	1 6	1 6	..	..	9	..	..	2 —	3 11	2 —	..	2 —	
1904-05	1 — 8		2 —	2 —	9		1 8	½ to 4	2 —	2 —	1 6	1 6	1 6	..	..	9	..	..	2 —	2 6	2 —	..	2 —	
1905-06	1 — 8	1 8	1 8	1 8	9		1 8	½ to 4	1 8	1 8	1 6	1 6	1 6	..	..	9½	..	..	1 8	1 10	1 8	..	2 (g)	
1906-07	1 — 8	1 8	1 —	1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6	1 9	..	..	9½	..	..	1 8	1 10	1 —	..	2 —	
1907-08	1 — 8	1 —	1 —	1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6	1 9	..	..	9½	..	..	1 —	1 11	1 —	..	2 (g)	
1908-09	1 — 8	1 —	1 —	1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6	1 9	..	..	9½	..	..	1 —	1 11	1 —	..	2 (g)	
1909-10	1 — 8	1 —	1 —	1 —	1 —		1 —	½ to 4	1 —	1 —	1 9	1 6	1 9	..	..	9½	..	..	1 —	1 11	1 —	..	2 (h)	
1910-11	1 — 10	1 —	1 —	1 —	1 —		1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	..	..	9½	..	..	1 —	2 —	1 —	..	2 (h)	
1911-12	1 — 10	1 —	1 —	1 —	1 —		1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	..	..	9½	..	..	1 —	2 —	1 —	..	2 (h)	
1912-13	1 — 10	1 —	1 —	1 —	1 —		1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	..	..	9½	..	..	1 —	2 —	1 —	..	2 (h)	
1913-14	1 — 12	1 —	1 —	1 —	1 —		1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	..	..	9½	..	..	1 —	2 —	1 —	..	2 (h)	
1914-15	1 — 12	1 —	1 —	1 —	1 —		1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	..	..	9½	..	..	1 —	2 —	1 —	..	2 (h)	
1915-16	1 — 12	1 —	1 —	1 —	1 —		1 —	1½ to 4	1 —	1 —	2 —	1 6	2 3	..	..	9½	..	..	1 —	2 —	1 —	..	2 (h)	
1916-17	1 — 12	1 4	1 4	1 4	1 4		1 4	1½ to 4	1 4	1 4	2 3	1 6	2 3	10 6	4 —	10½	..	..	1 4	2 —	1 4	..	2 (h)	
1917-18	1 — 4	1 — 4	1 4	1 4	1 — 4		1 4	1½ to 4	1 4	1 4	4 1	1 6	3 1	..	4 9 11	..	..	..	1 4	2 6	1 4	..	2 —	

(a) Per Lahori maund of 102½ lb up to 17th March, 1903

(b) Special rates charged at Ghanjam and Ichapur (Sura) from 1874 to 1878

(c) This is the general selling price of Government salt, but there were also other rates varying with the quality of salt

(d) Duty on imported salt

(e) Duty on salt in districts where the system of direct taxation is in force

(f) The price of salt at Khewrah was one anna and one pie, of the other mines in Cis-Indus Division 10 pies a maund up to 31st January 1912, after which it was sold at one anna and one pie from Khewrah and one anna per maund from other mines. From 1st April, 1912, the price of salt throughout the Cis-Indus and Kalabagh Mines Division was 1 anna and 2 pie per maund. From 1st November 1914 the price of salt was raised to 1 anna and 6 pies per maund

(g) The rates exceeded 3 annas at certain factories as a result of the sale of salt by auction.

(h) There were also other rates varying with the quality of the salt and with reference to the auction sales. The prices ranged from 2 annas and 6 pies to Rs. 1-10 per maund in 1916-17 and to Rs. 2-8 in 1917-18

(i) Dilyar salt cleared from deposits
Ditto ditto Hyderabad 10 6
Ditto ditto from Sukkur salt depot 14 3

No. 34.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED or MANUFACTURED, in each year from 1898-99 to 1917-18

BENGAL

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports (b)	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	GRAND TOTAL
1898-99 . . .	6,276,968	508,510	..	885,076	1,553,262	489,839	557,473	79,434	10,350,562	10,350,562
1899-1900 . . .	6,163,731	1,416,240	..	1,036,408	1,280,871	333,225	519,071	21,044	10,780,590	10,780,590
1900-01 . . .	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	8,932,305
1901-02 . . .	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	13,388,886
1902-03 . . .	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	10,615,265
1903-04 . . .	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	11,169,890
1904-05 . . .	5,918,009	1,468,090	30,800	1,708,318	2,331,462	182,588	570,830	72,704	12,182,801	12,182,801
1905-06 . . .	4,557,293	734,928	767,032	2,166,185	2,085,844	432,223	728,988	29,999	11,502,492	11,502,492
1906-07 . . .	5,686,685	1,181,697	1,556,235	1,525,158	980,212	743,922	633,939	2,563	12,260,411	12,260,411
1907-08 . . .	4,814,125	1,476,534	1,999,808	2,049,731	2,477,532	1,018,618	958,461	7,764	14,502,573	14,502,573
1908-09 . . .	4,707,921	814,684	3,291,346	2,199,256	2,488,270	487,836	884,967	..	14,874,280	14,874,280
1909-10 . . .	3,768,826	857,229	2,966,308	1,587,713	1,147,211	1,270,360	886,214	4,000	12,487,861	12,487,861
1910-11 . . .	4,306,259	741,079	1,691,031	1,432,511	1,446,802	1,816,346	879,753	..	12,313,781	12,313,781
1911-12 . . .	4,974,356	1,040,644	1,878,283	1,915,294	1,634,379	2,042,315	831,784	..	14,317,055	14,317,055
1912-13 . . .	3,979,219	850,432	1,857,716	3,407,760	897,582	2,709,556	934,430	32,611	14,669,306	14,669,306
1913-14(b) . . .	3,251,373	790,446	2,202,709	2,820,388	3,374,837	2,230,686	933,017	..	15,608,456	15,608,456
1914-15(b) . . .	2,148,520	466,347	882,413	4,033,560	1,660,681	1,638,151	875,790	261,042	11,966,504	11,966,504
1915-16(b) . . .	3,261,241	8,060	2,670,163	2,113,275	1,654,875	3,741,874	425,319	317,103	14,191,910	14,191,910
1916-17(b) . . .	2,432,058	..	1,512,344	2,211,654	1,035,814	2,694,806	360,797	380,931	10,628,404	10,628,404
1917-18(b) . . .	349,192	..	900,180	2,840,266	1,202,075	3,109,467	28,961	142,001	8,572,142	8,572,142

NOTE.—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the seaborne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Massawah salt which was formerly shown under heading "From other countries," is shown under heading "From Red Sea Ports" from 1913-14

(b) Includes figures for Chittagong Port

No. 35.—QUANTITY (in maunds of 82½lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1898-99 to 1917-18

BENGAL

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT		TOTAL			
		Imported by Sea	Made in excise works				
					₹	₹	₹ a p
1898-99 . . .	63,755	10,360,552	..	10,424,307	2,51,34,950	66·71	2 8 -
1899-1900 . . .	62,616	10,710,242	..	10,772,858	2,58,05,843	62·31	2 8 -
1900-01 . . .	84,687	10,535,433	..	10,620,120	2,54,46,185	70·19	2 8 -
1901-02 . . .	225,116	10,733,359	..	10,958,475	2,60,33,974	69·71	2 8 -
1902-03 . . .	50,350	11,260,355	..	11,310,705	2,68,05,913	56·24	{ 2 8 - 2 - -
1903-04 . . .	..	11,284,664	..	11,284,664	2,18,11,834	53·71	2 - -
1904-05 . . .	..	11,725,883	..	11,725,883	2,23,72,330	48·63	{ 2 - - 1 8 -
1905-06 . . .	..	12,010,411	..	12,010,411	1,83,03,466	50·73	1 8 -
1906-07 . . .	..	12,854,980	..	12,854,980	1,89,83,069	48·63	{ 1 8 - 1 0 -
1907-08 . . .	..	12,941,678	..	12,941,678	1,28,61,654	54·44	1 0 -
1908-09 . . .	..	13,305,244	..	13,305,244	1,32,70,337	50·01	1 0 -
1909-10 . . .	..	13,427,318	..	13,427,318	1,32,02,076	37·7	1 0 -
1910-11 . . .	..	13,586,778	..	13,586,778	1,19,09,845	45·7	1 0 -
1911-12 . . .	..	13,484,205	..	13,484,205	1,29,79,227	64·47	1 0 -
1912-13 . . .	..	13,163,621	..	13,163,621	1,18,85,280	62·2	1 0 -
1913-14 . . .	..	13,616,073	..	13,616,073	1,30,41,435	54·4	1 0 -
1914-15 . . .	..	13,865,658	..	13,865,658	1,40,25,260	7·3	1 0 -
1915-16 . . .	..	12,304,167	..	12,304,167	1,23,67,112	142·54	{ 1 0 - 1 4 -
1916-17 . . .	..	10,962,942	..	10,962,942	1,34,04,794	145·58	1 4 -
1917-18 . . .	..	8,303,724	..	8,303,724	1,09,16,542	273·39	1 4 -

SALT

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No. 36.—QUANTITY (in maunds of 82½lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER, and QUANTITY PASSED FREE of DUTY, in each year from 1898-99 to 1917-18

BENGAL

	By Eastern Bengal and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1898-99	1,997,363	3,286,405	3,895,050	9,178,818	2,000
1899-1900	2,084,666	3,292,222	3,983,270	9,360,158	1,760
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	..
1903-04	2,919,155	3,423,856	3,145,810	9,488,821	..
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	..
1905-06	3,996,550	2,836,010	3,076,302	9,908,862	..
1906-07	1,230,062		2,489,674	8,922,877	..
1907-08	6,433,203		2,271,829	9,096,238	..
1908-09	6,824,409		2,214,408	8,969,540	..
1909-10	6,755,132		2,135,457	8,726,538	..
1910-11	6,591,081		2,336,893	8,946,210	..
1911-12(a)	6,609,317		2,640,417	10,144,499	..
1912-13(a)	7,504,082		2,586,980	10,552,244	..
1913-14(a)	8,251,534		2,566,666	10,818,200	..
1914-15 (a)	8,331,478		1,890,172	10,221,650	..
1915-16 (a)	7,617,833		1,785,257	9,403,190	..
1916-17(a)	6,108,671		2,690,081	8,798,752	..
1917-18 (a)	3,728,356		3,954,945	7,683,301	..

NOTE.—Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April, 1906 figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shown from the year 1906-07

(a) Includes exports from Chittagong

No. 37.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED, in each year from 1911-12 to 1917-18

ORISSA

	From Calcutta by water	From Madras by rail	From Bombay by rail	Total Imports
1911-12	128,500	747,923	..	876,423
1912-13	118,980	1,062,858	56	1,181,894
1913-14	108,000	925,708	..	1,033,708
1914-15	81,986	750,538	..	832,524
1915-16	36,000	892,625	782	929,407
1916-17	6,000	899,635	2,415	908,050
1917-18	35,520	868,414	6,144	910,078

NOTE.—Salt is not manufactured in Orissa

No. 38.—QUANTITY (in maunds of 82½lb) of SALT SOLD for HOME and INLAND CONSUMPTION, and RATE OF DUTY, in each year from 1911-12 to 1917-18

ORISSA

	Sales of Salt				Rate of duty per maund
	Private Salt imported by Sea	Government Salt brought from Madras	Government Salt brought from Bombay	Total	
1911-12	122,050	747,923	..	869,973	Rs a 1 0
1912-13	120,662	1,062,858	56	1,183,575	1 0
1913-14	103,038	925,708	..	1,028,746	1 0
1914-15	92,096	750,538	..	842,634	1 0
1915-16	34,846	892,625	782	928,253	1 0
1916-17	5,902	899,635	2,415	907,952	1 4
1917-18	35,520	868,414	6,144	910,078	1 4

No. 39.—QUANTITY (in maunds of 82½lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to INDIAN STATES, in each year from 1898-99 to 1917-18

NORTHERN INDIA

	Rates of duty	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Gwdh and Bihār)	TOTAL OF DUTY- PAID SALT	Salt passed free of duty to Indian States
	R a.					
1898-99	2 8	2,890,831	4,974,899	51,250	7,916,980	267,494
1899-1900	2 8	2,969,274	4,467,130	50,115	7,486,519	201,941
1900-01	2 8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2 8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	{ 2 8 } 2 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2 —	3,311,551	4,829,542	54,386	8,195,480	170,074
1904-05	{ 2 — } 1 8 (a)	3,134,138	4,997,185	47,140	8,178,463	231,566
1905-06	1 8	3,438,342	5,522,626	54,018	9,014,986	176,501
1906-07	1 — (b)	3,159,923	6,029,635	69,616	9,259,174	116,778
1907-08	1 —	3,711,418	5,886,214	67,514	9,665,146	166,211
1908-09	1 —	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1 —	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1 —	3,876,769	5,119,253	66,626	9,062,648	191,045
1911-12	1 —	4,168,628	5,556,865	61,731	9,787,224	127,830
1912-13	1 —	4,158,590	5,816,275	71,054	10,045,919	186,557
1913-14	1 —	4,126,552	6,215,697	83,244	10,425,493	176,129
1914-15	1 —	4,915,025	7,491,173	72,437	12,478,633	230,375
1915-16	{ 1 — } 1 4 (c)	4,676,599	6,472,172	90,476	11,239,247	192,472
1916-17	1 4	7,773,063	9,882,095	125,074	17,780,232	230,598
1917-18	1 4	7,840,000	16,257,598	120,098	24,217,696	251,008

(a) Duty reduced from the 20th March, 1905

(b) " " " " 20th March, 1907

(c) " raised " " 2nd March, 1916

No. 40.—DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1898-99 to 1917-18

NORTHERN INDIA

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL
1898-99	65,19,240	1,24,37,250	1,28,130	1,90,84,620
1899-1900	68,11,018	1,11,67,826	1,25,288	1,81,04,132
1900-01	69,13,185	1,24,00,055	1,27,986	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	81,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055
1911-12	40,72,308	55,56,865	61,744	96,90,917
1912-13	40,77,184	58,16,275	71,066	99,64,525
1913-14	40,43,990	62,15,697	83,249	1,03,42,936
1914-15	48,48,172	74,91,173	72,441	1,24,11,786
1915-16	47,00,094	68,93,729	93,227	1,16,87,050
1916-17	97,43,117	1,23,73,509	1,56,353	2,22,72,979
1917-18	96,56,948	2,03,21,998	1,50,131	3,01,29,077

SALT

No. 41.—QUANTITY (in maunds of 82½lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1898-99 to 1917-18

BOMBAY

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)							QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED			Total quantity which paid duty	Supplied to other Government, Indian States, and for other purposes within the Presidency				
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL						
	R a									R	R	R	
1898-99 .	2 8	3,007,515	3,586,560	6,594,075	7,849	259,989	267,838	6,861,913	41,446	6,903,359	1,84,50,670	15,27,500	1,69,23,170
1899-1900	2 8	2,791,535	3,746,696	6,538,231	8,830	220,282	229,112	6,767,343	66,151	6,833,494	1,75,40,640	16,56,260	1,58,84,380
1900-01 .	2 8	2,575,826	3,897,555	6,473,381	8,792	300,976	309,709	6,783,150	54,564	6,837,714	1,76,07,388	15,91,320	1,60,16,068
1901-02 .	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03 .	{ 2 8 } 2 —	2,352,522	4,158,850	6,541,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,459
1903-04 .	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05 .	{ 2 — } 1 8	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06 .	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07 .	{ 1 8 } 1 —	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08 .	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09 .	1 —	2,709,895	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464
1909-10 .	1 —	2,746,208	5,663,099	8,409,307	15,354	402,673	418,027	8,827,334	67,691	8,895,025	97,41,206	18,65,226	78,75,980
1910-11 .	1 —	2,962,448	5,513,209	8,475,657	17,996	355,437	373,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,935
1911-12 .	1 —	3,188,076	5,925,602	9,113,678	16,677	345,393	362,070	9,475,748	87,443	9,563,191	1,04,84,823	21,16,578	83,67,745
1912-13 .	1 —	3,095,984	5,596,471	8,692,455	17,530	335,533	353,063	9,045,465	78,892	9,124,360	99,91,627	21,34,507	78,57,120
1913-14 .	1 —	3,252,494	5,818,032	9,070,526	13,176	341,831	355,007	9,425,533	79,445	9,504,978	1,04,79,886	20,37,474	84,42,412
1914-15 .	1 —	3,391,125	5,770,747	9,161,872	11,748	339,960	351,708	9,513,580	69,339	9,582,919	1,06,15,928	20,63,469	85,52,459
1915-16 .	{ 1 — } 1 — 4	3,302,452	6,192,599	9,495,051	12,347	553,051	565,398	10,060,449	87,779	10,148,228	1,17,96,806	19,79,402	98,17,404
1916-17 .	1 — 4	2,888,416	6,179,344	9,062,760	12,808	392,011	404,819	9,467,579	79,053	9,546,632	1,31,68,024	21,53,541	1,10,09,483
1917-18 .	1 4	2,752,667	6,194,751	8,947,418	10,392	348,549	358,941	9,306,359	85,647	9,392,006	1,28,70,658	20,83,909	1,07,86,749

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 37 and 47

(b) Include miscellaneous salt collections

No. 42.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY, in each year from 1898-99 to 1917-18

BOMBAY

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India : Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Kathiawar	Other places	TOTAL	
1898-99 .	1	7,848	7,849	259,978	..	11	259,989	267,838
1899-1900 .	1	8,829	8,830	220,265	..	17	220,282	229,112
1900-01 .	1	8,792	8,793	300,962	..	14	300,976	309,769
1901-02 .	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03 .	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04 .	2	13,553	13,560	267,280	..	15	267,295	280,855
1904-05 .	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06 .	..	21,327	21,327	283,081	..	19	283,100	304,427
1906-07 .	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08 .	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09 .	..	20,551	20,551	355,305	..	17	355,322	357,873
1909-10 .	..	15,354	15,354	402,651	..	22	402,673	418,027
1910-11 .	..	17,996	17,996	359,418	..	19	359,437	377,433
1911-12 .	..	16,677	16,677	345,367	..	26	345,393	362,070
1912-13 .	..	17,530	17,530	335,514	..	19	335,533	353,063
1913-14 .	..	13,176	13,176	341,811	..	20	341,831	355,007
1914-15 .	1	11,747	11,748	339,944	..	16	339,960	351,708
1915-16 .	1	12,346	12,347	553,035	..	16	553,051	565,398
1916-17 .	1	12,807	12,808	391,997	..	14	392,011	404,819
1917-18 .	1 ½	10,391½	10,392	348,538	..	11	348,549	358,941

No. 43.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1898-99 to 1917-18

SIND

	Imported	Manufac- tured	TOTAL	DELIVERED FOR CONSUMPTION			Total pro- ceeds realised	Charges of collection	Net revenue	Issues to salting stations free of duty
				Home	Inland	TOTAL				
							₹	₹	₹	
1898-99	9,010	300,674	309,684	265,340	3,696	269,036	7,52,850	1,39,329	6,13,521	645
1899-1900	9,413	318,609	328,022	271,593	3,052	274,645	7,65,253	1,32,409	6,32,844	777
1900-01	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832	945
1901-02	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436	720
1902-03	12,152	291,699	303,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377	1,205
1903-04	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004	970
1904-05	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174	1,754
1905-06	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117	2,510
1906-07	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155	3,131
1907-08	13,951	400,785	414,736	385,251	2,286	387,537	4,86,592	1,43,820	3,42,772	1,456
1908-09	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172	1,515
1909-10	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581	1,431
1910-11	25,996	435,298	461,294	392,049	..	392,949	4,96,902	1,79,174	3,17,728	1,214
1911-12	34,129	518,035	552,164	431,199	..	431,199	5,43,748	1,78,331	3,65,417	1,626
1912-13	31,004	450,786	481,790	430,921	..	430,921	5,45,952	1,85,734	3,60,218	1,364
1913-14	26,778	396,096	422,874	420,201	..	420,201	5,40,845	1,84,836	3,56,009	1,170
1914-15	35,880	385,798	421,678	422,118	..	422,118	5,41,049	1,82,511	3,58,538	1,120
1915-16	40,496	495,640	536,136	448,778	..	448,778	5,95,612	1,78,492	4,17,120	1,030
1916-17	37,800	483,966	521,766	448,408	..	448,408	8,96,173	2,32,437	6,63,736	1,154
1917-18	26,581	949,603	976,184	501,355	..	501,355	17,67,565	2,68,738	14,98,827	545

NOTE.—The figures of Salt consumption for the years 1898-99 to 1916-17 take into account only salt manufactured locally and are exclusive of the imported salt. The consumption figure for 1917-18 is inclusive of the imported salt.

No. 44.—QUANTITY (in maunds of 82½lb) of SALT MANUFACTURED and IMPORTED, in each year from 1898-99 to 1917-18

MADRAS

	MANUFACTURED			IMPORTED : from Bombay, Goa, and other places	GRAND TOTAL
	By Government	Under excise licenses	TOTAL		
1898-99	1,224,213	5,716,199	6,940,412	1,170,560	8,110,972
1899-1900	2,399,718	5,025,566	7,425,284	1,219,247	8,644,531
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,588,312	12,400,812	1,350,905	13,751,717
1911-12	4,734,184	6,814,686	11,548,870	1,385,993	12,934,863
1912-13	4,849,155	8,062,964	12,912,119	1,379,524	14,291,643
1913-14	3,123,165	6,419,610	9,542,775	1,288,422	10,831,197
1914-15	2,465,010	5,633,985	8,098,995	1,404,296	9,503,291
1915-16	3,681,944	5,851,488	9,533,432	1,539,396	11,072,828
1916-17	5,053,813	8,011,800	13,065,613	1,404,543	14,470,256
1917-18	4,309,438	6,685,906	10,995,344	1,270,347	12,265,691

SALT

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No. 45.—QUANTITY (in maunds of 82½ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1898-99 to 1917-18

MADRAS

	SOLD FOR HOME AND INLAND CONSUMPTION				PROCEEDS REALISED	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	TOTAL				
					₹	Annas	₹ a	₹ a p
1898-99	2,505,036	1,170,560	4,702,939	8,378,535	1,98,70,770	9-25	2 8	{ 2 10— 2 11— 2 11 6
1899-1900	3,029,148	1,219,247	4,357,114	8,605,509	1,82,93,540	9-23	2 8	{ 2 10— 2 11—
1900-01	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9-38	2 8	{ 2 10— 2 11—
1901-02	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10-4	2 8	{ 2 10— 2 11—
1902-03	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10-4	{ 2 8 2 —	{ 2 11— 2 10— 2 3— 2 2—
1903-04	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11-35	2 —	{ 2 3— 2 2—
1904-05	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8-70	{ 2 — 1 8	{ 2 3— 2 2— 1 11— 1 10—
1905-06	2,726,015	1,066,093	6,119,173	9,911,231	1,55,59,523	8-72	1 8	{ 1 11— 1 10—
1906-07	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8-17	{ 1 8 1 —	{ 1 11— 1 10— 1 3— 1 2—
1907-08	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8-08	1 —	{ 1 3— 1 2—
1908-09	3,741,963	1,182,477	6,123,779	11,048,222	1,03,74,668	8-17	1 —	{ 1 3— 1 2—
1909-10	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8-23	1 —	{ 1 3— 1 2—
1910-11	3,578,676	1,350,905	6,369,963	11,299,544	1,05,82,514	8-27	1 —	{ 1 3— 1 2—
1911-12	3,661,946	1,385,993	6,360,362	11,408,303	1,04,77,272	8-32	1 —	{ 1 3— 1 2—
1912-13	3,431,667	1,379,524	6,825,739	11,686,950	1,08,09,545	8-26	1 —	{ 1 3— 1 2—
1913-14	3,387,848	1,288,422	6,840,332	11,516,602	1,09,20,170	8-10	1 —	{ 1 3— 1 2—
1914-15	4,011,712	1,404,296	6,537,472	11,953,480	1,14,87,129	8-11	1 —	{ 1 3— 1 2—
1915-16	3,221,859	1,539,396	5,958,059	10,719,314	1,13,66,735	7-84	1 4	{ 1 3— 1 2— 1 7— 1 6—
1916-17	3,768,124	1,404,643	6,951,970	12,124,737	1,25,81,404	5-13	1 4	{ 1 7— 1 6—
1917-18	3,859,202	1,270,347	6,724,122	11,853,671	1,58,75,973	4-91	1 4	{ 1 7— 1 6—

No. 46.—QUANTITY of SALT (in maunds 82½ lb), SUPPLIED FREE of DUTY, in each year from 1898-99 to 1917-18

MADRAS

	To French Government	For fish curing	For other purposes	TOTAL
1898-99	54,577	138,655	..	193,232
1899-1900	44,224	191,985	1,600	237,809
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,838	192,726	(a) 7,602	261,166
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	73,233	150,823	(d) 8,860	232,921
1907-08	57,616	205,275	(e) 6,400	269,291
1908-09	80,470	197,135	2,540	280,145
1909-10	61,882	179,914	10,108	251,904
1910-11	62,114	222,075	4,691	288,880
1911-12	84,787	203,836	4,956	293,579
1912-13	64,000	214,815	8,254	287,069
1913-14	60,984	181,391	(f) 262,960	505,335
1914-15	61,718	159,025	(g) 60,797	281,540
1915-16	81,280	151,298	(h) 112,692	345,270
1916-17	73,316	210,459	(i) 113,694	397,469
1917-18	70,874	245,276	279,254	595,404

(a) Includes 6,000 mds. sent to the Travancore State

(b) " 2,400 " " " "

(c) " 3,600 " " " "

(d) " 6,000 " " " "

(e) " 4,000 " " " "

(f) " 252,302 " " " "

(g) " 47,699 " " " "

(h) " 100,000 " " " "

(i) " 63,200 " " " "

and 39,682 mds. to the Cochin State

No. 47.—QUANTITY (in maunds of 82½ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1898-99 to 1917-18

MADRAS

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		₹	₹	₹
1898-99	7,844,005	1,99,84,130	17,41,870	1,82,42,260
1899-1900	8,182,865	1,85,50,390	19,14,190	1,66,36,200
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,54,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,089	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,936	1,08,64,310	16,69,400	91,94,910
1911-12	10,441,761	1,07,48,794	17,17,595	90,31,199
1912-13	10,725,958	1,10,73,645	16,96,122	93,77,523
1913-14	10,762,857	1,11,65,670	14,75,113	96,90,557
1914-15	11,213,387	1,17,06,297	14,21,438	1,02,84,859
1915-16	9,990,912	1,15,78,575	15,79,369	99,99,206
1916-17	11,644,677	1,28,65,839	17,86,343	1,10,79,496
1917-18	11,240,328	1,61,98,441	18,42,899	1,43,55,542

STAMPS

[FOR TABLES, SEE PAGES 189 TO 207]

Classes of
Stamps

The stamp revenue is derived from two great classes of stamps (1) judicial or court-fee stamps, and (2) non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870, and non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation. The immediate control of the stamp revenue is vested in local Governments, subject to the general supervision of the Government of India. The revenue derived from stamps is shared between the Imperial and the Provincial Governments.

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. The various classes of stamps with their values are:—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	10 "
Special adhesive stamps	1,000 "
Hundi stamped paper	15 "
Impressed non-judicial stamps	1,000 "
Adhesive court-fee stamps	1 anna 6 "
Impressed " "	10 rupees 1,000 "
Stamps for copies	2 annas 2 "

Revenue

The revenue from stamps has increased steadily, as will be seen from the figures below:—

	Judicial R.	Non-Judicial R.	TOTAL R.
Annual average 1878-79 to 1882-83	2,20,39,898	1,05,76,996	3,26,16,894
" " 1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
" " 1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
" " 1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
" " 1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
" " 1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
" " 1908-09 to 1912-13	4,96,27,909	2,46,53,342	7,42,81,251
" " 1913-14 to 1917-18	5,77,61,268	2,88,71,198	8,66,32,466
In the year 1913-14	5,45,13,263	2,96,82,225	8,41,95,488
" " 1914-15	5,44,17,197	2,56,72,935	8,00,90,432
" " 1915-16	5,84,09,923	2,78,09,402	8,62,19,325
" " 1916-17	6,11,90,061	3,07,10,928	9,19,00,989
" " 1917-18	6,02,75,896	3,04,80,501	9,07,56,397

STAMPS*

No. 48.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1898-99 to 1917-18

	RECEIPTS			CHARGES			NET RECEIPTS	Cost of general supervision†	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon	
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges				TOTAL
1898-99	3,34,23,250	1,45,06,896	4,79,30,140	7,53,600	5,19,830	95,550	13,68,980	4,65,61,160	1,25,440	7,72,550
1899-1900	3,40,45,352	1,48,85,993	4,89,31,345	7,46,190	5,92,100	71,614	14,09,904	4,75,21,441	1,32,584	7,21,622
1900-01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	1,36,222	7,90,884
1901-02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	1,37,046	7,78,772
1902-03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	1,44,039	7,81,258
1903-04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	1,43,139	7,86,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	78,296	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	85,836	6,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	1,11,606	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	1,22,518	8,10,018
1908-09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	1,34,873	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	65,067	8,27,756
1910-11	5,13,78,846	2,42,68,923	7,56,47,769	11,56,320	8,13,610	1,54,925	21,24,855	7,35,22,914	64,161	8,32,297
1911-12	5,05,76,876	2,52,85,661	7,58,62,537	12,36,574	9,30,080	1,35,821	23,02,475	7,35,60,062	71,428	8,56,273
1912-13	5,23,03,804	2,77,79,391	8,00,83,195	12,79,572	10,06,773	1,46,682	24,33,027	7,76,50,168	71,202	9,40,206
1913-14	5,45,13,263	2,96,82,225	8,41,95,488	14,13,156	9,52,531	1,40,717	25,06,404	8,16,89,084	69,949	8,72,201
1914-15	5,44,17,197	2,56,72,935	8,00,90,132	13,39,012	10,52,578	1,49,111	25,40,701	7,75,49,431	73,647	7,15,761
1915-16	5,84,09,923	2,78,09,402	8,62,19,325	14,24,607	9,39,391	1,63,593	25,27,591	8,36,91,734	71,811	5,31,893
1916-17	6,11,90,061	3,07,10,923	9,19,00,989	15,02,646	9,45,600	1,37,556	25,85,802	8,93,15,187	73,796	5,87,356
1917-18	6,02,75,896	3,04,80,501	9,07,56,397	14,49,451	9,88,624	1,89,028	26,27,103	8,81,29,294	1,17,719	6,94,993

No. 49.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office Calcutta, Bombay, Madras, Karachi and Rangoon(a)
	Sale of court-fee stamps	Sale of Stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	3,14,10,960	15,23,350	4,73,030	15,910	3,34,23,250	3,41,170	3,51,320	33,740	7,26,230	2,71,770
1899-1900	3,20,23,568	15,61,872	4,44,396	15,516	3,40,45,352	3,42,885	3,99,382	36,705	7,78,972	2,65,539
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902-03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,57,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907-08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908-09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909-10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,33,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098
1911-12	4,77,10,184	22,46,143	6,11,379	9,170	5,05,76,876	4,27,454	5,78,989	53,749	10,60,192	3,66,190
1912-13	4,92,70,723	23,81,516	6,40,818	10,747	5,23,03,804	4,39,153	6,20,586	57,114	11,16,853	3,96,458
1913-14	5,13,20,411	26,00,369	5,79,168	13,315	5,45,13,263	5,69,850	5,47,490	54,741	11,72,081	3,67,727
1914-15	5,13,03,569	24,41,920	6,32,082	39,626	5,44,17,197	4,87,641	6,14,054	60,353	11,62,048	2,33,567
1915-16	5,53,17,235	24,24,101	6,49,624	18,963	5,84,09,923	4,94,731	5,70,174	67,391	11,32,296	1,91,677
1916-17	5,80,03,449	24,89,402	6,85,047	12,163	6,11,90,061	5,16,247	5,84,259	62,099	11,62,605	2,24,151
1917-18	5,70,94,649	25,00,263	6,69,588	11,396	6,02,75,896	5,09,247	5,50,783	84,712	11,44,742	2,56,271

* Compiled from special official returns

† Incomplete

NOTE.—Figures for Berar are included with effect from 1903-04

(a) See note (b) at foot of table No. 55

No. 50.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA,* from 1898-99 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Ran goon	
	Impressed stamps	Impressed labels	Hundis or in-land bills of ex- change	One-anna receipt stamps	Foreign bills	Other stamps	Miscella- neous receipts	TOTAL	Discount and estab- lishment for sale of stamps	Re- funds	Other charges		TOTAL
1898-99	1,04,75,120	16,11,670	3,72,550	12,87,710	1,31,640	3,31,510	2,96,690	1,45,06,890	4,12,420	1,68,520	61,820	6,42,760	5,00,780
1899-1900	1,04,48,483	18,58,940	4,21,281	13,28,841	1,47,026	3,68,178	3,13,244	1,48,85,993	4,03,305	1,92,718	34,909	6,30,932	4,56,083
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,433	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,22,113	3,23,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,969	9,91,007	4,78,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,293
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,05,897
1909-10	1,52,63,435	32,79,023	9,22,330	8,44,546	3,47,876	5,72,521	9,08,367	†2,28,73,098	7,37,935	3,04,972	98,846	11,41,753	4,51,263
1910-11	1,50,11,717	35,90,588	12,98,084	8,06,800	5,38,261	8,74,225	10,84,248	†2,42,68,923	7,42,910	3,02,441	94,568	11,39,919	4,54,201
1911-12	1,58,53,792	39,02,999	12,94,833	6,96,800	5,82,133	8,33,976	10,27,128	‡2,52,85,661	8,09,120	3,51,091	82,072	12,42,283	4,90,083
1912-13	1,69,90,934	43,81,389	14,73,999	6,96,800	6,76,903	12,17,314	12,48,052	‡2,77,79,391	8,40,419	3,86,187	89,568	13,16,174	5,41,748
1913-14	1,81,50,779	48,31,826	15,33,584	6,96,800	8,05,068	10,92,458	14,77,710	‡2,96,82,225	8,43,306	4,05,041	85,976	13,34,323	5,04,574
1914-15	1,64,94,591	38,14,548	8,45,175	6,96,800	5,37,712	8,04,556	13,85,553	2,56,72,935	8,51,371	4,38,524	88,758	13,78,653	4,82,197
1915-16	1,76,28,108	38,92,596	9,94,771	6,96,800	5,87,863	13,89,594	15,60,564	2,78,09,402	9,29,876	3,69,217	96,202	13,95,295	3,40,216
1916-17	1,82,26,904	48,41,279	12,83,786	6,96,800	7,81,204	23,81,141	14,05,514	‡3,07,10,928	9,86,399	3,61,341	75,457	14,23,197	3,63,205
1917-18	1,77,12,231	55,93,315	10,02,772	6,96,800	7,45,921	22,46,053	13,89,409	‡3,04,80,501	9,40,204	4,37,841	1,04,316	14,82,361	4,38,722

* Figures for Berar are included with effect from 1903-04.

† Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

‡ Includes Rs. 10,65,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces, and Berar, and Bombay

§ Includes Rs. 10,94,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces and Berar, and Bombay

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1898-99 to 1917-18

	India, General*	Bengal	Madras	Bombay	United Provinces	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North - West Frontier Province	Delhi	TOTAL
RECEIPTS													
1898-99	3,32,660	1,73,81,080	82,66,610	59,76,320	74,15,100	..	42,79,840	17,64,730	15,45,430	9,67,770	..	..	4,79,30,140
1899-1900	3,15,080	1,82,78,888	83,41,930	59,12,250	75,56,940	..	43,30,794	19,36,806	13,31,557	9,27,100	..	..	4,89,31,345
1900-01	2,98,470	1,84,34,830	85,65,910	58,93,160	82,87,510	..	42,85,712	20,82,932	13,11,508	9,46,530	..	..	5,01,06,562
1901-02	3,07,701	1,90,05,559	86,89,268	62,79,450	83,81,010	..	38,38,267	22,62,761	15,57,806	9,48,220	3,86,721	..	5,16,56,763
1902-03	2,90,888	1,95,70,438	82,48,133	60,00,513	80,46,760	..	39,54,828	26,33,861	14,61,136	10,24,218	3,91,528	..	5,16,22,303
1903-04	2,90,639	1,93,35,514	84,59,333	61,53,798	82,52,041	..	40,54,142	29,43,307	23,03,119	9,87,445	3,86,819	..	5,36,66,157
1904-05	2,90,749	2,08,65,298	88,44,146	64,20,027	84,46,719	..	40,43,287	33,14,176	24,35,661	9,98,661	3,74,361	..	5,60,33,085
1905-06	2,81,595	1 43,62,962	92,51,660	64,92,115	83,98,531	..	38,42,119	36,43,980	26,63,694	87,60,106	4,13,972	..	5,85,10,734
1906-07	2,78,115	1,47,06,682	99,05,317	62,61,861	92,21,082	..	38,61,070	37,96,661	23,95,476	90,68,715	4,21,654	..	5,99,16,633
1907-08	39,86,616	1,55,88,275	1,04 90,363	64,45,101	97,46,325	..	40,94,259	38,34,291	26,94,163	96,88,890	4,66,473	..	6,69,84,756
1908-09	40,30,082	1,55,99,226	1,08,27,747	64,21,397	99,83,699	..	46,85,226	35,76,057	29,27,608	99,89,964	4,86,535	..	6,84,77,541
1909-10	38,73,088	1,56,17,383	1,14,91,087	69,20,806	1,10,40,172	..	48,96,983	36,11,058	31,99,324	1,01,63,928	5,21,384	..	7,13,35,213
1910-11	39,32,914	1 58,60,510	1,21,14,991	81,95,942	1,20,50,322	..	48,96,193	38,95,908	35,24,203	1,06,78,528	5,03,258	..	7,56,47,769
1911-12	41,41,411	2,01,10,524	1,27,29,978	76,63,815	1,10,44,681	61,22,734	52,61,711	36,70,960	33,60,002	11,85,941	5,70,780	..	7,58,62,537
1912-13	44,60,121	2,09,12,992	1,36,13,765	82,07,019	1,14,96,802	65,27,155	55,28,325	36,07,299	37,14,109	12,80,991	5,90,122	1,44,495	8,00,33,195
1913-14	47,88,517	2,21,97,278	1,41,73,061	88,78,877	1,19,53,181	67,02,855	56,29,224	36 19,645	39,39,502	13,38,222	6,63,477	3,06,649	8,41,95,468
1914-15	42,13,216	2 05,06,462	1,39,00,869	80,59,192	1,18,17,699	67,42,335	54,41,983	34,23,016	36,21,293	14,10,511	6,21,397	3,27,254	8,00,90,132
1915-16	51,34,435	2 26,77,544	1,51,04,046	85,28,158	1,25,13,723	66,44,017	58,19,745	35,14,676	39,44,641	14,03,075	6,77,072	3,23,193	8,62,19,525
1916-17	53,77,662	2,46,13,495	1,55,92,427	97,64,955	1,29,92,948	72,51,628	59,87,134	36,64,781	41,82,349	14,13,341	7,07,324	3,52,995	9,19,00,989
1917-18	51,18,462	2,35,02,730	1,54,25,584	1,01,52,579	1,31,59,947	74,23,430	60,06,794	31,82,344	42,52,318	13,95,948	7,30,339	4,06,782	9,07,56,397

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912; * Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. Bangalore Sambhar Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Busnir from 1911-12

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1898-99 to 1917-18—continued

	India, General*	Bengal	Madras	Bombay	United Provinces of Agra and Oudh	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North- West Frontier Province	Delhi	TOTAL
CHARGES													
1898-99	15,090	4,12,510	2,83,290	2,33,160	1,50,310	..	1,60,540	58,070	32,890	23,120	..	..	13,68,980
1899-1900	14,057	4,23,547	2,54,170	2,75,730	1,55,110	..	1,74,447	59,596	29,307	23,940	..	..	14,09,904
1900-01	11,230	4,83,092	2,85,500	2,52,855	2,22,820	..	1,69,688	68,762	34,473	25,770	..	..	15,49,190
1901-02	11,651	4,93,989	2,86,595	2,35,282	2,18,690	..	1,53,425	73,957	40,543	24,595	18,612	..	15,57,339
1902-03	11,352	4,95,497	3,04,419	2,28,147	2,20,041	..	1,61,152	80,800	40,570	27,438	17,226	..	15,86,642
1903-04	11,957	5,25,152	2,99,687	2,33,307	2,29,268	..	1,63,090	97,184	85,637	27,886	16,893	..	16,90,061
1904-05	13,110	5,26,627	3,17,745	2,32,082	2,25,705	..	1,71,916	1,05,368	82,332	26,797	18,663	..	17,20,545
1905-06	13,225	3,49,792	3,38,507	3,06,494	2,50,777	..	1,66,875	1,25,694	93,562	2,28,562	19,279	..	18,92,767
1906-07	10,754	3,50,512	3,26,343	2,06,083	2,37,365	..	1,60,020	1,31,622	85,883	2,47,494	17,762	..	17,73,838
1907-08	21,114	3,60,841	4,97,747	2,15,069	2,54,685	..	1,69,845	1,26,004	98,601	2,53,661	19,548	..	20,17,115
1908-09	40,987	3,75,125	5,28,270	2,47,422	2,59,381	..	1,75,885	1,23,436	1,05,495	2,62,410	21,515	..	21,39,626
1909-10	35,992	3,77,025	3,83,674	2,95,586	2,74,895	..	1,86,692	1,30,086	1,10,455	2,59,235	21,699	..	20,75,339
1910-11	40,178	3,77,871	3,90,849	3,36,108	2,70,584	..	1,82,129	1,25,838	1,14,772	2,65,953	20,573	..	21,24,855
1911-12	1,52,655	4,95,482	4,17,868	3,51,002	2,60,762	1,28,560	1,88,940	1,28,165	1,13,718	40,391	24,932	..	23,02,475
1912-13	1,71,258	5,27,893	4,50,077	3,48,192	2,94,389	1,18,508	2,14,591	1,20,331	1,18,263	36,720	26,091	6,714	24,33,027
1913-14	1,47,472	5,27,412	4,78,188	3,39,366	3,16,544	1,50,653	2,53,835	1,07,816	1,30,320	39,760	28,702	11,386	25,06,404
1914-15	1,79,235	5,10,043	4,71,697	3,58,717	2,91,180	1,81,457	2,21,498	1,26,856	1,15,926	41,256	26,302	16,504	25,40,701
1915-16	1,55,613	5,26,456	4,81,995	3,48,932	3,01,824	1,57,942	2,40,823	1,03,977	1,24,720	40,709	30,684	13,916	25,27,591
1916-17	1,50,087	5,69,521	5,01,187	3,60,401	3,04,127	1,53,752	2,30,033	1,02,253	1,29,222	39,117	32,102	14,000	25,85,802
1917-18	1,59,353	5,46,113	5,03,799	4,13,157	3,12,568	1,54,166	2,36,359	86,147	1,27,995	34,542	32,832	14,572	26,27,103

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

No. 52.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for INDIA, GENERAL, from 1898-99 to 1917-18*

	RECEIPTS			CHARGES			Net re- ceipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judi- cial stamps	TOTAL	Discount and establish- ment for sale of stamps	Refunds	Other charges		
1898-99	2,26,860	1,05,800	3,32,660	7,340	5,770	1,980	15,090	3,030
1899-1900	2,06,024	1,09,056	3,15,080	7,399	5,063	1,595	14,057	2,212
1900-01	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,928
1901-02	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	4,464
1902-03	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	4,549
1903-04	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	3,492
1904-05	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	4,855
1905-06	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	3,555
1906-07	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,841
1907-08	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	5,002
1908-09	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	4,623
1909-10	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	2,705
1910-11	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	2,973
1911-12	19,94,778	21,46,633	41,41,411	25,006	1,09,619	18,030	1,52,655	2,849
1912-13	19,86,719	24,73,402	44,60,121	27,861	1,20,952	22,445	1,71,258	3,271
1913-14	21,38,645	26,49,872	47,88,517	28,419	97,533	21,520	1,47,472	4,007
1914-15	22,18,546	19,94,670	42,13,216	22,408	1,34,870	22,007	1,79,385	1,005
1915-16	27,11,011	24,23,424	51,34,435	27,088	1,07,307	21,218	1,55,613	1,330
1916-17	25,07,119	23,70,543	53,77,662	33,190	1,11,540	5,357	1,50,087	1,458
1917-18	22,00,856	29,17,596	51,18,452	32,664	1,23,563	3,126	1,59,353	1,523

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12

No. 53.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for INDIA GENERAL,* from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	2,00,470	..	26,390	..	2,26,860	3,790	4,340	1,980	10,110	1,160
1899-1900	1,88,149	14,095	3,780	..	2,06,024	3,467	3,733	1,595	8,795	465
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,564	1,708	5,116	781
1901-02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,819	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876
1911-12	19,82,033	3,030	8,346	1,369	19,94,778	4,530	77,993	1,112	83,635	1,257
1912-13	19,73,798	2,820	8,910	1,191	19,86,719	4,051	95,650	1,321	101,022	1,097
1913-14	21,22,182	2,872	9,169	4,422	21,38,645	4,345	71,269	1,491	77,105	1,120
1914-15	22,04,426	3,570	9,109	1,441	22,18,546	4,160	84,445	1,729	90,334	391
1915-16	26,96,351	3,525	10,037	1,088	27,11,011	4,015	84,213	1,858	90,086	586
1916-17	24,91,181	4,088	10,558	1,292	25,07,119	4,945	90,246	2,489	97,680	561
1917-18	21,84,922	4,369	10,313	1,252	22,00,856	3,692	90,308	2,616	96,616	(a) 714

(a) Includes Rs. 218 supplied to Political Agencies and Rs. 4 to Travancore

No. 54.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for INDIA GENERAL,* from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Im-pressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	{Other charges	TOTAL	
1898-99	52,860	..	11,500	23,520	770	15,060	2,090	1,05,800	3,550	1,430	..	4,980	1,870
1899-1900	57,250	..	11,316	24,207	609	13,872	1,802	1,09,056	3,932	1,330	..	5,262	1,747
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906-07	66,353	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909-10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,558
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,874	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097
1911-12	3,97,085	12,39,930	1,62,289	6,800	1,31,772	1,51,249	57,508	21,46,633	20,476	31,626	16,918	69,020	1,592
1912-13	2,57,333	14,92,295	1,79,919	6,800	1,56,839	2,32,649	1,47,567	24,73,402	23,810	25,302	21,124	70,236	2,174
1913-14	65,766	17,28,997	1,94,301	6,800	1,96,725	1,46,912	3,10,371	26,49,872	24,074	26,264	20,029	70,367	2,887
1914-15	59,086	13,03,778	86,998	6,800	1,40,642	1,19,684	2,77,682	19,94,670	18,248	50,425	20,278	88,951	614
1915-16	81,411	13,44,893	1,10,584	6,800	1,43,724	3,68,140	3,67,872	24,23,424	23,073	23,094	19,360	65,527	744
1916-17	1,17,845	16,98,529	1,66,184	6,800	1,87,290	6,12,521	3,17,064	28,70,543	28,245	21,294	2,868	52,407	897
1917-18	87,871	16,68,438	1,81,235	6,800	1,82,393	5,26,389	2,64,470	29,17,596	28,972	33,255	510	62,737	(b) 814

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, Andaman and Nicobar Islands, to which Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added from 1907-08 and Baghdad and Bushire from 1911-12

(b) Includes Rs. 9 supplied to Travancore

No. 55.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BENGAL, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99 . . .	1,27,87,610	45,93,470	1,73,81,080	2,51,440	1,56,300	4,770	4,12,510	1,69,68,570	72,160	3,09,860
1899-1900 . . .	1,34,67,293	48,11,595	1,82,78,888	2,59,361	1,59,749	4,437	4,23,547	1,78,55,341	80,504	3,02,364
1900-01 . . .	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02 . . .	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03 . . .	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04 . . .	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05 . . .	1,52,49,002	56,16,296	2,08,65,298	(a) 3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b) 19,098	3,15,821
1905-06 (c) . . .	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07 . . .	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08 . . .	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09 . . .	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,255
1909-10 . . .	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776
1910-11 . . .	1,12,97,465	45,63,045	1,58,60,510	2,02,863	1,74,008	..	3,77,871	1,54,82,639	25,042	1,98,658
1911-12 (c) . . .	1,41,52,219	59,58,305	2,01,10,524	3,16,223	1,79,259	..	4,95,482	1,96,15,042	26,543	3,00,128
1912-13 . . .	1,41,95,289	67,17,703	2,09,12,992	3,38,790	1,89,103	..	5,27,893	2,03,85,099	28,132	3,40,446
1913-14 . . .	1,48,00,177	73,97,101	2,21,97,278	3,67,741	1,59,671	..	5,27,412	2,16,69,866	26,789	3,27,682
1914-15 . . .	1,45,19,953	59,86,509	2,05,06,462	3,12,103	1,97,937	..	5,10,043	1,99,96,419	27,442	2,80,912
1915-16 . . .	1,57,34,851	69,42,693	2,26,77,544	3,55,510	1,70,946	..	5,26,456	2,21,51,088	26,216	2,00,984
1916-17 . . .	1,67,52,233	78,61,262	2,46,13,495	3,89,393	1,80,128	..	5,69,521	2,40,43,974	30,061	2,06,917
1917-18 . . .	1,65,36,489	69,66,241	2,35,02,730	3,44,957	2,01,156	..	5,46,113	2,29,56,617	26,773	2,58,476

(a) Includes Rs1,596 on account of the district establishment

(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July, 1904

(c) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 56.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BENGAL, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	1,18,54,570	6,75,400	2,57,640	..	1,27,87,610	1,47,090	1,02,120	..	2,49,210	1,07,820
1899-1900 . . .	1,25,11,391	6,89,119	2,66,783	..	1,34,67,293	1,52,671	1,00,180	..	2,58,851	1,06,781
1900-01 . . .	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,271
1901-02 . . .	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	..	2,20,107	1,26,720
1902-03 . . .	1,33,69,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	..	2,24,847	1,31,659
1903-04 . . .	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,26,088	..	2,54,466	2,27,466
1904-05 . . .	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	..	2,45,365	1,32,686
1905-06 . . .	96,11,956	5,28,489	1,84,369	..	1,03,24,814	85,335	1,00,508	..	1,85,843	85,424
1906-07 . . .	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	..	1,75,532	92,421
1907-08 . . .	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	82,897
1908-09 . . .	1,00,57,341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	..	1,95,722	88,263
1909-10 . . .	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	..	2,03,806	97,577
1910-11 . . .	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	..	2,14,149	96,607
1911-12 (a) . . .	1,31,99,993	6,50,467	3,01,747	12	1,41,52,219	1,31,046	1,11,388	..	2,42,434	1,25,068
1912-13 . . .	1,32,27,346	6,57,589	3,10,343	11	1,41,95,289	1,28,808	1,36,733	..	2,65,541	1,18,596
1913-14 . . .	1,37,60,789	7,14,490	3,24,898	..	1,48,00,177	1,34,478	1,04,579	..	2,39,057	1,23,912
1914-15 . . .	1,35,28,272	6,84,582	3,07,099	..	1,45,19,953	1,27,974	1,15,403	..	2,43,377	59,655
1915-16 . . .	1,47,36,832	6,74,177	3,23,513	29	1,57,34,851	1,35,782	1,18,531	..	2,53,913	65,181
1916-17 . . .	1,56,86,140	7,10,527	3,55,566	..	1,67,52,233	1,45,157	1,29,384	..	2,77,541	66,283
1917-18 . . .	1,54,64,461	7,25,815	3,46,213	..	1,65,36,489	1,43,826	1,32,481	..	2,81,307	70,586

(a) Variations in the figures for 1905-06 and 1911-12 are due to territorial changes in 1905 and 1912

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No. 57.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BENGAL, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 .	31,13,340	7,04,090	78,640	3,67,730	30,590	1,75,500	1,23,580	45,93,470	1,04,350	54,190	4,770	1,63,310	2,02,040
1899-1900 .	31,94,923	8,30,045	1,02,656	3,85,109	41,162	1,94,783	62,917	48,11,595	1,06,690	53,569	4,437	1,64,696	1,95,583
1900-01 .	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02 .	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03 .	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,697	4,652	2,70,650	1,71,558
1903-04 .	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05 .	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06(b)	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07 .	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,980	99,559
1907-08 .	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,500
1908-09 .	26,92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10 .	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300	1,11,167	62,052	..	1,73,219	1,02,199
1910-11 .	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,051
1911-12(b)	33,81,503	12,69,055	1,78,101	..	1,31,665	2,47,930	2,51,051	59,58,305	1,85,177	67,871	..	2,53,048	1,75,060
1912-13 .	36,95,318	14,95,949	1,96,904	..	1,57,108	3,30,671	3,42,753	67,17,703	2,09,982	52,370	..	2,62,352	2,21,850
1913-14 .	41,38,887	17,30,766	2,16,982	..	1,97,528	2,75,961	3,37,977	73,97,101	2,33,263	55,092	..	2,88,355	2,03,770
1914-15 .	33,81,392	13,07,285	97,274	..	1,40,799	2,49,934	3,10,825	59,86,509	1,84,132	82,534	..	2,66,666	2,21,257
1915-16 .	39,32,854	13,45,934	1,21,697	..	1,43,691	4,96,084	4,03,433	69,42,693	2,20,128	52,415	..	2,72,543	1,85,803
1916-17 .	41,93,349	16,99,091	1,81,459	..	1,87,274	7,44,477	3,56,612	78,61,262	2,41,236	50,744	..	2,91,980	1,40,634
1917-18 .	34,64,319	16,15,793	1,89,691	..	1,82,239	7,17,088	2,97,611	69,66,241	1,96,131	68,675	..	2,64,806	1,87,890

(a) Includes Rs. 4,70,000 annually for 1909-10 and 1910-11 and Rs. 4,99,000 from 1911-12 as contribution on account of unified stamps

(b) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 58.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for MADRAS, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps*	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99 .	54,95,490	27,71,120	82,66,610	1,68,360	1,10,450	4,480	2,83,290	79,83,320	24,150	1,12,560
1899-1900 .	55,75,290	27,66,640	83,41,930	1,52,360	98,170	3,640	2,54,170	80,87,760	22,390	1,18,567
1900-01 .	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02 .	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03 .	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04 .	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05 .	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06 .	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07 .	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08 .	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033
1908-09 .	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10 .	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942
1910-11 .	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	3,90,849	1,17,24,142	14,280	1,59,370
1911-12 .	81,41,048	45,88,930	1,27,29,978	2,64,265	1,44,640	8,963	4,17,868	1,23,12,110	16,264	1,53,309
1912-13 .	85,74,858	50,38,907	1,36,13,765	2,90,666	1,48,492	10,919	4,50,077	1,31,63,688	14,907	1,77,260
1913-14 .	89,12,966	52,60,095	1,41,73,061	3,01,674	1,64,906	11,558	4,78,138	1,36,94,923	13,682	1,18,610
1914-15 .	90,64,640	48,36,229	1,39,00,869	2,88,001	1,70,536	13,160	4,71,697	1,34,29,172	17,762	1,14,341
1915-16 .	99,87,596	51,16,450	1,51,04,046	3,03,579	1,62,853	15,563	4,81,995	1,46,22,051	15,685	78,839
1916-17 .	1,01,15,882	54,76,545	1,55,92,427	3,14,275	1,71,300	15,612	5,01,187	1,50,91,240	13,209	1,00,974
1917-18 .	99,91,457	54,34,127	1,54,25,584	3,12,860	1,73,539	17,400	5,03,799	1,49,21,785	33,377	1,23,660

No. 59.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for MADRAS, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	50,94,180	3,84,390	16,580	340	54,95,490	61,870	66,840	2,980	1,31,690	63,340
1899-1900 . . .	51,84,480	3,90,280	330	200	55,75,290	62,420	57,290	2,430	1,22,140	73,909
1900-01 . . .	50,70,160	3,85,940	..	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02 . . .	51,62,170	4,21,838	..	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03 . . .	48,45,503	3,99,635	..	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04 . . .	48,81,354	4,10,756	..	286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05 . . .	51,40,415	4,25,486	..	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06 . . .	53,99,353	4,40,176	..	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07 . . .	56,46,931	4,47,426	..	416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08 . . .	59,58,991	4,82,469	..	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09 . . .	60,92,027	4,97,099	..	301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10 . . .	66,86,230	5,50,921	..	370	72,37,521	70,952	68,648	328	1,39,928	94,305
1910-11 . . .	71,83,411	5,56,307	..	301	77,40,019	73,738	73,473	6,598	1,53,809	1,00,566
1911-12 . . .	75,44,293	5,96,119	..	636	81,41,048	79,730	80,771	5,732	1,66,233	91,383
1912-13 . . .	79,26,324	6,47,737	..	797	85,74,858	84,770	80,258	6,843	1,71,871	1,10,498
1913-14 . . .	82,30,079	6,82,610	..	277	89,12,966	1,93,933	74,341	7,430	2,75,704	70,227
1914-15 . . .	83,89,941	6,74,571	..	128	90,64,640	89,316	85,121	8,616	1,83,053	76,516
1915-16 . . .	92,84,410	7,02,852	..	334	99,87,596	96,161	82,417	10,292	1,88,870	49,925
1916-17 . . .	94,01,913	7,13,686	..	283	1,01,15,882	95,404	89,400	10,107	1,94,911	65,700
1917-18 . . .	92,97,870	6,93,397	..	190	99,91,457	93,203	88,577	11,300	1,93,080	88,756

No. 60.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for MADRAS, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL	Discount and establish-ment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	22,65,420	1,42,610	25,910	2,40,860	14,210	18,600	63,510	27,71,120	1,06,490	43,610	1,500	1,51,600	49,220
1899-1900	22,16,540	1,38,090	23,140	2,49,560	14,450	19,980	1,04,880	27,66,640	89,940	40,880	1,210	1,32,030	44,658
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	25,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10	34,54,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,682	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
1910-11	34,31,540	2,43,505	62,826	3,50,000	36,979	1,29,820	1,20,302	43,74,972	1,72,110	61,183	3,747	2,37,040	58,804
1911-12	37,16,930	2,15,207	61,953	3,50,000	41,599	31,735	1,71,506	45,88,930	1,84,535	63,869	3,231	2,51,635	61,926
1912-13	41,19,749	2,09,925	95,469	3,50,000	51,883	30,681	1,81,200	50,38,907	2,05,896	68,234	4,076	2,78,206	66,762
1913-14	42,99,663	2,11,849	93,875	3,50,000	59,242	62,977	1,82,489	52,60,095	1,07,741	90,565	4,128	2,02,434	48,373
1914-15	40,30,420	1,72,838	57,773	3,50,000	41,660	42,802	1,40,736	48,36,229	1,98,685	35,415	4,544	2,88,644	37,825
1915-16	42,34,724	1,89,164	66,057	3,50,000	45,611	55,900	1,74,994	51,16,450	2,07,418	80,436	5,271	2,93,125	28,914
1916-17	45,05,203	2,16,487	79,703	3,50,000	52,165	76,215	1,96,772	54,76,745	2,18,811	81,900	5,505	3,06,276	35,274
1917-18	45,88,680	1,57,069	62,572	3,50,000	33,299	77,456	1,65,051	54,34,127	2,19,657	84,962	6,100	3,10,719	34,904

No. 61.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BOMBAY, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds.	Other charges	TOTAL			
1898-99	35,50,900	24,25,420	59,76,320	1,15,830	1,04,950	12,380	2,33,160	57,43,160	29,130	86,680
1899-1900	34,33,400	24,78,850	59,12,250	1,09,530	1,53,200	13,000	2,75,730	56,36,520	29,690	72,608
1900-01	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,40,305	29,954	84,528
1901-02	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351
1910-11	44,69,407	37,26,535	81,95,942	1,20,940	1,48,002	67,166	3,36,108	78,59,834	..	45,176
1911-12	38,78,656	37,85,159	76,63,815	1,33,669	1,62,998	54,335	3,51,002	73,12,813	..	40,452
1912-13	39,62,886	42,44,133	82,07,019	1,44,593	1,44,977	58,622	3,48,192	78,58,827	..	37,495
1913-14	44,75,891	44,02,986	88,78,877	1,55,352	1,41,412	42,602	3,39,366	85,39,511	..	32,954
1914-15	43,50,041	37,09,151	80,59,192	1,59,217	1,51,465	48,035	3,58,717	77,00,475	..	29,560
1915-16	45,63,868	39,64,290	85,28,158	1,69,828	1,28,031	51,073	3,48,932	81,79,226	..	20,489
1916-17	50,49,608	47,15,347	97,64,955	1,88,144	1,25,741	46,516	3,60,401	94,04,554	..	28,985
1917-18	46,51,163	55,01,416	1,01,52,579	1,91,647	1,29,499	97,011	4,18,157	97,34,422	..	24,225

(a) The large decrease is due to the establishment of a Central Stamp Depot at Karachi on the 16th June 1905
(b) Figures from 1909-10 included under "other charges"

No. 62.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BOMBAY, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	35,41,890	..	..	9,010	35,50,900	54,930	72,090	7,860	1,34,880	17,860
1899-1900	34,23,330	..	..	10,070	34,33,400	49,700	1,15,050	8,080	1,72,830	15,695
1900-01	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846
1910-11	44,69,407	..	..	..	44,69,407	29,922	95,834	35,723	1,61,479	14,835
1911-12	38,78,656	..	..	..	38,78,656	31,736	1,14,930	27,270	1,73,936	11,012
1912-13	39,62,886	..	..	..	39,62,886	31,501	83,023	27,982	1,42,506	9,402
1913-14	44,75,891	..	..	..	44,75,891	38,773	85,741	21,379	1,45,893	12,272
1914-15	43,50,041	..	..	..	43,50,041	50,532	97,917	25,902	1,74,351	9,118
1915-16	45,61,883	..	..	1,985	45,63,868	52,164	86,610	27,582	1,66,356	2,191
1916-17	50,47,728	..	..	1,880	50,49,608	52,213	81,272	23,801	1,57,286	8,181
1917-18	46,50,625	..	..	538	46,51,163	48,187	48,453	44,907	1,41,547	8,128

No. 63.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BOMBAY, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	13,11,270	5,25,220	1,55,060	2,53,470	64,940	96,150	19,310	24,25,420	60,900	32,860	4,520	98,280	68,820
1899-1900	12,39,680	5,81,500	1,59,620	2,54,820	70,700	1,10,100	62,430	24,78,850	59,830	38,150	4,920	1,02,900	56,913
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,353
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,491	88,508	42,133	4,433	1,35,074	67,707
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,263
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,837
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,991
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,241
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,766
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,001
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,162
1909-10	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	23,505
1910-11	15,14,076	6,40,404	6,07,198	..	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,341
1911-12	15,46,793	5,97,696	5,91,010	..	2,10,681	2,07,353	3,01,626	37,85,159	1,01,933	48,068	27,065	1,77,066	29,440
1912-13	16,07,268	6,41,758	6,76,524	..	2,34,049	4,25,195	3,29,339	42,44,133	1,13,092	61,954	30,640	2,05,686	28,093
1913-14	16,67,747	6,61,077	7,24,923	..	2,59,740	3,84,894	3,74,605	44,02,986	1,16,579	55,671	21,223	1,93,473	20,682
1914-15	15,15,007	6,83,935	4,21,321	..	1,69,785	1,88,419	4,00,081	37,09,151	1,08,685	53,548	22,133	1,84,366	20,442
1915-16	16,09,114	6,59,441	5,02,715	..	2,02,086	2,67,547	3,93,087	39,61,200	1,17,664	41,421	23,491	1,82,576	18,298
1916-17	16,97,936	7,86,541	6,32,469	..	2,80,913	7,15,877	2,71,611	47,15,347	1,35,031	44,469	22,715	2,03,115	20,804
1917-18	17,21,078	17,65,188	3,29,140	..	2,83,010	6,94,432	3,78,568	55,01,416	1,43,460	81,046	52,104	2,76,610	16,097

(a) Includes from 1910-11 Rs. 3,30,000 as an annual contribution on account of unified stamps.

No. 64.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the UNITED PROVINCES, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99	56,81,930	17,33,770	74,15,700	47,960	89,030	13,320	1,50,310	72,65,390	1,17,780
1899-1900	57,87,130	17,69,810	75,56,940	52,050	88,270	14,790	1,55,110	74,01,830	97,079
1900-01	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	1,16,248
1901-02	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	1,13,071
1902-03	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	1,05,843
1903-04	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	1,04,827
1904-05	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	1,02,417
1905-06	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	88,832
1906-07	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	83,040
1907-08	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	82,615
1908-09	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,499	2,59,381	97,24,318	98,124
1909-10	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	89,629
1910-11	96,37,028	24,13,294	1,20,50,322	1,41,660	1,14,740	14,184	2,70,584	1,17,79,738	1,23,040
1911-12	85,87,318	24,57,363	1,10,44,681	1,41,666	1,02,655	16,441	2,60,762	1,07,83,919	1,16,992
1912-13	89,61,625	25,35,177	1,14,96,802	1,47,039	1,29,091	18,259	2,94,389	1,12,02,413	1,26,430
1913-14	92,47,202	27,05,979	1,19,53,181	1,56,196	1,38,940	21,408	3,16,544	1,16,36,637	1,39,825
1914-15	92,93,198	25,24,501	1,18,17,699	1,52,542	1,19,161	19,477	2,91,180	1,15,26,519	70,092
1915-16	99,02,857	26,10,866	1,25,13,723	1,62,204	1,17,533	22,087	3,01,824	1,22,11,899	77,587
1916-17	1,03,68,194	26,24,754	1,29,92,948	1,65,383	1,16,609	22,135	3,04,127	1,26,88,821	71,026
1917-18	1,04,03,422	27,55,625	1,31,59,047	1,66,582	1,24,746	21,240	3,12,568	1,28,46,479	89,539

No. 65.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the UNITED PROVINCES, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	52,17,190	3,83,020	81,720	..	56,81,930	6,190	52,810	5,140	64,140	46,250
1899-1900 . . .	53,11,800	3,89,180	86,150	..	57,87,130	6,750	57,630	6,080	70,460	37,952
1900-01 . . .	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,650	5,670	1,02,650	43,901
1901-02 . . .	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03 . . .	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04 . . .	57,62,517	4,63,694	85,398	..	63,11,609	46,360	56,660	5,177	1,08,197	50,586
1904-05 . . .	59,18,512	4,91,421	87,802	..	64,97,735	48,449	56,001	4,595	1,09,045	51,047
1905-06 . . .	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07 . . .	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08 . . .	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09 . . .	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10 . . .	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,280	1,38,089	55,266
1910-11 . . .	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295
1911-12 . . .	79,76,474	5,08,360	1,02,484	..	85,87,318	64,513	57,912	6,406	1,28,831	48,340
1912-13 . . .	82,99,221	5,57,534	1,04,870	..	89,61,625	67,743	65,031	8,190	1,40,964	54,193
1913-14 . . .	85,51,788	5,91,791	1,03,623	..	92,47,202	70,104	74,050	9,096	1,53,250	59,987
1914-15 . . .	86,39,790	5,57,411	95,997	..	92,93,198	70,454	64,422	7,915	1,42,791	25,476
1915-16 . . .	92,64,925	5,43,278	94,654	..	99,02,857	75,701	67,758	7,511	1,50,970	28,912
1916-17 . . .	97,25,548	5,51,159	91,487	..	1,03,68,194	78,347	63,529	8,158	1,50,034	24,498
1917-18 . . .	97,42,094	5,74,310	87,018	..	1,04,03,422	78,710	69,274	7,740	1,55,724	28,113

No. 66.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the UNITED PROVINCES, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	15,23,210	11,310	47,740	98,900	3,200	9,430	39,980	17,33,770	41,770	36,220	8,180	86,170	71,530
1899-1900	15,39,550	12,780	64,580	1,08,300	4,250	13,270	27,080	17,69,810	45,300	30,640	8,710	84,650	59,127
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,600
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363
1910-11	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,025	24,13,294	75,543	42,427	9,450	1,27,420	66,745
1911-12	20,93,377	17,317	99,492	1,40,000	6,492	46,172	54,513	24,57,363	77,153	44,743	10,035	1,31,931	68,656
1912-13	21,57,963	14,577	1,16,821	1,40,000	8,642	44,667	52,507	25,35,177	79,296	64,060	10,069	1,53,425	72,242
1913-14	23,24,383	18,496	1,04,003	1,40,000	7,928	51,656	59,513	27,05,979	86,092	64,890	12,312	1,63,294	79,838
1914-15	22,04,191	11,973	63,112	1,40,000	3,424	52,043	49,758	25,24,501	82,088	54,739	11,562	1,48,389	44,616
1915-16	22,66,698	12,877	71,478	1,40,000	4,900	56,747	58,166	26,10,866	86,503	49,775	14,576	1,50,854	48,675
1916-17	22,64,967	11,427	83,301	1,40,000	6,683	63,363	55,013	26,24,754	87,036	53,080	13,977	1,54,093	46,528
1917-18	23,93,556	8,551	86,746	1,40,000	5,812	66,025	54,935	27,55,625	87,872	55,472	13,500	1,56,844	61,426

No. 67.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1911-12 . . .	49,22,705	12,00,029	61,22,734	94,929	33,631	..	1,28,560	59,94,174	3,245	88,857
1912-13 . . .	52,22,432	13,04,723	65,27,155	52,355	66,153	..	1,18,508	64,08,647	2,575	1,10,834
1913-14 . . .	52,58,310	14,44,545	67,02,855	1,06,286	44,367	..	1,50,653	65,52,202	4,135	1,04,942
1914-15 . . .	53,19,042	14,23,293	67,42,335	1,27,744	53,713	..	1,81,457	65,60,898	3,854	1,04,218
1915-16 . . .	51,65,595	14,78,422	66,44,017	1,10,937	47,005	..	1,57,942	64,86,075	5,189	59,333
1916-17 . . .	57,71,250	14,80,378	72,51,628	1,13,324	40,428	..	1,53,752	70,97,876	5,349	70,005
1917-18 . . .	59,87,912	14,35,568	74,23,480	1,13,400	40,766	..	1,54,166	72,69,314	5,632	90,691

No. 68.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	45,18,474	3,04,803	99,428	..	49,22,705	47,329	9,113	..	56,442	41,924
1912-13 . . .	47,75,757	3,35,730	1,10,945	..	52,22,432	49,341	35,771	..	85,112	58,177
1913-14 . . .	48,05,981	3,41,092	1,11,237	..	52,58,310	48,810	20,226	..	69,036	52,583
1914-15 . . .	48,74,356	3,33,228	1,11,453	5	53,19,042	67,595	20,818	..	88,413	27,417
1915-16 . . .	47,27,646	3,21,615	1,10,334	6,000	51,65,595	47,911	16,942	..	64,853	22,520
1916-17 . . .	53,21,336	3,37,210	1,12,704	..	57,71,250	51,648	15,881	..	67,529	29,266
1917-18 . . .	55,34,566	3,38,896	1,14,450	..	59,87,912	53,703	11,620	..	65,323	31,392

No. 69.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BIHAR AND ORISSA*, from 1911-12 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	11,21,322	530	13,414	133	49,215	15,415	12,00,029	47,600	24,518	..	72,118	46,933
1912-13 . . .	12,23,019	1,297	13,337	152	49,574	17,344	13,04,723	3,014	30,382	..	33,396	52,657
1913-14 . . .	13,63,537	1,172	14,630	..	49,810	15,396	14,44,545 (a)	57,476	24,141	..	81,617	52,359
1914-15 . . .	13,46,424	708	11,086	522	50,186	14,567	14,23,293	60,149	32,895	..	93,044	76,801
1915-16 . . .	14,01,768	310	10,116	..	48,661	17,567	14,78,422	63,026	30,063	..	93,089	36,813
1916-17 . . .	13,93,457	856	10,576	..	61,380	14,109	14,50,378	61,676	24,547	..	86,223	40,739
1917-18 . . .	13,43,662	577	12,037	62	50,972	28,258	14,35,568	59,697	29,146	..	88,843	59,299

(a) Excludes Rs. 60,000 as contributions on account of unified stamps

* Constituted a separate province out of Bengal in 1912

STAMPS

(200)

No. 70.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the PUNJAB,* from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99 . . .	28,05,490	14,74,350	42,79,840	93,780	40,640	26,120	1,60,540	41,19,300	69,700
1899-1900 . . .	27,65,993	15,64,801	43,30,794	97,169	48,217	29,061	1,74,447	41,56,347	69,477
1900-01 . . .	27,31,749	15,53,963	42,85,712	95,483	45,651	28,554	1,69,688	41,16,024	62,433
1901-02 . . .	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	54,750
1902-03 . . .	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	51,553
1903-04 . . .	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	55,166
1904-05 . . .	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	55,378
1905-06 . . .	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	35,199
1906-07 . . .	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,90,020	37,01,050	48,069
1907-08 . . .	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	52,965
1908-09 . . .	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	49,832
1909-10 . . .	32,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	57,492
1910-11 . . .	32,11,800	16,84,393	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	49,062
1911-12 . . .	33,92,472	18,69,239	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	58,183
1912-13 . . .	36,24,335	19,03,990	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	58,638
1913-14 . . .	36,13,958	20,15,266	56,29,224	1,04,825	1,00,028	23,982	2,28,835	54,00,389	58,906
1914-15 . . .	35,70,295	18,71,493	54,41,888	1,00,546	96,298	24,654	2,21,498	52,20,390	43,161
1915-16 . . .	28,50,788	19,68,957	48,19,745	1,12,541	95,699	32,583	2,40,823	55,78,922	40,380
1916-17 . . .	39,30,990	20,56,144	59,87,134	1,07,068	97,350	25,615	2,30,033	57,57,101	42,059
1917-18 . . .	39,16,903	20,89,891	60,06,794	1,07,718	1,00,674	28,467	2,36,859	57,69,935	47,456

* Excluding the Province of Delhi from October, 1912

No. 71.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the PUNJAB, from 1898-99 to 1917-18

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 . . .	27,30,130	68,800	6,560	28,05,490	42,640	24,580	14,980	82,200	14,070
1899-1900 . . .	26,94,126	66,621	5,246	27,65,993	41,902	29,364	17,463	88,729	12,146
1900-01 . . .	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02 . . .	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03 . . .	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04 . . .	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	2,752
1904-05 . . .	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06 . . .	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07 . . .	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08 . . .	26,82,037	62,151	..	27,44,188	24,978	39,853	9,747	74,578	10,041
1908-09 . . .	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880
1909-10 . . .	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,158
1910-11 . . .	31,40,488	66,474	4,838	32,11,800	28,200	42,305	8,696	79,201	10,053
1911-12 . . .	33,15,995	72,081	4,396	33,92,472	29,784	39,786	10,657	80,227	11,507
1912-13 . . .	35,42,967	76,085	5,283	36,24,335	31,333	49,483	9,887	90,653	12,239
1913-14 . . .	35,30,748	78,378	4,832	36,13,958	31,939	50,489	12,108	94,536	12,307
1914-15 . . .	34,91,039	75,355	3,901	35,70,295	31,059	53,262	12,228	96,549	8,212
1915-16 . . .	37,66,458	78,787	5,543	38,50,788	35,948	48,542	16,390	1,00,890	7,145
1916-17 . . .	38,44,113	81,884	4,993	39,30,990	34,090	52,855	12,809	99,734	7,612
1917-18 . . .	38,31,589	78,447	6,867	39,16,903	32,826	56,300	14,065	1,03,191	7,682

No. 72.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for PUNJAB, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	12,17,770	51,330	31,920	1,45,570	7,210	8,830	11,720	14,74,350	51,140	16,060	11,140	78,340	55,630
1899-1900	12,92,052	60,586	38,873	1,47,447	6,725	7,940	11,178	15,64,801	55,267	18,853	11,598	85,718	57,331
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03	9,78,466	40,771	39,667	1,48,310	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,518	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,592
1906-07	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,413
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334
1910-11	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,393	61,608	29,698	11,622	1,02,928	39,009
1911-12	13,44,674	1,40,116	24,729	1,85,000	26,053	42,299	56,368	18,69,239	66,386	32,626	9,701	1,08,713	46,676
1912-13	14,33,668	76,091	72,590	1,85,000	19,265	53,015	64,361	19,03,990	68,822	45,806	9,310	1,23,938	46,399
1913-14	15,47,408	56,764	58,137	1,85,000	20,121	78,859	68,977	20,15,266	72,886	49,539	11,874	1,34,299	46,598
1914-15	14,74,806	26,913	44,690	1,85,000	8,347	64,200	67,637	18,71,533	64,487	43,036	12,426	1,24,949	34,949
1915-16	15,48,203	30,806	52,897	1,85,000	8,802	54,690	88,554	19,68,557	76,533	47,157	16,193	1,31,943	33,230
1916-17	15,90,048	44,928	55,818	1,85,000	12,594	66,027	1,01,729	20,56,144	72,973	4,515	12,806	1,30,299	31,477
1917-18	16,38,405	25,331	56,763	1,85,000	14,642	70,007	99,443	20,89,891	74,892	44,374	14,102	1,33,668	39,774

No. 73.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BURMA, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of General supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (a)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1898-99	10,52,410	7,12,320	17,64,730	35,990	21,120	960	58,070	17,06,660	..	15,510
1899-1900	11,69,387	7,67,419	19,36,806	37,605	20,695	1,296	59,596	18,77,210	..	12,317
1900-01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170	..	18,032
1901-02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804	..	23,041
1902-03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061	..	22,009
1903-04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123	..	31,567
1904-05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(b) 62,023
1905-06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906-07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907-08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908-09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1,23,436	34,52,621	25,400	28,125
1909-10	22,33,687	13,77,371	36,11,058	53,876	72,980	3,230	1,30,086	34,80,972	24,554	21,129
1910-11	22,69,215	16,26,693	38,95,908	55,428	67,746	2,664	1,25,838	37,70,070	24,839	20,820
1911-12	20,85,507	15,85,453	36,70,960	57,556	67,606	3,003	1,28,165	35,42,795	25,376	16,751
1912-13	19,27,528	16,79,771	36,07,299	61,019	55,968	3,344	1,20,331	34,86,968	25,588	13,290
1913-14	19,14,386	17,05,259	36,19,645	63,517	40,920	3,379	1,07,316	35,11,829	25,367	9,808
1914-15	20,14,595	14,13,421	34,28,016	57,391	66,719	2,746	1,26,856	33,01,160	21,589	6,847
1915-16	20,58,825	14,55,851	35,14,676	61,259	40,645	2,073	1,03,977	34,10,699	24,721	6,606
1916-17	20,95,285	15,69,446	36,64,731	63,089	36,946	2,218	1,02,253	35,62,478	25,177	10,041
1917-18	18,46,743	13,35,601	31,82,344	52,027	31,866	2,254	86,147	30,96,197	24,082	8,139

(a) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depot at Rangoon

(b) Includes the value of the stamps sent from Calcutta to form the opening stock of the new Central Depot at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

No. 74.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BURMA from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	10,52,410	..	..	..	10,52,410	13,820	15,690	90	29,600	5,020
1899-1900	11,69,387	..	..	..	11,69,387	15,265	16,504	144	31,913	3,745
1900-01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901-02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,380
1902-03	15,44,669	38,333	..	51	15,83,053	11,735	25,074	165	36,974	10,420
1903-04	15,99,383	42,740	..	1	16,42,124	13,784	30,788	121	44,693	13,214
1904-05	18,18,772	62,500	..	..	18,81,272	14,986	35,439	231	50,656	30,706
1905-06	22,22,995	70,302	..	..	22,93,297	16,727	50,235	328	67,290	13,835
1906-07	24,06,245	73,035	..	..	24,79,280	17,505	50,824	134	68,463	12,810
1907-08	23,87,764	85,139	..	..	24,72,903	17,678	51,602	236	69,516	15,804
1908-09	22,11,806	96,005	..	..	23,07,811	17,007	48,443	118	65,568	13,098
1909-10	21,32,045	1,01,512	..	130	22,33,687	16,661	47,881	123	64,665	11,533
1910-11	21,63,163	1,06,052	..	..	22,69,215	15,831	47,490	256	63,577	11,110
1911-12	20,66,237	17,900	..	1,370	20,85,507	14,310	44,780	189	59,279	5,355
1912-13	19,24,834	..	..	2,694	19,27,528	14,457	37,443	468	52,368	4,153
1913-14	19,12,626	..	..	1,760	19,14,386	18,414	24,759	351	43,524	2,682
1914-15	19,83,342	..	..	31,253	20,14,595	17,381	51,542	502	69,433	1,833
1915-16	20,57,485	..	..	1,340	20,58,825	16,491	21,399	292	38,182	2,125
1916-17	20,93,965	..	..	1,320	20,95,285	19,003	23,235	265	42,503	2,939
1917-18	18,45,638	..	..	1,105	18,46,743	16,981	17,802	153	34,936	2,735

No. 75.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BURMA, from 1898-99 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	3,68,380	1,77,110	13,640	1,12,540	10,720	1,060	28,870	7,12,320	22,170	5,420	880	28,470	10,490
1899-1900	3,69,772	2,35,939	12,241	1,10,051	9,128	1,288	29,000	7,67,419	22,340	4,191	1,152	27,683	8,571
1900-01	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,304	40,052	10,732	3,928	54,712	31,315
1905-06	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909-10	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11	6,96,996	4,57,458	59,319	..	30,116	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710
1911-12	7,45,425	4,16,309	49,436	..	33,715	47,726	92,842	15,85,453	43,246	22,826	2,814	68,886	11,396
1912-13	8,21,785	4,47,724	44,328	..	42,747	39,756	83,431	16,79,771	46,562	18,525	2,876	67,963	9,137
1913-14	8,70,244	4,20,259	50,480	..	45,400	29,915	88,961	17,05,259	45,103	16,161	3,028	64,292	7,126
1914-15	7,48,101	3,03,910	26,987	..	25,584	25,222	1,14,150	14,43,754	40,002	15,177	2,244	57,423	5,014
1915-16	8,19,120	3,06,314	22,444	..	20,062	29,626	48,255	14,55,851	44,768	19,246	1,781	65,795	4,481
1916-17	8,45,938	3,76,373	31,180	..	36,064	29,236	50,685	15,69,446	44,086	13,711	1,953	59,750	7,102
1917-18	6,31,074	3,48,539	35,762	..	28,662	31,074	60,490	13,35,601	35,046	14,064	2,101	51,211	5,404

(a) Includes Rs. 2,00,000 annually from 1909-10 as contribution on account of unified stamps

No. 76.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the CENTRAL PROVINCES AND BERAR, from 1898-99 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99	11,05,990	4,39,440	15,45,430	14,540	15,270	3,080	32,890	15,12,540	38,340
1899-1900	9,52,135	3,79,422	13,31,557	12,906	13,316	3,085	29,307	13,02,250	30,087
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	38,076	9,965	1,14,772	34,09,431	41,759
1911-12	21,89,892	11,70,110	33,60,002	71,066	33,043	9,609	1,13,718	32,46,284	45,875
1912-13	24,52,302	12,61,807	37,14,109	75,285	33,356	9,622	1,18,263	35,95,846	39,128
1913-14	25,72,124	13,67,378	39,39,502	81,175	37,951	11,194	1,30,320	38,09,182	37,181
1914-15	24,34,614	11,86,679	36,21,293	71,845	32,576	11,505	1,15,926	35,05,367	28,179
1915-16	27,50,265	11,94,376	39,44,641	74,279	38,360	12,081	1,24,720	38,19,921	24,146
1916-17	28,84,326	12,98,023	41,82,349	80,565	36,865	11,792	1,29,222	40,53,127	26,069
1917-18	29,45,119	13,07,199	42,52,318	81,010	35,065	11,920	1,27,995	41,24,323	27,242

No. 77.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the CENTRAL PROVINCES AND BERAR, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	10,50,860	47,290	7,840	..	11,05,990	110	9,820	610	10,540	10,390
1899-1900	9,00,465	44,558	7,112	..	9,52,135	160	10,211	313	10,684	9,613
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	..	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	..	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	24,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	..	14,92,334	12,378	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	..	24,44,231	13,892	24,815	300	39,007	27,108
1911-12	20,74,592	1,15,048	252	..	21,89,892	12,979	26,129	296	39,404	19,629
1912-13	23,24,568	1,27,707	27	..	24,52,302	14,339	25,737	322	40,398	18,696
1913-14	24,41,228	1,30,894	2	..	25,72,124	14,915	28,921	292	44,128	19,283
1914-15	23,06,660	1,27,954	..	..	24,34,614	14,582	23,831	297	38,710	9,929
1915-16	26,30,754	1,19,509	2	..	27,50,265	16,251	26,489	271	43,011	6,991
1916-17	27,71,173	1,13,144	9	..	28,84,326	17,178	24,933	330	42,441	11,301
1917-18	28,37,478	1,07,641	..	..	29,45,119	17,594	24,278	256	42,128	12,450

NOTE—Figures for Berar are included with effect from 1903-04

No. 78.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the CENTRAL PROVINCES AND BERAR, from 1898-99 to 1918-19

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99 .	3,98,090	..	7,880	29,810	..	50	3,610	4,39,440	14,420	5,460	2,470	22,350	27,950
1899-1900	3,29,306	..	8,335	32,917	2	75	8,787	3,79,422	12,746	3,105	2,772	18,623	20,474
1900-01 .	3,47,137	..	10,695	39,401	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02 .	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03 .	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04 .	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05 .	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06 .	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07 .	8,45,052	155	44,468	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08 .	9,58,495	606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09 .	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10 .	9,63,786	1,160	36,627	..	..	..	16,094	10,82,667	46,584	8,645	10,557	65,786	26,821
1910-11 .	9,45,733	1,243	51,333	..	..	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651
1911-12 .	10,26,731	1,032	58,829	..	..	..	18,518	11,70,110	58,087	6,914	9,313	74,314	26,246
1912-13 .	11,17,630	732	58,140	..	..	..	20,305	12,61,807	60,946	7,619	9,300	77,865	20,432
1913-14 .	12,25,554	1,263	49,994	..	..	..	25,567	13,67,378	66,260	9,030	10,902	86,192	17,898
1914-15 .	10,70,668	1,454	20,712	..	..	..	28,845	11,86,679	57,263	8,745	11,208	77,216	18,250
1915-16 .	10,80,412	1,143	21,373	..	..	..	26,448	11,94,376	58,028	11,871	11,810	81,709	17,155
1916-17 *	11,79,616	2,307	23,071	..	..	..	28,029	12,98,023	63,387	11,932	11,462	86,781	14,768
1917-18 .	11,90,648	1,866	24,479	..	..	9	25,197	13,07,199	63,416	10,787	11,664	85,867	14,792

(a) Includes Rs. 65,000 annually from 1909-10 as contribution on account of unified stamps

No. 79.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for ASSAM, from 1898-98 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1898-99	7,16,570	2,51,200	9,67,770	18,360	4,340	420	23,120	9,44,650	19,090
1899-1900	6,88,700	2,38,400	9,27,100	17,810	5,420	710	23,940	9,03,160	16,911
1900-01	6,85,750	2,60,780	9,46,530	19,240	6,200	330	25,770	9,20,760	19,905
1901-02	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	29,472
1902-03	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	22,083
1903-04	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	21,952
1904-05	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	19,863
1905-06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	97,354
1906-07	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	1,76,239
1907-08	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	2,06,012
1908-09	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	1,96,976
1909-10	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	2,01,567
1910-11	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	1,82,812
1911-12 (a)	8,77,199	3,08,742	11,85,941	24,020	13,747	2,624	40,391	11,45,550	26,300
1912-13	9,42,366	3,38,635	12,80,991	26,629	8,719	1,372	36,720	12,44,271	26,080
1913-14	9,59,419	3,78,803	13,38,222	29,311	8,679	1,770	39,760	12,98,462	28,239
1914-15	10,30,414	3,80,097	14,10,511	29,816	8,952	2,488	41,256	13,69,255	31,549
1915-16	10,34,322	3,68,753	14,03,075	29,010	9,552	2,147	40,709	13,62,366	16,938
1916-17	10,59,125	3,54,216	14,13,341	28,301	9,142	1,674	39,117	13,74,224	18,646
1917-18	11,07,951	2,87,997	13,95,948	24,855	7,889	1,798	34,542	13,61,406	16,864

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 80.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for ASSAM, from 1898-99 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	6,69,260	33,250	14,060	..	7,16,570	10,730	3,030	100	13,860	5,866
1899-1900	6,40,440	35,640	13,620	..	6,88,700	10,550	3,420	600	14,570	5,292
1900-01	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,103
1901-02	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05	6,63,011	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a)	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,038
1906-07	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909-10	69,29,381	3,98,395	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969
1910-11	74,55,617	4,07,172	1,85,671	3,672	80,52,132	79,800	28,648	1,551	1,09,999	68,711
1911-12 (a)	8,07,702	50,416	19,064	17	8,77,199	8,574	9,481	664	18,719	9,870
1912-13	8,69,651	52,399	20,306	..	9,42,356	9,280	4,295	568	14,143	10,089
1913-14	8,81,485	56,262	21,672	..	9,59,419	9,883	4,256	692	14,831	11,278
1914-15	9,46,851	60,604	22,959	..	10,30,414	10,272	5,565	534	16,371	14,023
1915-16	9,53,658	58,845	21,819	..	10,34,322	10,165	6,406	746	17,317	5,292
1916-17	9,77,363	59,558	22,174	..	10,59,125	10,304	5,822	577	16,703	6,326
1917-18	10,30,398	55,835	21,718	..	11,07,951	10,661	5,083	673	16,417	4,464

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 81.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for ASSAM, from 1898-98 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1898-99	2,24,780	..	260	15,310	..	6,830	4,020	2,51,200	7,630	1,310	320	9,260	13,230
1899-1900	2,09,410	..	520	16,430	..	6,870	5,170	2,38,400	7,260	2,000	110	9,370	11,679
1900-01	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04	2,48,411	289	216	16,507	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a)	20,51,267	..	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08	24,24,358	1,000	31,427	1,10,000	80	68,558	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10	24,24,312	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101
1911-12 (a)	2,91,644	3,266	218	..	..	7,820	5,794	3,08,742	15,446	4,266	1,960	21,672	16,490
1912-13	3,22,521	718	7	..	..	8,183	7,206	3,38,635	17,349	4,424	804	22,577	15,991
1913-14	3,60,875	974	2	..	..	8,202	8,750	3,78,803	19,428	4,423	1,078	24,929	16,961
1914-15	3,62,238	873	..	..	..	8,339	8,167	3,80,007	19,744	3,337	1,954	24,885	17,526
1915-16	3,49,775	1,465	3	..	..	8,779	8,731	3,68,753	18,845	3,146	1,401	23,392	11,616
1916-17	3,36,257	729	1	..	..	9,073	8,156	3,54,216	17,997	3,320	1,097	22,414	12,320
1917-18	2,68,960	1,073	6	..	..	9,235	8,723	2,87,997	14,194	2,806	1,125	18,125	12,400

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 82.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629
1911-12	3,55,082	2,15,698	5,70,780	12,004	10,470	2,458	24,932	5,45,848	6,517
1912-13	3,71,638	2,18,484	5,90,122	12,355	11,412	2,324	26,091	5,64,031	7,325
1913-14	4,34,153	2,34,324	6,68,477	13,156	12,342	3,204	28,702	6,39,775	8,762
1914-15	4,02,020	2,19,377	6,21,397	12,532	9,778	3,992	26,302	5,95,095	5,123
1915-16	4,41,541	2,35,531	6,77,072	13,375	13,975	3,334	30,684	6,46,388	4,761
1916-17	4,49,191	2,58,133	7,07,324	14,447	12,383	5,272	32,102	6,75,222	7,884
1917-18	4,53,805	2,76,534	7,30,339	15,281	12,917	4,634	32,832	6,97,507	5,704

No. 83.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1917-18

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	2,42,171	..	6,851	1,004	2,50,026	2,432	4,498	1,972	8,952	2,466
1902-03	2,32,422	..	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	933
1908-09	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11	3,11,727	..	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,937
1911-12	3,45,735	..	7,977	1,370	3,55,082	2,923	6,706	1,423	11,052	845
1912-13	3,62,623	..	8,244	771	3,71,638	3,035	5,305	1,162	9,502	318
1913-14	4,24,113	..	8,567	1,473	4,34,153	3,231	6,871	1,841	11,943	1,662
1914-15	3,91,118	..	8,512	2,390	4,02,020	3,301	5,829	2,330	11,460	810
1915-16	4,30,486	..	8,828	2,227	4,41,541	3,460	7,709	1,949	13,118	656
1916-17	4,38,116	..	8,977	2,098	4,49,191	3,688	5,894	3,108	12,690	1,141
1917-18	4,43,382	..	9,344	1,079	4,53,805	3,760	4,437	2,708	10,905	913

NOTE.—Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 84.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1917-18

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL	Discount and estab-lishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	1,17,881	5	2,799	12,767	..	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03	1,30,690	26	3,399	12,092	..	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11	1,57,638	2,263	4,284	15,000	12	2,523	1,285	1,83,005	7,682	3,669	1,021	12,372	6,692
1911-12	1,88,308	2,541	5,362	15,000	23	2,477	1,987	2,15,698	9,081	3,764	1,035	13,880	5,672
1912-13	1,92,462	110	6,416	15,000	14	2,798	1,684	2,18,484	9,320	6,107	1,162	16,589	6,007
1913-14	2,06,741	43	6,469	15,000	69	2,899	3,103	2,34,324	9,925	5,471	1,363	16,759	7,100
1914-15	1,95,628	15	3,747	15,000	36	2,822	2,129	2,19,377	9,231	3,949	1,662	14,842	4,313
1915-16	2,11,084	126	4,450	15,000	10	2,891	1,970	2,35,531	9,915	6,266	1,385	17,566	4,105
1916-17	2,31,501	163	4,861	15,000	75	2,618	3,913	2,58,133	10,759	6,683	2,164	19,412	6,743
1917-18	2,49,348	115	5,171	15,000	10	2,824	4,066	2,76,534	11,521	8,480	1,926	21,927	4,791

No. 85.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for DELHI*, from 1912-13 to 1917-18

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1912-13(a)	81,836	62,659	1,44,495	2,825	3,311	578	6,714	1,37,781	..	..
1913-14	1,86,032	1,20,617	3,06,649	5,504	5,782	100	11,386	2,95,263	..	1,386
1914-15	1,99,839	1,27,415	3,27,254	4,884	10,573	1,047	16,504	3,10,750	..	774
1915-16	2,08,404	1,14,789	3,23,193	4,997	7,485	1,434	13,916	3,09,277	..	..
1916-17	2,06,568	1,46,137	3,52,995	5,467	7,168	1,365	14,000	3,38,995	..	..
1917-18	2,34,076	1,72,706	4,06,782	6,450	6,944	1,178	14,572	3,92,210	..	1,469

No. 86.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for DELHI*, from 1912-13 to 1917-18

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1912-13 (a)	80,748	1,088	..	81,836	495	1,907	371	2,773	..
1913-14	1,83,501	1,980	551	1,86,032	1,025	1,988	61	3,074	404
1914-15	1,97,733	1,598	508	1,99,839	1,027	5,899	300	7,226	187
1915-16	2,06,337	1,650	417	2,08,404	1,082	3,153	500	4,740	..
1916-17	2,04,873	1,688	297	2,06,858	1,270	1,828	455	3,553	..
1917-18	2,31,626	2,085	365	2,34,076	1,104	2,170	294	3,568	338

No. 87.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL DELHI*, from 1912-13 to 1917-18

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi	
	Impressed stamps	Im-pressed labels	Hundis or inland bills of ex-change	Half anna and One-anna unified stamps	Foreign bills	Other stamps	Miscel-laneous receipts	TOTAL	Discount and establish-ment for sale of stamps	Refunds	Other charges		TOTAL
1912-13(a).	42,218	213	13,544	..	6,204	125	355	62,659	2,330	1,404	207	3,941	..
1913-14 .	79,974	166	19,788	..	18,315	373	2,001	1,20,617	4,479	3,794	39	8,312	982
1914-15 .	1,06,070	894	11,472	..	7,113	405	1,461	1,27,415	3,857	4,674	747	9,278	587
1915-16 .	92,940	123	10,957	..	9,053	229	1,487	1,14,789	3,915	4,327	934	9,176	..
1916-17 .	1,06,477	3,846	15,163	..	18,176	354	2,121	1,46,137	4,197	5,340	910	10,447	..
1917-18 .	1,33,830	775	19,170	..	15,792	542	2,597	1,72,706	5,346	4,774	884	11,004	1,131

* Constituted a separate province out of the Punjab in 1912

(a) Statistics are for 6 months from October 1912 to March 1913

EXCISE

[FOR TABLES, SEE PAGES 209 TO 246]

Revenue During the ten years ending with 1918-19 the net receipts from excise duties increased from R9,18,30,000 to R16,37,33,000, the increase being at the rate of 78 per cent. The receipts from opium (consumed in India, not exported) rose from R1,48,72,000 to R2,42,25,000, being at the rate of 63 per cent. The net—receipts from liquors and from drugs other than opium (including miscellaneous receipts) rose from R7,69,58,000 to R13,95,08,000, the increase being at the rate of 81 per cent. The revenue from drugs (excluding opium) has risen in the ten years from R98,83,000 to R1,59,21,000, the increase being at the rate of 61 per cent.

Consumption The consumption that is, the taxation works out to 10 annas and 11 pies per head of population in British India in 1918-19, as against, 6 annas and 9 pies in 1908-09. The consumption in 1918-19, province by province, is shown in the table below.

	Consumption per head. Rs. A. P.		Consumption per head. Rs. A. P.
India, General	0 5 4	Bihar and Orissa	0 5 8
Bengal	0 6 2	Burma	0 14 9
Madras	1 1 11	Central Provinces and Berar	0 14 1
Bombay	1 14 10	Assam	0 14 3
United Provinces	0 5 5	North-West Frontier Province	0 4 2
Punjab	0 8 6	Delhi	1 0 9
		AVERAGE	0 10 11

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had formerly been omitted from the head "India, general."

Until 1903-04 the receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have since been revised and the receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out for all the years except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

EXCISE*

No. 88.—RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1899-1900 to 1918-19

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS							Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium Excise	Total receipts	Total receipts other than opium				
1899-1900 . . .	4,13,34,011	3,06,015	55,60,201	1,58,925	1,01,81,048	5,75,40,200	4,73,59,152	24,65,611	4,48,93,541	1,01,81,048	5,50,74,589
1900-01 . . .	4,23,45,156	4,62,263	59,13,399	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,808	4,63,56,947	1,03,17,621	5,66,74,568
1901-02 . . .	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03 . . .	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,12,984
1903-04 . . .	5,42,06,254	5,82,606	72,39,683	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05 . . .	5,70,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06 . . .	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07 . . .	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08 . . .	6,87,37,319	6,37,050	88,49,503	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09 . . .	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,087	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10 . . .	7,21,21,771	7,49,989	98,83,334	3,98,370	1,48,71,016	9,80,25,380	8,31,53,464	61,95,528	7,69,57,936	1,48,71,016	9,18,29,852
1910-11 . . .	7,79,63,543	8,38,667	1,06,95,781	3,56,590	1,55,56,205	10,54,10,786	8,98,54,581	62,14,273	8,36,40,308	1,55,56,205	9,91,96,513
1911-12 . . .	8,56,47,641	9,23,828	1,13,85,744	4,01,157	1,57,46,775	11,41,05,045	9,83,58,370	64,59,350	9,18,99,020	1,57,46,775	10,76,45,795
1912-13 . . .	9,20,26,370	8,37,333	1,21,57,163	4,27,455	1,78,24,011	12,32,72,382	10,54,48,371	67,31,622	9,87,16,749	1,78,24,011	11,65,40,760
1913-14 . . .	9,87,18,287	8,25,587	1,36,59,163	4,82,100	1,93,66,587	13,30,51,724	11,36,55,137	70,28,194	10,66,56,943	1,93,66,587	12,60,23,530
1914-15 . . .	9,77,06,773	9,38,003	1,40,21,312	5,99,663	1,94,99,479	13,28,15,230	11,33,85,751	75,01,389	10,58,14,362	1,94,99,479	12,53,13,841
1915-16 . . .	9,29,48,755	10,29,561	1,42,66,894	5,51,297	2,05,45,065	12,93,41,572	10,87,96,507	77,16,423	10,10,80,079	2,05,45,065	12,16,25,144
1916-17 . . .	9,96,85,481	18,80,373	1,48,06,031	5,74,101	2,11,46,200	13,80,92,186	11,69,45,986	78,21,327	10,91,24,659	2,11,46,200	13,02,70,859
1917-18 . . .	11,09,90,299	30,07,474	1,49,29,448	6,10,518	2,28,05,037	15,23,42,776	12,95,37,739	79,80,098	12,15,57,641	2,28,05,037	14,43,62,678
1918-19 . . .	12,80,52,740	36,15,693	1,59,21,379	7,58,909	2,42,25,170	17,25,74,891	14,83,49,721	88,41,964	13,95,07,757	2,42,25,170	16,37,32,927

No. 89.—RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES,† in each official year from 1899-1900 to 1918-19

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium Excise	Total receipts					
1899-1900 . . .	55,28,845	24,430	5,98,426	17,700	14,02,473	75,71,874	61,69,401	3,02,301	58,67,100	14,02,473	72,69,573
1900-01 . . .	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901-02 . . .	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902-03 . . .	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903-04 . . .	63,33,346	26,916	8,46,351	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904-05 . . .	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905-06 . . .	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906-07 . . .	73,80,682	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907-08 . . .	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,48,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908-09 . . .	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,128	5,91,100	81,11,028	16,66,258	97,77,286
1909-10 . . .	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910-11 . . .	1,09,67,829	45,182	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,298	6,60,054	1,16,32,662	14,37,533	1,30,70,195
1911-12 . . .	1,13,12,972	45,459	11,79,145	71,614	14,25,047	1,45,34,237	1,31,09,190	7,19,998	1,23,89,192	14,25,047	1,38,14,229
1912-13 . . .	1,22,95,347	11,171	12,04,470	93,611	14,14,750	1,50,19,349	1,36,04,599	7,07,049	1,28,97,550	14,14,750	1,43,12,300
1913-14 . . .	1,24,45,277	..	13,83,273	1,38,756	14,29,904	1,53,97,210	1,39,67,306	6,39,185	1,32,26,121	14,29,904	1,46,56,025
1914-15 . . .	1,23,55,220	..	13,60,793	1,41,292	15,46,385	1,58,83,690	1,43,37,305	7,60,272	1,35,77,033	15,46,385	1,51,23,418
1915-16 . . .	1,32,67,665	..	14,35,160	1,03,234	17,27,327	1,65,33,436	1,48,06,109	8,02,997	1,40,08,112	17,27,327	1,57,30,439
1916-17 . . .	1,38,45,654	3,74,775	16,13,712	1,19,576	17,00,819	1,76,54,536	1,59,83,717	9,12,587	1,50,41,130	17,00,819	1,67,41,949
1917-18 . . .	1,69,24,511	5,83,230	16,61,045	97,605	20,38,790	2,13,05,181	1,92,66,391	9,19,824	1,83,46,567	20,38,790	2,03,85,357
1918-19 . . .	2,05,56,220	9,54,567	17,56,723	1,13,342	20,21,417	2,54,02,269	2,33,80,852	9,75,446	2,24,05,406	20,21,417	2,44,26,823

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out for all years except in the case of Allahabad where the receipts prior to 1901-02 are not available.

* Compiled from special official returns
† Except Bihar and Orissa

No. 90.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
<i>Spirits—</i>										
India, General†	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414
Burma	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,891	35,72,179	36,59,381	39,42,806
Assam	6,90,479	7,20,870	7,26,635	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532
Bengal	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,63,756	45,33,570	41,91,407
Oudh	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,13,320	14,28,292
Punjab	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637
Bombay	91,04,461	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,23,73,337	1,43,11,771	1,44,17,224
Central Provinces	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902
Madras	1,23,06,307	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,56,267	2,13,09,399	2,36,31,625
TOTAL	4,13,34,011	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,319	7,04,54,433
<i>Beer—</i>										
India, General†	..	1,74,370	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928
Burma	23,050	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485
Assam	..	..	..	..	..	..	..	..	..	..
Bengal	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575
United Provinces :										
Agra	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098
Oudh	24,431	26,020	29,991	25,926	26,916	29,509	32,243	29,800	26,118	42,476
Punjab	1,14,133	1,01,114	1,21,572	1,29,874	1,23,611	1,28,363	1,34,895	1,34,392	1,26,373	2,26,365
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	..	..	..
Bombay	42,940	28,298	45,188	38,874	34,493	31,027	22,114	13,363	15,190	52,447
Central Provinces	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190
Madras	37,560	58,620	49,730	86,026	1,13,216	97,705	1,53,387	1,31,361	2,39,402	1,79,744
TOTAL	3,06,015	4,62,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,37,050	7,31,308
<i>Drugs—other than opium—</i>										
India, General†	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420
Burma	40	18	23	23	20	38	82	105	124	147
Assam	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,32,082	16,67,038	17,15,400	18,12,995
Bengal	27,90,100	30,20,156	31,93,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,31,063	13,92,979	14,03,115
Oudh	2,97,049	5,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,37,607	4,63,058	5,29,152
Punjab	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	36,406	33,107	50,690	41,683	55,590	65,310	62,710	69,410
Bombay	4,81,450	4,33,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361
Central Provinces	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114
Madras	1,77,360	2,06,830	2,55,425	2,99,590	3,13,184	3,37,235	4,42,699	4,75,205	4,90,256	5,32,262
TOTAL	55,60,201	59,13,399	61,83,373	66,85,846	72,39,683	68,03,094	88,13,435	88,13,639	88,49,503	94,06,474
<i>Miscellaneous Receipts—</i>										
India, General†	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351
Burma	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967
Assam	909	854	585	692	1,039	962	17,533	15,752	16,490	17,040
Bengal	20,460	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839
Oudh	695	815	872	866	1,012	1,094	1,220	1,877	1,602	939
Punjab	1,465	896	800	571	1,123	388	640	740	650	757
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	105	89	33	10	44	108	33	115
Bombay	..	..	..	..	..	..	..	..	..	..
Central Provinces	22,896	19,053	23,742	22,274	67,884	71,910	79,751	73,032	79,490	1,19,995
Madras	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,654	79,780
TOTAL	1,58,925	1,59,937	1,66,345	1,61,607	2,46,933	2,39,100	2,92,060	2,66,923	2,71,407	3,15,822
TOTAL RECEIPTS	4,73,59,152	4,88,30,755	5,15,30,236	5,50,72,428	6,22,75,376	6,46,87,417	7,16,82,990	7,44,62,125	7,84,95,279	8,09,58,037
CHARGES—										
India, General†	15,469	28,694	23,019	22,748	24,410	28,623	26,813	41,451	71,789	43,058
Burma	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358
Assam	27,456	20,163	16,726	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,379	2,92,379
Bengal	6,85,980	6,73,353	6,75,813	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468
Oudh	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317
Punjab	59,516	58,498	63,008	69,307	158,248	66,144	77,667	73,438	71,021	79,534
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821
Bombay	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	13,10,323
Central Provinces	52,905	47,421	51,328	57,805	73,327	93,329	1,04,246	2,51,840	2,82,623	3,21,544
Madras	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,823	10,20,010	10,08,771	10,40,324	18,47,585
TOTAL	24,65,611	25,23,808	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789	46,86,078	61,32,515
NET RECEIPTS—										
India, General†	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055
Burma	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	10,38,513	30,14,354	24,95,568	25,92,327	27,96,047
Assam	10,86,229	11,08,082	11,05,806	11,06,455	11,39,352	11,15,730	35,47,623	35,47,534	37,18,417	39,06,688
Bengal	1,08,25,100	1,18,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,46,231	1,34,65,665
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991
Oudh	15,57,893	17,29,566	21,28,242	23,19,304	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542
Punjab	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,80,341
Bombay	92,94,621	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,25,579	1,33,03,400	1,44,45,375	1,42,59,704
Central Provinces	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,533	57,38,943	66,83,295	57,91,116	49,10,305
Madras	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,55,64,662	1,63,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,29,75,826
TOTAL	4,43,93,541	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,99,544	7,02,64,336	7,38,09,201	7,48,25,522

† See note at foot of table No. 94

‡ See note at foot of table No. 103

OPIMUM), in the several PROVINCES in INDIA, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
13,22,356 40,20,592 24,24,472 1,10,69,328 .. 43,14,109 14,90,598 26,26,675 1,29,440 1,49,96,010 49,12,727 2,48,15,464 7,21,21,771	14,23,582 37,56,253 26,77,800 1,18,39,292 .. 51,64,975 20,00,050 37,51,458 1,06,825 1,61,99,775 55,22,664 2,55,17,869 7,79,63,543	14,04,470 41,33,797 12,26,749 70,79,461 64,64,933 56,01,875 23,04,914 42,05,601 1,40,475 1,77,16,879 67,93,028 2,76,14,961 8,56,47,641	11,53,376 42,33,035 14,24,346 82,65,587 68,36,153 62,26,034 27,10,957 43,06,066 1,48,668 1,83,58,153 79,06,846 3,03,91,549 9,20,26,370	11,70,271 46,08,641 15,49,113 89,20,858 71,42,949 66,30,810 28,35,920 46,19,002 1,66,262 1,38,158 1,89,65,144 86,67,215 3,33,09,044 9,87,18,287	14,18,324 53,49,165 15,25,571 87,33,017 74,44,135 60,77,197 24,32,393 44,80,945 1,75,127 1,29,558 1,83,32,084 80,59,161 3,30,50,096 9,77,06,773	14,00,962 45,84,227 15,41,139 88,98,553 67,65,127 58,11,850 23,00,085 43,75,539 1,46,733 1,15,494 1,90,45,418 70,95,712 3,13,67,916 9,29,48,755	15,78,842 47,28,637 15,71,777 78,16,238 68,79,309 60,59,658 25,72,391 45,62,454 1,45,632 1,18,679 2,18,57,894 79,67,337 3,32,26,833 9,96,85,481	19,94,361 48,45,496 14,77,400 90,08,170 75,51,198 73,56,405 26,81,257 49,78,942 1,66,221 1,42,242 2,68,75,426 82,35,779 3,58,57,407 11,09,90,299	25,45,713 52,51,714 16,96,909 1,07,87,074 79,53,262 82,92,363 31,09,260 63,60,864 2,26,672 1,85,054 3,10,86,352 90,87,426 4,15,20,137 12,80,52,740	RECEIPTS— <i>Spirits—</i> India, General Burma Assam Bengal Bihar and Orissa United Provinces Agra Oudh Punjab Delhi N.-W. Frontier Bombay Central Provinces Madras TOTAL
1,51,036 31,875 13,920 73,871 26,459 2,11,380 .. 47,585 9,039 1,84,824 7,49,989	1,71,918 46,496 17,206 79,901 37,876 2,11,812 .. 55,637 5,853 2,11,968 8,38,667	1,88,502 39,455 18,592 74,834 37,555 2,87,950 .. 60,833 1,398 2,14,709 9,23,823	1,87,003 46,742 12,778 60,150 5,735 2,37,486 .. 56,986 1,014 2,29,489 8,37,383	1,83,802 38,892 11,904 63,303 .. 2,50,476 .. 59,632 3,954 2,13,624 8,25,587	2,06,261 30,427 9,468 42,223 .. 2,83,131 .. 93,794 4,491 3,18,208 9,88,003	2,36,682 29,675 4,809 8,811 .. 1,53,047 .. 2,34,130 4,491 3,62,407 10,29,561	3,66,415 57,680 13,674 35,419 .. 4,96,321 312 4,22,345 62 4,87,945 18,80,373	5,29,740 68,583 16,793 34,460 .. 7,74,789 162 9,71,798 12 6,11,137 30,07,474	6,74,402 98,535 18,634 66,200 .. 8,84,404 150 10,50,298 .. 8,23,070 36,15,693	<i>Beer—</i> India, General Burma Assam Bengal United Provinces Agra Oudh Punjab Delhi N.-W. Frontier Bombay Central Provinces Madras TOTAL
57,021 319 20,20,935 31,15,331 .. 13,26,386 5,07,135 6,13,598 73,299 11,01,505 4,96,979 5,70,826 98,83,334	1,03,226 261 21,74,601 34,36,869 .. 14,26,483 4,79,245 6,69,797 69,792 12,51,762 5,28,372 5,50,373 1,06,95,781	1,13,639 181 88,853 30,93,851 22,15,767 14,69,697 5,37,647 7,02,271 76,666 12,29,122 6,30,596 6,27,454 1,13,85,744	1,09,987 118 6,87,545 30,70,325 23,05,536 18,04,288 6,01,307 7,44,121 1,36,445 12,26,125 7,39,642 7,31,224 1,21,57,163	1,21,881 208 7,89,797 36,74,516 25,82,659 19,36,661 5,87,893 7,50,994 77,945 14,21,423 8,09,212 8,65,564 1,36,59,163	1,54,598 1,837 8,23,292 36,53,469 26,43,100 19,77,721 6,46,305 7,95,730 35,175 83,982 13,34,636 8,50,460 10,21,017 1,40,21,312	1,59,727 170 8,26,114 35,37,729 25,66,665 20,40,200 6,61,070 8,19,628 38,264 93,779 15,78,271 8,58,687 10,66,491 1,42,66,894	1,65,244 155 8,26,225 36,50,302 26,81,618 20,35,076 7,56,779 8,61,292 37,932 93,779 16,80,438 8,87,046 11,18,392 1,48,06,031	1,74,658 1,042 7,29,521 35,96,269 25,18,548 20,63,468 7,90,708 9,30,514 82,643 1,14,543 18,07,016 8,94,325 12,26,188 1,49,29,448	1,79,862 184 7,58,610 36,92,743 25,61,045 21,56,721 8,18,557 9,88,886 96,423 1,46,286 22,37,418 8,88,984 13,95,660 1,59,21,379	<i>Drugs—other than Opium</i> India, General Burma Assam Bengal Bihar and Orissa United Provinces Agra Oudh Punjab Delhi N.-W. Frontier Bombay Central Provinces Madras TOTAL
1,465 85,067 15,846 23,829 .. 6,551 747 12,390 .. 224 1,41,354 14,064 96,833 3,98,370 3,81,53,464	3,570 70,348 18,317 29,363 .. 5,741 680 3,681 .. 148 97,856 24,127 1,02,750 3,56,590 3,98,54,581	5,833 89,303 4,953 36,510 25,220 5,761 1,242 1,479 .. 20 91,041 20,240 1,19,555 4,01,157 9,83,58,370	3,490 1,08,046 1,831 34,158 43,439 6,947 1,926 1,378 .. 43 84,217 28,963 1,13,017 4,27,455 10,54,48,371	3,451 1,59,116 2,903 37,667 27,694 7,872 2,127 2,263 74 66 34,128 44,700 1,60,039 4,82,100 11,36,85,137	3,181 1,67,883 3,241 41,638 21,876 46,242 1,730 3,971 25 132 77,314 26,102 2,06,329 5,99,663 11,33,15,751	4,275 1,14,260 3,623 53,588 24,504 40,474 2,128 7,543 50 111 60,124 27,277 2,13,340 5,51,299 10,87,96,507	3,931 1,14,164 2,293 55,816 24,396 33,415 2,782 5,900 43 291 71,757 29,328 2,27,109 5,74,101 11,69,45,986	12,365 92,636 16,599 59,212 24,396 47,781 2,727 4,680 60 767 68,267 30,366 2,50,662 6,10,518 12,95,37,739	6,644 94,624 80,757 52,466 32,491 44,281 3,436 3,646 1,140 48 68,427 32,904 3,39,045 7,59,909 14,83,49,721	<i>Miscellaneous Receipts</i> India, General Burma Assam Bengal Bihar and Orissa United Provinces Agra Oudh Punjab Delhi N.-W. Frontier Bombay Central Provinces Madras TOTAL
52,878 12,53,126 2,91,742 8,89,259 .. 1,87,513 70,187 83,988 .. 8,336 11,73,621 8,34,247 18,50,631 61,95,528	59,851 11,98,864 3,09,166 9,32,388 .. 1,86,077 67,533 1,67,982 .. 12,514 11,86,745 2,92,412 18,00,741 62,14,273	74,188 12,15,557 1,09,765 6,21,197 4,96,727 2,27,550 70,397 1,76,586 .. 14,793 12,94,750 3,11,566 18,46,274 64,59,350	79,834 12,65,309 1,14,609 6,00,994 5,36,154 2,36,675 76,387 2,13,475 .. 13,850 14,08,957 3,24,979 18,60,399 67,31,622	80,897 12,72,536 1,15,385 6,43,060 6,02,829 2,53,465 82,717 2,03,410 6,242 13,855 15,40,633 3,43,653 18,61,264 70,28,194	1,00,200 12,79,375 1,37,154 7,42,321 6,08,945 2,84,554 87,522 2,40,814 6,233 18,555 16,91,641 4,31,524 18,77,401 75,01,389	1,00,527 12,55,062 1,29,550 10,26,217 6,14,258 2,79,709 88,839 2,56,995 7,874 16,687 14,89,227 5,31,906 19,09,577 77,16,428	1,03,868 12,38,105 1,41,459 11,65,974 6,63,482 2,56,391 1,61,336 2,42,987 9,572 16,105 14,50,954 4,89,204 18,61,890 78,21,327	1,04,630 12,82,531 1,40,217 12,32,941 6,69,448 3,20,697 95,571 2,54,384 10,200 17,012 14,84,006 5,10,765 18,57,676 79,80,098	1,13,507 13,17,132 2,61,974 12,57,674 7,44,822 3,41,191 92,718 2,41,821 8,900 21,964 17,36,698 5,44,812 21,59,351 88,41,961	<i>CHARGES—</i> India, General Burma Assam Bengal Bihar and Orissa United Provinces Agra Oudh Punjab Delhi N.-W. Frontier Bombay Central Provinces Madras TOTAL
14,79,000 28,84,727 41,69,511 1,33,33,149 .. 55,33,404 19,54,752 33,80,055 .. 1,94,627 1,51,12,833 50,98,562 2,38,17,316 7,69,57,936	16,47,445 26,77,494 45,61,552 1,43,90,342 .. 64,91,023 24,50,318 44,68,766 .. 1,64,251 64,18,285 1,57,88,604 2,45,82,219 8,36,40,308	16,38,256 30,47,179 18,11,790 1,05,07,217 82,09,193 69,24,617 28,10,961 50,80,715 .. 2,02,366 1,78,02,625 71,33,696 2,67,30,405 9,18,99,020	13,74,022 31,27,632 19,99,113 1,07,81,854 86,48,974 78,60,744 32,44,033 51,36,176 .. 2,71,306 1,83,16,524 85,51,456 2,96,04,880 9,87,16,749	13,98,508 35,28,221 22,26,428 1,20,01,883 91,50,473 83,85,181 33,43,223 54,19,325 2,00,504 1,99,071 1,89,39,694 85,16,423 3,26,87,007 10,66,56,943	16,82,164 42,69,987 22,14,950 1,16,95,471 95,00,165 78,58,829 29,92,906 53,22,963 2,04,044 1,99,071 1,86,46,187 85,08,630 3,27,18,243 10,58,14,362	17,01,119 34,63,270 22,41,326 1,09,88,461 87,62,038 76,21,726 28,74,444 50,98,762 1,77,173 1,92,697 1,94,28,716 74,49,770 3,11,00,577 10,10,80,079	20,10,564 36,42,731 22,58,836 1,03,70,556 89,24,717 85,07,177 31,70,616 56,82,980 1,74,347 2,07,847 2,25,81,530 83,94,569 3,31,98,189 10,91,24,659	26,06,494 37,45,221 20,83,303 1,14,47,503 94,24,694 91,81,417 33,79,121 64,34,541 2,38,891 2,40,540 2,80,38,501 86,99,697 3,60,87,718 12,16,57,641	32,93,114 41,27,925 22,74,902 1,32,43,243 98,01,976 1,02,18,374 33,38,475 79,95,979 3,15,485 3,09,424 3,27,05,797 94,64,502 4,19,18,661 13,95,07,757	NET RECEIPTS— India, General Burma Assam Bengal Bihar and Orissa United Provinces Agra Oudh Punjab Delhi N.-W. Frontier Bombay Central Provinces Madras TOTAL

No. 91.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
<i>Spirits—</i>										
Rangoon	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675
Shillong	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700
Calcutta and suburbs	21,74,660	22,56,657	21,61,017	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097
Allahabad	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,87,874	2,05,127	2,21,734
Lucknow	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553
Lahore	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779
Peshawar	..	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155
Bombay, town and island	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100
Nagpur	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,503
Madras	11,21,830	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,463	15,01,396
TOTAL	55,28,845	57,35,862	59,13,155	62,08,706	68,33,346	72,93,264	73,35,398	73,80,682	80,01,984	75,92,697
<i>Beer—</i>										
Rangoon	..	..	..	..	..	..	..	..	..	..
Shillong	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	..	2,353
Allahabad	..	..	..	..	..	..	..	..	..	..
Lucknow	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476
Lahore	..	..	..	..	..	..	..	..	..	..
Peshawar	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..
TOTAL	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	45,329
<i>Drugs—other than Opium—</i>										
Rangoon	30	8	13	18	5	13	21	52	79	24
Shillong	777	700	513	464	550	730	589	645	587	638
Calcutta and suburbs	3,48,240	3,78,786	4,07,640	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772
Allahabad	58,760	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306
Lucknow	83,634	83,640	1,07,328	1,03,515	1,82,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781
Lahore	8,016	9,736	9,736	9,796	10,016	10,663	10,988	11,841	30,622	14,669
Peshawar	..	..	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688
Bombay, town and island	79,870	83,206	94,024	1,08,735	87,083	2,33,589	2,99,181	1,06,041	1,67,780	2,06,024
Nagpur	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964
Madras	4,330	15,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957
TOTAL	5,98,426	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	10,27,323
<i>Miscellaneous Receipts—</i>										
Rangoon	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509
Shillong	10	49	27	1	6	10	2	87	14	8
Calcutta and suburbs	2,450	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056
Allahabad	7,450	7,680	232	171	71	117	27	53	71	163
Lucknow	102	87	83	91	57	38	46	351	425	116
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	28	27	60	5	12	38	138	222	370	536
Madras	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	901
TOTAL	17,700	24,338	21,428	14,853	36,374	12,023	27,261	28,323	26,811	36,279
TOTAL RECEIPTS	61,69,401	64,34,100	66,89,608	70,13,487	77,43,487	82,79,389	85,51,659	84,20,566	90,12,172	87,02,128

CAPITAL CITIES of the several PROVINCES,* in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										RECEIPTS—
										<i>Spirits—</i>
9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,48,667	9,87,877	10,98,683	Rangoon
8,514	10,085	10,571	13,587	15,130	16,350	16,243	21,793	6,460	9,295	Shillong
28,71,731	31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,092	42,45,516	51,72,497	Calcutta and suburbs
2,33,598	2,93,015	3,21,981	3,38,440	3,39,606	3,13,388	3,00,750	3,10,438	3,50,113	3,94,746	Allahabad
3,42,141	4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	5,65,884	7,42,041	Lucknow
68,713	99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	1,56,931	1,68,442	Lahore
22,900	20,490	21,925	30,025	27,929	27,605	24,000	25,990	30,750	36,450	Peshawar
12,32,990	38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,96,128	69,05,206	86,61,030	Bombay, town and island
5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	6,34,971	6,82,513	Nagpur
16,20,334	17,72,335	19,73,804	20,36,730	22,46,712	23,67,318	24,96,509	26,11,510	30,35,789	35,90,523	Madras
78,84,067	1,09,67,829	1,18,12,972	1,22,95,347	1,24,45,277	1,28,35,220	1,32,67,665	1,38,45,654	1,69,24,511	2,05,56,220	TOTAL
										<i>Beer—</i>
..	..	..	..	..	..	..	..	..	50	Rangoon
..	..	..	..	..	..	..	..	..	..	Shillong
7,463	7,306	7,904	5,486	..	..	..	..	..	..	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	Allahabad
26,459	37,876	37,555	5,735	..	..	..	..	..	..	Lucknow
..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	Peshawar
..	..	..	..	..	..	..	3,74,775	5,83,230	9,54,517	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	Madras
33,922	45,182	45,459	11,171	..	..	..	3,74,775	5,83,230	9,54,567	TOTAL
										<i>Drugs—other than Opium</i>
95	105	32	18	15	14	14	15	15	21	Rangoon
1,051	882	1,279	1,164	1,288	1,014	1,039	1,375	1,405	1,598	Shillong
5,30,838	5,44,330	6,53,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	6,74,476	7,28,969	Calcutta and suburbs
85,170	70,229	76,044	83,378	75,975	65,264	71,802	62,927	50,430	45,706	Allahabad
1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	3,03,190	2,98,165	Lucknow
16,169	10,646	18,721	24,683	19,973	20,198	24,748	25,548	32,532	27,257	Lahore
18,208	14,296	14,477	23,972	28,284	28,027	28,536	27,060	27,089	30,625	Peshawar
2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	4,21,466	4,61,091	Bombay, town and island
31,408	36,723	33,596	41,478	39,547	46,464	46,717	51,080	41,437	41,109	Nagpur
57,967	55,865	58,976	64,455	69,990	1,01,242	94,539	96,485	1,09,005	1,22,182	Madras
11,50,327	12,22,272	11,79,145	12,04,470	13,83,273	13,60,793	14,35,160	16,13,712	16,61,045	17,56,723	TOTAL
										<i>Miscellaneous Receipts—</i>
38,377	40,566	54,464	74,749	1,20,146	1,21,265	78,821	93,804	69,639	75,445	Rangoon
1	10	12	14	20	16	18	28	36	332	Shillong
10,226	11,550	11,801	12,453	11,524	12,868	15,141	11,440	16,749	13,807	Calcutta and suburbs
234	334	464	306	325	251	1,372	1,846	1,609	1,620	Allahabad
51	58	120	63	112	159	863	666	697	247	Lucknow
..	..	..	..	..	..	..	7,358	4,839	7,446	Bombay, town and island
1,665	2,191	1,399	2,958	2,641	2,619	2,377	1,995	2,000	425	Nagpur
1,852	2,306	3,354	3,068	3,988	4,114	4,682	2,439	1,986	14,020	Madras
52,406	57,015	71,614	93,611	1,33,756	1,41,292	1,03,284	1,19,576	97,605	1,13,342	TOTAL
91,20,722	1,22,92,298	1,31,09,190	1,36,04,599	1,39,67,306	1,43,37,305	1,48,06,109	1,59,53,717	1,92,66,391	2,33,80,852	TOTAL RECEIPTS

* Except Bihar and Orissa

No. 91.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
CHARGES—										
Rangoon	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270
Shillong	1,480	953	595	460	760	310	456	550	900	937
Calcutta and suburbs	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,04,281	1,88,616	1,95,561	2,05,991	2,01,499
Allahabad	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039
Lucknow	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	19,197
Lahore	4,878	5,801	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805
Peshawar	..	..	489	987	487	470	665	1,087	50	100
Bombay, town and Island	67,580	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303
Nagpur	273	262	389	312	403	476	363	505	668	816
Madras	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134
TOTAL	3,02,301	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,68,373	5,91,100
NET RECEIPTS—										
Rangoon	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,06,938
Shillong	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409
Calcutta and suburbs	23,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279
Allahabad	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154
Lucknow	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729
Lahore	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643
Peshawar	..	..	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743
Bombay, town and Island	9,13,310	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821
Nagpur	1,63,296	1,58,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192
Madras	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120
TOTAL	53,67,100	61,13,793	64,05,492	66,98,370	73,53,521	78,23,899	81,02,103	79,65,850	85,23,799	81,11,028

No. 92.—RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM

RECEIPTS—										
India, General*	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704
Burma	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410
Assam	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464
Bengal	24,54,870	25,91,089	26,20,278	26,52,134	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
United Provinces—										
Agra	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599
Oudh	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968
Punjab	5,60,897	6,09,157	5,90,845	6,03,544	5,85,182	6,04,323	6,47,069	7,29,117	7,76,870	8,91,957
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier	..	..	37,454	40,375	43,395	42,639	47,631	52,028	82,198	91,385
Bombay	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052
Central Provinces	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,653	13,14,680	13,77,813
Madras	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452
TOTAL	1,01,81,048	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,98,733	1,36,54,434	1,39,94,572	1,47,06,364	1,48,49,348

* See note at foot of table No. 94

CAPITAL CITIES of the several PROVINCES,* in each official year from 1899-1900 to 1918-19 continued

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,603	2,94,542	2,76,245	2,79,038	CHARGES —
739	1,415	2,104	1,019	773	670	1,697	1,169	1,026	2,220	Rangoon
1,97,688	1,95,432	2,02,133	1,89,834	2,05,978	2,31,748	3,06,006	3,58,446	3,91,949	4,08,970	Shillong
12,012	11,706	15,704	18,949	17,590	14,913	13,113	19,761	17,011	21,981	Calcutta and suburbs
16,925	15,839	15,958	17,058	17,434	21,015	14,866	14,710	11,001	15,746	Allahabad
773	8,968	8,644	12,346	8,315	12,442	16,816	10,251	9,830	9,117	Lucknow
92	83	76	302	288	221	101	281	202	305	Lahore
1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,84,724	1,79,539	2,07,619	Peshawar
804	1,035	1,036	798	872	1,048	2,101	2,990	3,000	1,674	Bombay, town and island
22,640	23,029	26,352	23,799	26,431	27,572	25,562	26,098	26,035	23,698	Nagpur
										Madras
6,54,972	6,00,054	7,10,998	7,07,049	6,93,185	7,60,272	8,02,907	9,12,587	9,19,824	9,75,440	TOTAL
7,48,485	5,25,034	8,89,285	7,14,070	6,86,962	8,00,510	7,28,359	7,42,944	7,41,706	8,95,101	NET RECEIPTS —
8,827	9,562	9,758	13,746	15,665	16,710	15,603	22,027	5,975	9,005	Rangoon
32,22,570	35,30,812	37,02,198	36,95,617	38,51,034	37,58,288	38,77,708	33,16,971	45,45,792	55,06,903	Shillong
3,06,990	3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,848	3,85,117	4,14,091	Calcutta and suburbs
5,10,187	5,95,530	6,46,004	7,36,790	6,36,825	6,14,462	6,00,111	7,80,052	8,54,772	10,25,107	Allahabad
84,109	1,00,904	1,32,830	1,67,448	1,38,480	2,13,660	1,68,524	1,62,972	1,79,633	1,86,562	Lucknow
41,016	34,703	36,326	53,095	55,925	55,409	50,345	52,767	57,037	66,770	Lahore
13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	45,33,614	50,24,141	63,82,387	77,35,182	98,79,405	Peshawar
5,59,590	6,07,480	6,79,075	7,56,108	7,39,854	7,66,168	6,19,138	6,40,826	6,80,403	7,22,373	Bombay, town and island
16,57,513	18,07,477	20,09,782	20,80,454	22,04,259	24,45,142	25,70,168	26,44,316	31,20,745	37,03,029	Nagpur
										Madras
84,65,750	1,16,32,662	1,23,89,192	1,23,97,550	1,32,26,121	1,35,77,033	1,40,03,112	1,50,41,130	1,83,46,567	2,24,05,496	TOTAL

* Except Bihar and Orissa

consumed in INDIA, in each official year from 1899-1900 to 1918-19

										RECEIPTS—
64,737	80,438	76,363	51,984	54,128	82,718	86,914	89,334	1,02,277	1,15,612	India, General*
35,11,284	33,24,869	30,33,502	37,22,988	35,40,816	33,44,821	33,83,038	39,30,148	42,11,443	42,51,944	Burma
28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	31,91,522	Assam
25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,129	Bengal
..	..	11,80,624	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620	Bihar and Orissa
7,84,478	9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,932	10,59,777	11,49,612	12,05,814	United Provinces — Agra
1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	Oudh
8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	Punjab
..	..	..	..	63,822	63,541	80,719	65,702	78,319	1,07,510	Delhi
1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,482	2,47,444	N.-W. Frontier
12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,182	21,78,393	33,84,880	Bombay
14,54,659	14,96,645	16,67,075	19,28,532	20,99,388	21,17,274	20,86,296	22,05,045	23,31,730	23,44,742	Central Provinces
12,67,354	13,90,683	14,87,495	17,21,553	19,62,304	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	Madras
1,48,71,916	1,55,56,205	1,57,46,775	1,78,24,011	1,93,66,587	1,94,99,479	2,05,45,065	2,11,46,200	2,28,05,037	2,42,25,170	TOTAL

No. 93.—RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES* in INDIA on

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
RECEIPTS—										
Rangoon	6,73,340	7,02,022	6,48,988	4,98,777	5,91,586	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744
Shillong	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528
Calcutta and suburbs	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761
Allahabad	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852
Lucknow	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525
Lahore	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856
Peshawar	..	..	7,817	6,822	6,864	7,429	7,243	9,514	12,400	16,312
Bombay, town and island	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650
Nagpur	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694
Madras	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336
TOTAL	14,02,473	14,80,537	14,52,194	12,71,307	13,43,662	13,78,320	14,91,365	15,05,744	17,36,075	16,66,258

* Except Bihar and Orissa

No. 94.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	6,333	30,559	22,705	29,882	38,430	32,832	29,636	26,471	23,443	26,839
Country	4,41,954	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,632	8,00,644	9,12,258	11,34,665
TOTAL	4,93,605	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414
Beer	..	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928
Drugs—other than Opium— Ganja and others	35,244	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420
MISCELLANEOUS RECEIPTS	7,081	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351
Opium	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704
TOTAL RECEIPTS	5,60,973	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,383	15,40,817
DITTO excluding Opium	5,35,930	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113
CHARGES	15,469	28,694	23,019	22,743	24,410	23,623	26,813	41,451	71,739	43,058
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,20,461	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055
DITTO—Opium	25,043	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704
TOTAL NET RECEIPTS	5,45,504	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759

account of OPIUM consumed in INDIA, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	RECEIPTS—
8,587	8,562	9,344	4,801	5,077	5,159	6,322	9,674	9,625	11,132	Rangoon
5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	Shillong
44,472	55,887	42,527	35,235	47,808	43,439	47,951	35,510	61,175	40,928	Calcutta and suburbs
45,887	58,725	59,843	69,510	58,049	60,018	61,853	55,351	53,505	58,144	Allahabad
62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	Lucknow
21,707	16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577	Lahore
51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	Peshawar
42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	Bombay town and island
75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	1,03,782	87,628	Nagpur
13,79,258	14,37,533	14,25,047	14,14,750	14,29,904	15,46,385	17,27,327	17,00,819	20,38,790	20,21,417	Madras
										TOTAL

INDIA, GENERAL,* in each official year from 1899-1900 to 1918-19

										RECEIPTS—
28,165	27,398	28,030	29,539	27,621	31,044	34,806	75,219	1,10,837	1,62,761	Spirits—
11,84,011	13,08,195	13,31,185	10,99,969	11,23,356	13,79,641	13,61,855	14,98,726	18,76,723	23,74,055	English
										Country
18,22,356	14,28,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,962	15,78,842	19,94,361	25,45,713	TOTAL †
1,51,036	1,71,918	1,88,502	1,87,003	1,83,802	2,08,261	2,36,682	3,66,415	5,29,740	6,74,402	Beer
57,021	1,08,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	1,74,658	1,79,862	Drugs—other than Opium— Ganja and others
1,465	3,570	5,833	3,490	3,451	3,181	4,275	3,931	12,365	6,644	MISCELLANEOUS RECEIPTS
64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	1,02,257	1,15,612	Opium
15,96,615	17,87,729	17,88,807	15,05,840	15,38,533	18,65,082	18,88,560	22,03,766	28,13,381	35,22,233	TOTAL RECEIPTS ‡
15,31,878	17,07,296	17,12,444	14,53,856	14,79,405	17,82,364	18,01,646	21,14,432	27,11,124	34,06,621	DITTO excluding Opium.
52,878	59,851	74,188	79,834	80,897	1,00,200	1,00,527	1,03,868	1,04,630	1,13,507	CHARGES
14,79,000	16,47,445	16,38,256	13,74,022	13,98,508	16,82,164	17,01,119	20,16,564	26,06,494	32,93,114	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.
64,737	80,433	76,363	51,984	54,128	82,718	86,914	89,334	1,02,257	1,15,612	DITTO—Opium
15,43,737	17,27,878	17,14,619	14,26,006	14,52,636	17,64,882	17,88,033	20,99,898	27,08,751	34,08,726	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, and Baluchistan from 1882-83, and Bangalore from 1900-01

† From 1897-98 the figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April, 1908

No. 95.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
BURMA—										
RECEIPTS—										
<i>Spirits—</i>										
English	8,01,250	9,13,243	9,04,047	9,42,880	11,45,986	8,69,888	11,49,304	9,59,867	11,21,337	12,73,916*
Country	17,88,740	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312	25,38,044	26,68,890
TOTAL	25,89,990	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806
Beer	23,050	16,505	19,520	13,480	16,458	13,295	11,453	7,414	13,979	9,485
<i>Drugs—other than Opium—</i>										
Ganja and others	40	13	23	23	30	38	82	105	124	147
MISCELLANEOUS RECEIPTS	43,850	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967
Opium	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410
TOTAL RECEIPTS	49,39,880	53,20,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,175	77,18,815
DITTO, excluding Opium	26,56,930	28,69,690	30,53,467	30,33,874	34,45,673	29,78,494	41,09,340	36,92,918	37,16,063	40,04,405
CHARGES	1,95,670	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,61,260	26,51,977	28,22,336	25,48,232	27,27,604	19,33,313	30,14,354	24,95,568	25,92,327	27,96,047
DITTO—Opium	22,82,950	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410
TOTAL NET RECEIPTS	47,44,210	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,33,439	65,10,457
RANGOON—										
RECEIPTS—										
<i>Spirits—</i>										
English	3,22,720	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,595	4,20,830	6,11,750	5,91,435
Country	2,40,230	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	3,98,240
TOTAL	5,62,950	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
Ganja and others	30	8	13	18	5	13	21	52	79	24
MISCELLANEOUS RECEIPT	20	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509
Opium	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744
TOTAL RECEIPTS	12,36,340	13,81,159	13,13,176	11,38,890	14,23,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952
DITTO excluding Opium	5,63,000	6,79,137	6,64,183	6,40,113	8,34,746	6,87,443	10,01,209	7,48,192	10,10,908	10,11,208
CHARGES	21,110	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,41,890	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938
DITTO—Opium	6,73,340	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744
TOTAL NET RECEIPTS	12,15,230	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	13,86,682

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denatured spirits)

EXCISE

in BURMA, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										BURMA--
										RECEIPTS--
										<i>Spirits--</i>
18,03,490	11,91,929	13,25,857	11,56,815	11,01,182	12,66,133	9,84,357	8,83,623	7,49,380	7,00,337	English
27,17,102	25,67,324	28,07,940	30,81,220	35,02,359	40,83,032	35,99,870	35,45,014	41,16,111	45,42,377	Country
40,20,592	37,59,253	41,33,797	42,38,035	46,03,541	53,49,165	45,84,227	47,28,637	48,65,491	52,51,714	TOTAL
31,875	46,496	39,455	46,742	38,892	30,427	29,675	57,880	68,583	98,535	Beer
										<i>Drugs--other than Opium--</i>
319	261	181	118	208	1,887	170	155	1,042	184	<i>Ganja and others</i>
85,067	70,348	89,303	1,08,046	1,59,116	1,67,883	1,14,260	1,14,164	92,636	94,624	MISCELLANEOUS RECEIPTS
35,11,284	33,24,869	30,33,502	37,22,988	35,40,816	33,44,821	33,83,038	30,30,488	42,11,443	42,51,944	Opium
76,49,137	72,01,227	72,06,238	81,15,929	83,42,573	88,94,183	81,11,370	88,31,324	92,39,105	96,97,001	TOTAL RECEIPTS
41,37,853	38,76,358	42,62,736	43,92,941	48,01,757	55,49,362	47,28,332	49,00,836	50,27,752	54,45,057	DITTO, excluding Opium
12,53,126	11,98,864	12,15,557	12,65,309	12,72,536	12,79,375	12,65,062	12,58,105	12,32,531	13,17,132	CHARGES
28,84,727	26,77,494	30,47,179	31,27,632	35,29,221	42,69,987	34,63,270	36,42,731	37,45,221	41,27,925	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
35,11,284	33,24,869	30,33,502	37,22,988	35,40,816	33,44,821	33,83,038	30,30,488	42,11,443	42,51,944	DITTO--Opium
63,96,011	60,02,363	60,80,681	68,50,620	70,70,037	76,14,808	68,46,308	75,73,219	79,56,664	83,79,869	TOTAL NET RECEIPTS
										RANGOON--
										RECEIPTS--
										<i>Spirits--</i>
5,27,675	3,55,886	5,15,194	4,24,989	3,50,071	3,79,232	3,54,144	3,36,780	2,26,270	2,48,860	English
4,28,150	3,55,650	5,71,550	4,90,967	5,09,720	6,01,681	5,68,883	6,06,887	7,21,617	8,49,823	Country
9,55,825	7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,43,667	9,87,887	10,98,683	TOTAL
..	..	..	..	..	..	..	..	..	50	Beer
										<i>Drugs--other than Opium--</i>
95	105	32	18	15	14	14	15	15	21	<i>Ganja and others</i>
33,377	40,566	54,464	74,749	1,20,146	1,21,265	78,821	93,804	69,689	75,445	MISCELLANEOUS RECEIPTS
4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	Opium
14,69,805	11,43,249	14,20,674	12,85,433	11,82,031	12,67,752	12,24,122	14,64,706	16,04,164	16,93,944	TOTAL RECEIPTS
9,94,297	7,52,207	11,41,240	9,90,723	9,79,952	11,02,222	10,01,862	10,37,486	10,57,591	11,74,199	DITTO, excluding Opium
2,45,812	2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,505	2,94,542	2,76,285	2,79,098	CHARGES
7,43,485	5,25,034	8,89,285	7,14,070	6,86,962	8,09,510	7,28,359	7,42,944	7,31,306	8,95,101	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
4,75,308	3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	DITTO Opium
12,23,793	5,16,076	11,68,719	10,08,780	8,89,041	9,75,040	9,50,619	11,70,164	13,27,879	14,14,846	TOTAL NET RECEIPT

EXCISE

No. 96.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
ASSAM—										
RECEIPTS										
<i>Spirits—</i>										
English	20,618	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	1,42,517
Country	6,69,861	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,873	21,10,812	22,27,015
TOTAL	6,90,479	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drug—other than Opium—</i>										
Ganja	3,69,844	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,823
Others	2,453	2,585	1,636	688	126	181	7,296	6,327	6,346	7,172
TOTAL	3,72,297	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995
MISCELLANEOUS RECEIPTS	909	854	535	692	1,039	962	17,533	15,752	16,490	17,040
<i>Opium (a)</i>	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464
TOTAL RECEIPTS	28,63,377	29,33,390	28,33,024	29,19,938	30,24,391	30,54,075	62,07,667	63,73,487	67,98,748	70,34,031
DIFFO, excluding Opium	10,63,685	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016	39,61,937	41,99,567
CHARGES	27,456	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	10,36,229	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,584	37,18,411	39,06,688
DIFFO—Opium	17,99,692	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464
TOTAL NET RECEIPTS	28,35,921	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,055	65,55,222	67,41,152
SHILLONG—										
RECEIPTS—										
<i>Spirits</i>										
English	200	200	175	200	100	325	150	500	625	450
Country	5,513	6,222	5,019	5,876	5,029	4,313	4,825	5,087	5,250	5,250
TOTAL	5,713	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
Ganja	777	700	513	464	550	730	589	645	587	638
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	777	700	513	464	550	730	589	645	587	638
MISCELLANEOUS RECEIPTS	10	40	27	1	6	10	2	87	14	8
<i>Opium (a)</i>	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528
TOTAL RECEIPTS	10,270	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	14,874
DIFFO, excluding Opium	6,500	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	6,346
CHARGES	1,480	953	595	460	760	310	456	550	900	937
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	5,020	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409
DIFFO—Opium	3,770	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528
TOTAL NET RECEIPTS	8,790	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937

(a) Net price of opium and license fees

EXCISE

in ASSAM,* in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										ASSAM—
										RECEIPTS—
										Spirits—
1,45,489	1,30,423	15,387	16,885	17,361	16,350	16,569	17,236	16,102	16,007	English
22,78,983	25,47,372	12,12,362	14,07,461	15,31,812	15,09,221	15,24,570	15,54,541	14,61,298	16,30,902	Country
24,24,472	26,77,800	12,27,749	14,24,346	15,49,113	15,25,571	15,41,139	15,71,777	14,77,400	16,96,909	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs—other than Opium
20,12,215	21,64,747	6,88,645	6,87,193	7,89,507	8,22,854	8,26,112	8,25,841	7,29,261	7,58,224	Ganja
8,720	9,854	208	352	290	438	302	884	260	386	Others
20,20,935	21,74,601	6,88,853	6,87,545	7,89,797	8,23,292	8,26,414	8,26,225	7,29,521	7,58,610	TOTAL
15,846	18,317	4,953	1,831	2,903	3,241	3,623	2,293	16,599	80,757	MISCELLANEOUS RECEIPTS
28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	Opium
73,05,093	78,70,887	44,43,910	48,52,029	52,59,233	54,05,602	54,24,809	55,39,243	53,71,664	59,27,798	TOTAL RECEIPTS
44,61,253	48,70,718	19,21,555	21,13,722	23,41,813	23,52,104	23,70,876	24,00,295	22,23,520	25,36,276	DITTO, excluding Opium
2,91,742	3,09,166	1,09,765	1,14,609	1,15,385	1,37,154	1,29,550	1,41,459	1,40,217	2,61,374	CHARGES
41,69,511	45,61,552	18,11,790	19,99,113	22,26,428	22,14,959	22,41,326	22,58,836	20,83,303	22,74,902	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
28,43,840	30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	DITTO—Opium
70,13,351	75,61,721	43,34,145	47,37,420	51,43,898	52,68,448	52,95,259	53,97,784	52,31,447	56,66,424	TOTAL NET RECEIPTS
										SHILLONG—
										RECEIPTS—
										Spirits—
505	515	500	405	585	458	491	500	460	470	English
8,009	9,570	10,071	13,182	14,545	15,892	15,752	21,293	6,000	8,825	Country
8,514	10,085	10,571	13,587	15,130	16,350	16,243	21,793	6,460	9,295	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium
1,051	881	1,277	1,163	1,287	1,013	1,038	1,374	1,404	1,598	Ganja
..	1	2	1	1	1	1	1	1	..	Others
1,051	882	1,279	1,164	1,288	1,014	1,039	1,375	1,405	1,598	TOTAL
1	10	12	14	20	16	18	28	36	332	MISCELLANEOUS RECEIPTS
8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	Opium
18,153	19,539	21,206	19,566	21,515	22,539	24,122	32,870	17,523	22,357	TOTAL RECEIPTS
9,566	10,977	11,862	14,765	16,438	17,380	17,300	23,136	7,901	11,225	DITTO, excluding Opium
739	1,415	2,104	1,019	773	670	1,697	1,169	1,926	2,220	CHARGES
8,827	9,562	9,758	13,746	15,665	16,710	15,603	22,027	5,975	9,005	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
8,587	8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	DITTO—Opium
17,414	18,124	19,102	18,547	20,742	21,869	22,425	31,701	15,600	20,137	TOTAL NET RECEIPTS

* Includes Eastern Bengal districts from 1905-06 to 1910-11

NOTE.—In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905, and the figures under Bengal those up to the 15th October 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year

EXCISE

No. 97.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
BENGAL—										
RECEIPTS—										
<i>Spirits—</i>										
English	6,47,100	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	4,68,522
Country	80,48,270	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,318
TOTAL	86,95,370	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840
<i>Beer</i>	5,150	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	26,99,760	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,23,990	26,73,926	26,37,531	27,92,298
<i>Others</i>	90,340	1,04,038	1,10,881	1,18,510	1,23,296	1,16,964	1,23,797	1,38,388	1,43,132	1,56,134
TOTAL	27,90,100	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432
MISCELLANEOUS RECEIPTS	20,460	17,952	18,087	15,217	39,221	18,060	18,143	22,186	23,572	22,396
<i>Opium (Excise)</i>	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544
TOTAL RECEIPTS	1,39,65,950	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,70,779	1,70,78,073	1,70,00,787
Ditto, excluding Opium	1,15,11,080	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,097	1,44,58,866	1,42,81,243
CHARGES	6,85,980	6,73,353	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,256	8,13,635	8,15,578
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	1,08,26,100	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,18,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665
Ditto—Opium	24,54,870	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544
TOTAL NET RECEIPTS	1,32,79,970	1,39,75,051	1,43,49,499	1,50,15,123	1,54,83,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209
CALCUTTA AND SUBURBS—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,67,833	4,85,515	3,27,769	4,03,648	3,78,843	3,92,971	3,65,320	3,15,436	3,31,647	3,37,783
Country	17,06,550	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,736	23,89,998	25,10,084	23,60,314
TOTAL	21,74,660	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097
<i>Beer</i>	..	..	..	..	..	..	..	..	..	2,853
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	3,11,280	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115	3,97,696	4,36,916
<i>Others</i>	36,960	43,058	45,766	48,341	46,870	49,613	52,503	57,699	58,853	65,856
TOTAL	3,48,240	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772
MISCELLANEOUS RECEIPTS	2,450	1,293	2,123	1,423	21,033	7,750	7,970	9,334	11,812	12,056
<i>Opium</i>	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761
TOTAL RECEIPTS	30,47,850	32,01,272	31,17,181	32,99,486	33,28,115	34,07,800	36,66,501	37,88,289	39,89,940	40,21,539
Ditto, excluding Opium	25,25,350	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,582	33,10,092	32,45,778
CHARGES	1,63,520	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	28,61,830	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279
Ditto—Opium	5,22,500	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761
TOTAL NET RECEIPTS	28,84,330	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	38,20,040

EXCISE

in BENGAL,* in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										BENGAL—
										RECEIPTS—
										<i>Spirits—</i>
4,66,348	5,08,562	5,53,894	5,72,415	6,13,655	6,79,252	6,84,004	8,10,711	11,70,774	13,52,764	English
1,06,02,980	1,13,30,730	74,25,567	76,93,172	83,07,203	80,53,765	77,14,549	70,05,527	78,37,396	93,84,310	Country
1,10,69,328	1,18,39,292	79,79,461	82,65,587	89,20,858	87,33,017	83,98,553	78,16,238	90,03,170	1,07,37,074	TOTAL
13,920	17,296	18,592	12,778	11,904	9,468	4,899	13,674	16,793	18,634	Beer
										<i>Drugs—other than Opium—</i>
29,61,193	32,68,322	29,30,079	29,08,174	35,15,733	34,97,413	33,83,555	34,89,134	34,18,374	34,73,285	Ganja
1,54,138	1,68,547	1,63,772	1,62,151	1,58,783	1,56,056	1,54,173	1,61,668	1,77,395	2,13,458	Others
31,15,331	34,36,869	30,93,851	30,70,325	36,74,516	36,53,469	35,37,728	36,50,802	35,96,269	36,92,743	TOTAL
23,829	29,363	36,510	34,158	37,667	41,638	53,588	55,816	59,212	52,466	MISCELLANEOUS RECEIPTS
25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,329	<i>Opium (Excise)</i>
1,67,93,419	1,79,76,523	1,33,89,707	1,37,59,157	1,53,88,017	1,58,59,916	1,51,30,570	1,44,07,668	1,56,25,391	1,76,38,246	TOTAL RECEIPTS]
1,42,22,408	1,53,22,730	1,11,28,414	1,13,82,848	1,26,44,945	1,24,37,592	1,19,94,673	1,15,36,530	1,26,80,444	1,46,00,917	DITTO, excluding Opium
8,89,259	9,32,388	6,21,197	6,00,994	6,43,060	7,42,121	10,26,217	11,65,974	12,32,941	12,57,674	CHARGES
1,33,33,149	1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	1,16,95,471	1,09,63,461	1,03,70,556	1,14,47,503	1,32,43,243	NET RECEIPTS FROM SPIRITS
25,71,011	26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,329	AND DRUGS other than Opium
1,59,04,160	1,70,44,135	1,27,68,510	1,31,58,163	1,47,44,957	1,46,17,795	1,41,04,353	1,32,41,694	1,43,92,450	1,63,80,572	DITTO—Opium
										TOTAL NET RECEIPTS
										CALCUTTA AND SUBURES-
										RECEIPTS—
										<i>Spirits—</i>
3,25,790	3,58,878	3,62,468	3,33,389	3,33,379	3,66,391	4,01,652	5,59,892	9,24,224	11,73,463	English
25,45,941	28,04,180	28,64,008	29,57,343	30,48,206	29,09,839	30,83,508	24,13,200	33,21,292	39,99,034	Country
23,71,731	31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,092	42,45,516	51,72,497	TOTAL
7,463	7,306	7,904	5,436	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
4,70,341	4,78,128	5,60,311	4,82,298	5,74,266	6,10,617	5,93,939	5,96,089	5,69,809	5,94,333	Ganja
60,497	66,202	97,834	94,532	90,237	89,961	89,474	94,796	1,04,667	1,34,636	Others
5,30,838	5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	6,74,476	7,28,969	TOTAL
10,226	11,550	11,801	12,453	11,524	12,368	15,141	11,440	16,749	13,807	MISCELLANEOUS RECEIPTS
5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	<i>Opium</i>
39,70,721	42,97,018	45,97,445	45,99,156	48,56,394	49,36,274	52,01,564	44,81,265	58,62,236	69,24,743	TOTAL RECEIPTS
34,20,258	37,26,244	39,04,326	38,85,451	40,57,612	39,89,676	41,83,714	36,75,417	49,36,741	59,15,273	DITTO, excluding Opium
1,97,688	1,95,432	2,02,133	1,89,834	2,05,978	2,31,388	3,06,006	3,58,446	3,90,949	4,03,370	CHARGES
32,22,570	35,30,812	37,02,193	36,95,617	38,51,634	37,58,238	33,77,708	33,16,971	45,45,792	55,06,903	NET RECEIPTS FROM SPIRITS
5,50,463	5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	AND DRUGS other than Opium
37,73,033	41,01,586	43,95,312	44,09,322	46,50,416	47,04,886	43,95,558	41,22,819	54,71,287	65,16,373	DITTO—Opium
										TOTAL NET RECEIPTS

* Including Bihar and Orissa up to 1910-11

EXCISE

No. 98.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in BIHAR AND ORISSA, in each official year from 1912-13 to 1918-19

	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
BIHAR AND ORISSA—							
RECEIPTS—							
<i>Spirits—</i>							
English	82,482	85,629	85,806	93,317	84,195	87,065	84,369
Country	68,03,671	71,07,320	74,08,329	67,31,810	68,45,114	75,14,133	79,18,893
TOTAL	68,86,153	71,42,949	74,44,135	67,65,127	68,79,309	75,51,198	79,53,262
<i>Beer</i>	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>							
<i>Ganja</i>	22,52,672	25,22,388	25,82,871	25,23,765	26,26,661	24,64,883	25,05,072
<i>Others</i>	52,864	60,271	60,229	57,900	54,957	53,665	55,973
TOTAL	23,05,536	25,82,659	26,43,100	25,86,665	26,81,618	25,18,548	25,61,045
MISCELLANEOUS RECEIPTS	48,489	27,694	21,875	24,504	27,272	24,396	32,491
<i>Opium (Excise)</i>	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620
TOTAL RECEIPTS	1,04,00,579	1,12,59,880	1,15,93,436	1,09,71,353	1,12,25,650	1,18,22,605	1,23,92,418
DITTO, excluding Opium	91,85,128	97,53,302	1,01,09,110	93,76,296	95,88,199	1,00,94,142	1,05,46,798
CHARGES	5,36,154	6,02,829	6,08,945	6,14,258	6,63,482	6,69,448	7,44,822
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	86,48,974	91,50,473	95,00,165	87,62,098	89,24,717	94,24,694	98,01,976
DITTO Opium	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620
TOTAL NET RECEIPTS	98,64,425	1,06,57,051	1,09,84,491	1,03,57,095	1,05,62,168	1,11,53,157	1,16,47,596

No. 99.—Details of Receipts and Charges under Excise in the province of
Agra in each year from 1899-1900 to 1918-19.

EXCISE

No. 99.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
PROVINCE OF AGRA—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,72,010	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,233
Country	29,14,702	30,49,923	34,22,251	37,98,962	42,52,721	45,36,197	41,47,865	41,07,816	41,75,050	38,52,174
TOTAL	33,86,712	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407
<i>Beer</i>	45,166	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	8,85,307	9,49,969	9,78,221	11,02,083	12,44,258	12,83,830	13,20,903	13,81,063	13,92,979	14,03,115
MISCELLANEOUS RECEIPTS	1,319	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839
<i>Opium</i>	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,897	7,13,834	7,11,857	7,19,526	7,41,599
TOTAL RECEIPTS	48,91,049	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,69,914	64,23,058
DITTO, excluding Opium	43,18,504	45,53,478	50,19,384	55,94,116	62,83,132	66,18,352	67,98,945	59,07,262	59,77,388	56,81,459
CHARGES	83,708	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	42,34,796	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991
DITTO—Opium	5,72,545	6,33,823	6,77,723	6,90,926	7,05,534	7,10,897	7,13,834	7,11,857	7,19,526	7,41,599
TOTAL NET RECEIPTS	48,07,341	50,81,753	56,08,373	61,93,161	68,48,329	72,17,805	74,33,041	65,28,969	65,87,700	62,76,590
ALLAHABAD—										
RECEIPTS—										
<i>Spirits</i>										
English	2,690	2,310	2,850	2,826	3,338	4,912	5,142	4,547	4,339	5,965
Country	1,54,720	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,234	2,33,327	2,00,288	2,15,769
TOTAL	1,57,410	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	58,760	65,010	56,883	56,454	84,714	97,016	1,02,092	86,078	79,198	77,306
MISCELLANEOUS RECEIPTS	7,450	7,680	232	171	71	117	27	53	71	153
<i>Opium</i>	30,900	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852
TOTAL RECEIPTS	2,54,520	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	2,01,897	3,57,932	3,27,421	3,35,045
DITTO, excluding Opium	2,23,620	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193
CHARGES	1,920	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,21,700	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154
DITTO—Opium	30,900	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852
TOTAL NET RECEIPTS	2,52,600	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006

in the PROVINCE of AGRA, in each year * from 1899-1900 to 1918-19

1900-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										PROVINCE OF AGRA
										RECEIPTS—
										<i>Spirits</i>
2,67,813	2,74,892	1,97,724	1,91,057	2,35,884	2,99,255	3,68,813	6,78,271	6,33,705	7,38,723	English
40,46,296	48,90,083	54,04,151	60,34,977	63,95,426	57,77,942	54,51,037	59,81,387	67,22,700	75,53,640	Country
43,14,109	51,64,975	56,01,875	62,26,034	66,30,810	60,77,197	58,11,850	66,59,658	73,56,405	82,92,363	TOTAL
73,871	79,901	74,834	60,150	63,303	42,223	8,811	35,419	34,460	66,230	Beer
										<i>Drugs other than Opium</i>
13,26,386	14,26,483	14,69,697	18,04,288	19,36,661	19,77,721	20,40,300	20,35,076	20,63,468	21,56,721	Ganja
6,551	5,741	5,761	6,947	7,872	46,242	40,474	33,415	47,781	44,281	MISCELLANEOUS RECEIPTS
7,84,478	9,04,701	9,83,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,814	Opium
65,05,395	75,81,801	80,35,960	90,88,558	96,78,333	91,83,844	90,26,267	98,23,345	1,06,51,726	1,17,65,379	TOTAL RECEIPTS
57,20,917	66,77,100	71,52,167	80,97,419	86,38,646	81,42,383	79,01,435	87,63,568	95,02,114	1,05,59,565	DITTO, excluding Opium
1,87,513	1,86,077	2,27,550	2,36,675	2,53,465	2,84,554	2,79,709	2,56,391	3,20,697	3,41,191	CHARGES
55,33,404	64,01,023	69,24,617	72,60,744	83,85,181	78,58,829	76,21,726	85,07,177	91,81,417	1,02,18,374	NET RECEIPTS FROM SPIRITS AND
7,84,478	9,04,701	9,83,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11, 9,612	12,05,811	DRUGS other than Opium
63,17,882	73,95,724	78,58,410	83,51,883	94,24,868	88,99,290	87,46,558	95,66,054	1,03,31,029	1,14,24,183	DITTO—Opium
										TOTAL NET RECEIPTS
										ALLAHABAD—
										RECEIPTS—
										<i>Spirits</i>
6,394	5,871	5,631	5,594	6,563	5,646	4,527	6,371	4,801	5,872	English
2,27,204	2,37,144	3,16,350	2,32,846	3,33,243	3,07,742	2,96,223	3,04,067	3,45,312	3,88,874	Country
2,33,598	2,93,015	3,21,981	3,32,440	3,39,806	3,13,388	3,00,750	3,10,438	3,50,113	3,94,746	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium</i>
66,170	70,229	76,044	83,378	75,975	65,264	71,802	62,927	50,430	45,706	Ganja
234	334	464	306	325	251	1,372	1,846	1,609	1,620	MISCELLANEOUS RECEIPTS†
44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	Opium
3,68,474	4,19,465	4,41,016	4,57,359	4,63,414	4,22,342	4,21,875	4,10,721	4,63,327	4,83,000	TOTAL RECEIPTS
3,19,002	3,63,578	3,98,489	4,22,124	4,16,106	3,78,903	3,73,924	3,75,211	4,02,152	4,42,072	DITTO, excluding Opium
12,012	11,706	15,764	18,949	17,590	14,913	19,913	19,363	17,035	27,981	CHARGES
3,06,990	3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,848	3,85,117	4,14,091	NET RECEIPTS FROM SPIRITS AND
44,472	55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	DRUGS other than Opium
3,51,462	4,07,759	4,25,252	4,38,410	4,45,824	4,07,429	4,01,962	3,91,358	4,46,292	4,55,019	DITTO—Opium
										TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year

† Includes receipts from license fees for *tari* and opium until 1901-02

No. 100.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
ODA--										
RECEIPTS--										
<i>Spirits--</i>										
English	5,326	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018
Country	12,51,049	13,07,685	17,73,679	18,88,252	20,00,304	21,20,503	16,69,703	18,20,385	16,11,271	14,20,274
TOTAL	12,56,375	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292
Beer	24,431	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476
<i>Drugs other than Opium--</i>										
Ganja	2,97,049	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,053	5,29,152
MISCELLANEOUS RECEIPTS	695	815	872	866	1,012	1,094	1,220	1,677	1,602	939
Opium	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968
TOTAL RECEIPTS	16,87,753	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827
Ditto, excluding Opium	15,78,550	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	20,00,859
CHARGES	20,657	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,817
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	15,57,893	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542
Ditto—Opium	1,09,203	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968
TOTAL NET RECEIPTS	16,67,096	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	20,87,510
LUCKNOW--										
RECEIPTS--										
<i>Spirits--</i>										
English	3,360	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171
Country	2,51,867	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,338	3,33,882
TOTAL	2,55,227	2,97,556	3,59,696	4,11,909	5,01,301	3,95,119	3,88,874	4,02,456	3,78,485	3,38,553
Beer	24,430	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476
<i>Drugs--</i>										
Ganja	83,634	83,640	1,07,323	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	781
MISCELLANEOUS RECEIPTS	102	87	83	91	57	38	46	351	425	116
Opium	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525
TOTAL RECEIPTS	3,97,525	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,745	5,95,466	5,71,451
Ditto, excluding Opium	3,63,393	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926
CHARGES	2,810	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	3,60,583	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729
Ditto—Opium	34,132	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525
TOTAL NET RECEIPTS	3,94,715	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281	5,90,648	5,62,254

* Includes district receipts *

in OUDH, in each year * from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
70,509	10,095	7,829	8,004	13,910	12,838	13,593	22,093	27,776	75,164	OUDH—
14,20,089	19,89,955	22,97,085	27,02,953	28,22,010	24,19,555	22,86,492	25,50,298	26,53,481	30,34,036	RECEIPTS—
										<i>Spirits—</i>
										English
										Country
14,90,598	20,00,050	23,04,914	27,10,957	28,35,920	24,32,393	23,00,085	25,72,391	26,81,257	31,09,200	TOTAL
26,459	37,876	37,555	5,735	..	..	..	..	...	..	Beer
5,07,185	4,79,245	5,37,647	6,01,807	5,87,893	6,46,305	6,61,070	7,56,779	7,90,708	8,18,557	<i>Drugs other than Opium—</i>
										<i>Ganja</i>
747	680	1,242	1,926	2,127	1,730	2,128	2,782	2,727	3,436	MISCELLANEOUS RECEIPTS
1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	<i>Opium</i>
21,75,212	26,94,553	30,65,675	35,28,475	36,35,740	32,36,535	31,85,303	35,35,636	36,94,747	41,65,246	TOTAL RECEIPTS
20,24,939	25,17,851	28,81,358	33,20,425	34,25,940	30,30,423	29,63,283	33,31,952	34,74,692	39,31,193	DITTO, excluding Opium
70,187	67,533	70,397	76,387	82,717	87,522	88,839	1,61,336	95,571	92,718	CHARGES
19,54,752	24,50,318	28,10,961	32,44,088	33,43,223	29,92,906	28,74,444	31,70,616	33,79,121	38,38,475	NET RECEIPTS FROM SPIRITS
1,50,273	1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	AND DRUGS other than Opium
										DITTO—Opium
21,05,025	26,27,020	29,95,273	34,52,088	35,53,023	31,99,013	30,96,464	33,74,300	35,99,176	40,72,578	TOTAL NET RECEIPTS
										LUCKNOW--
										RECEIPTS—
4,435	4,983	5,087	5,811	11,489	10,670	11,429	20,522	26,166	73,367	<i>Spirits—</i>
3,37,706	4,23,689	4,75,630	5,41,983	4,99,113	4,57,760	4,28,639	5,04,096	5,39,722	6,68,674	English
										Country
3,42,141	4,23,672	4,80,717	5,47,799	5,10,602	4,63,430	4,40,068	5,24,618	5,65,883	7,42,041	TOTAL
26,459	37,876	37,555	5,735	..	..	..	..	...	..	Beer
1,58,461	1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	3,03,190	2,98,165	<i>Drugs—</i>
										<i>Ganja</i>
51	58	120	63	112	159	363	666	697	247	MISCELLANEOUS RECEIPTS
45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	53,505	53,144	<i>Opium</i>
5,72,949	6,70,094	7,21,805	8,23,364	7,12,303	6,94,515	6,75,330	8,50,622	9,23,230	10,93,597	TOTAL RECEIPTS
5,27,112	6,11,369	6,61,962	7,53,854	6,54,259	6,34,497	6,14,977	7,94,771	8,69,775	10,40,453	DITTO, excluding Opium
16,925	15,839	15,953	17,053	17,434	20,035	14,866	14,719	15,003	15,346	CHARGES
5,10,187	5,95,530	6,46,004	7,36,796	6,36,825	6,14,462	6,00,111	7,80,052	8,54,772	10,25,107	NET RECEIPTS FROM SPIRITS
45,837	58,725	59,843	69,510	58,049	60,018	61,853	55,851	53,505	53,144	AND DRUGS other than Opium
										DITTO—Opium
5,56,024	6,54,255	7,05,847	8,06,306	6,94,874	6,74,480	6,61,964	8,35,903	9,08,277	10,83,251	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September, but from 1904-05 the year corresponds with the official year

No. 101.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
PUNJAB—										
RECEIPTS—										
<i>Spirits—</i>										
English	93,451	91,982	78,112	88,952	98,928	1,01,376	1,28,854	1,58,513	1,83,674	2,13,445
Rum	14,88,188	14,76,448	14,29,640	15,31,378	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309
Country										
TOTAL	15,81,639	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754
Beer	1,14,133	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,378	2,26,365
<i>Drugs other than Opium—</i>										
Bhang and Charas*	3,36,235	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,393	5,54,140	6,17,066
MISCELLANEOUS RECEIPTS	1,465	896	800	571	1,123	388	640	740	650	757
Opium	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957
TOTAL RECEIPTS	25,94,369	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899
Ditto, excluding Opium	20,33,472	19,91,975	19,14,254	20,71,695	22,15,222	25,46,492	29,17,624	32,60,871	34,41,415	38,67,942
CHARGES	59,516	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	79,584
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.	19,73,956	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358
Ditto—Opium	5,60,897	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957
TOTAL NET RECEIPTS	25,34,853	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315
LAHORE—										
RECEIPTS—										
<i>Spirits—</i>										
English	9,262	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511
Rum	1,91,521	2,07,322	1,31,745	48,534	42,850	45,324	48,724	60,113	70,636	63,268
Country										
TOTAL	2,00,783	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Bhang and Charas*	8,016	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669
Opium	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856
TOTAL RECEIPTS	2,35,917	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,887	1,84,058	1,51,304
Ditto, excluding Opium	2,08,799	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,448
CHARGES	4,878	5,301	5,224	3,743	27,489	4,770	6,435	3,932	4,250	3,805
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,03,921	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643
Ditto—Opium	27,118	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856
TOTAL NET RECEIPTS	2,31,039	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499

* Ganja is not sold or used in the Punjab

in the PUNJAB, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
1,61,569	1,86,175	1,92,095	2,01,332	2,07,510	2,22,104	2,17,100	4,33,140	4,61,835	7,26,627	PUNJAB—
24,65,106	35,65,283	40,78,506	41,65,334	44,11,492	42,58,841	41,58,439	41,29,314	45,17,107	56,34,237	RECEIPTS—
										<i>Spirits—</i>
										English
										{ Rum
										Country
26,26,675	37,51,458	42,65,601	43,66,666	46,19,002	44,80,945	43,75,539	45,62,454	49,78,942	63,60,864	TOTAL
2,11,380	2,11,812	2,87,950	2,37,486	2,50,476	2,83,131	1,53,047	4,96,321	7,74,789	8,84,404	Beer
6,13,598	6,69,797	7,02,271	7,44,121	7,50,994	7,95,730	8,19,628	8,61,292	9,30,514	9,88,886	<i>Drugs other than Opium</i>
										<i>Bhang and Charas</i>
12,390	3,681	1,479	1,378	2,263	3,971	7,543	5,900	4,680	3,646	MISCELLANEOUS RECEIPTS
8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	<i>Opium</i>
43,23,235	57,00,792	63,61,600	65,73,203	69,08,669	69,21,091	70,08,878	75,80,883	85,21,350	98,31,405	TOTAL RECEIPTS
34,64,043	46,36,748	52,57,301	53,49,651	56,22,735	55,63,777	53,55,757	59,25,967	66,88,925	82,37,800	DITTO, excluding Opium
33,988	1,67,982	1,76,586	2,13,475	2,03,410	2,40,814	2,56,995	2,42,987	2,54,384	2,41,821	CHARGES
33,80,055	44,68,766	50,80,715	51,36,176	54,19,325	53,22,963	50,98,762	56,82,980	64,34,541	79,95,979	NET RECEIPTS FROM SPIRITS
8,59,192	10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	AND DRUGS other than Opium
										DITTO—Opium
42,39,247	55,32,810	61,85,014	63,59,728	67,05,259	66,30,277	67,51,883	73,37,896	82,66,966	95,89,584	TOTAL NET RECEIPTS
										LAHORE—
										RECEIPTS—
31,169	43,179	42,115	49,760	39,279	36,416	42,732	37,753	23,159	29,570	<i>Spirits—</i>
37,544	56,047	80,638	1,05,391	87,552	1,66,488	1,11,824	1,09,924	1,28,772	1,38,872	English
										{ Rum
										Country
63,713	99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	1,56,931	1,68,442	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
16,169	10,646	18,721	24,683	19,973	20,198	24,748	25,548	32,532	27,257	<i>Drugs other than Opium—</i>
										<i>Bhang and Charas</i>
62,482	67,016	77,827	98,909	1,09,745	1,18,636	1,48,778	1,36,428	1,55,541	66,616	<i>Opium</i>
1,47,864	1,76,883	2,19,301	2,78,743	2,56,549	3,44,768	3,23,142	3,09,653	3,45,604	2,62,315	TOTAL RECEIPTS
84,882	1,09,872	1,41,474	1,79,834	1,46,804	2,26,102	1,79,364	1,73,225	1,89,463	1,95,699	DITTO, excluding Opium
773	8,968	8,644	12,386	8,315	12,442	15,836	10,253	9,830	9,137	CHARGES
84,109	1,00,904	1,32,830	1,67,443	1,38,489	2,13,660	1,63,528	1,62,972	1,79,633	1,86,562	NET RECEIPTS FROM SPIRITS
62,482	67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	AND DRUGS other than Opium
										DITTO—Opium
1,46,591	1,67,920	2,10,657	2,66,357	2,48,234	3,32,326	3,12,306	2,99,400	3,35,174	2,53,178	TOTAL NET RECEIPTS

EXCISE

No.162.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in DELHI,* in each official year from 1913-14 to 1918-19

	1913-14	1914-15	1915-16	1916-17,	1917-18	1918-19
DELHI—						
RECEIPTS—						
Spirits—						
English	23,323	21,414	18,995	17,272	21,251	22,619
Country	1,42,939	1,53,713	1,27,738	1,28,360	1,44,970	2,04,053
TOTAL .	1,66,262	1,75,127	1,46,733	1,45,632	1,66,221	2,26,672
Beer . . . . .	....	..	..	312	162	150
Drugs other than Opium—						
Ganja, Bhang, and Charas	40,410	35,175	33,264	37,932	82,648	96,423
MISCELLANEOUS RECEIPTS	74	25	50	43	60	1,140
Opium	63,822	63,541	80,719	65,702	78,319	1,07,510
TOTAL RECEIPTS	2,70,568	2,73,868	2,65,766	2,49,621	3,27,410	4,31,895
DITTO, excluding Opium	2,06,746	2,10,327	1,85,047	1,83,919	2,49,091	3,24,385
CHARGES	6,242	6,283	7,374	9,572	19,200	8,900
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium .	2,00,504	2,04,044	1,77,173	1,74,347	2,38,891	3,15,485
DITTO—Opium	63,822	63,541	80,719	65,702	78,319	1,07,510
TOTAL NET RECEIPTS	2,64,326	2,67,585	2,57,892	2,40,049	3,17,210	4,22,995

* Constituted a separate province out of the Punjab in 1912

No. 103.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in the NORTH-WEST FRONTIER PROVINCE, in each official year from 1902-03 to 1918-19

	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19
NORTH-WEST FRONTIER PROVINCE*																	
RECEIPTS—																	
<i>Spirits—</i>																	
English	23,433	25,632	24,992	25,960	25,839	33,386	35,080	41,355	25,713	33,293	44,716	36,995	36,223	34,132	29,140	32,132	33,856
Rum																	
Country	90,678	84,286	83,573	81,972	81,511	81,373	90,557	88,085	81,112	1,07,180	1,03,952	1,01,163	93,335	81,362	89,539	1,10,111	1,46,198
TOTAL	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440	1,06,825	1,40,473	1,48,668	1,38,158	1,29,558	1,15,494	1,18,679	1,42,242	1,85,054
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>																	
<i>Bhang and Charas</i>	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299	69,792	76,666	1,36,445	77,945	83,982	93,779	1,04,582	1,14,543	1,46,286
MISCELLANEOUS RECEIPTS	89	33	10	44	108	33	115	224	148	20	43	66	132	111	291	767	48
<i>Opium</i>	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,486	2,47,444
TOTAL RECEIPTS	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582	2,78,194	3,15,847	4,04,055	3,50,113	3,54,263	3,53,800	3,58,816	4,32,034	5,78,832
DITTO, excluding Opium	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963	1,76,765	2,17,159	2,85,156	2,16,169	2,13,672	2,09,384	2,23,952	2,57,552	3,31,388
CHARGES	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,836	12,514	14,793	13,850	17,098	13,855	16,687	16,105	17,012	21,964
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627	1,64,251	2,02,366	2,71,306	1,99,071	1,99,817	1,92,697	2,07,847	2,40,540	3,09,424
DITTO—Opium	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619	1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,482	2,47,444
TOTAL NET RECEIPTS	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246	2,65,680	3,01,054	3,90,205	3,33,015	3,40,408	3,37,113	3,42,711	4,15,022	5,56,868
PESHAWAR RECEIPTS—																	
<i>Spirits—</i>																	
English	3,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000	3,700	4,550	6,800	6,000	7,000	5,600	5,050	4,500	3,350
Rum																	
Country	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900	16,790	17,375	23,225	21,929	20,605	18,400	20,940	26,250	33,100
TOTAL	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900	20,490	21,925	30,025	27,929	27,605	24,000	25,990	30,750	36,450
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>																	
<i>Bhang and Charas</i>	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,298	14,296	14,477	23,972	28,284	28,027	26,536	27,060	27,089	30,625
<i>Opium</i>	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707	16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577
TOTAL RECEIPTS	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,815	51,122	55,653	88,957	97,614	90,763	85,991	85,811	99,125	1,21,652
DITTO, excluding Opium	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108	34,786	36,402	53,997	56,213	55,632	50,536	53,050	57,839	67,075
CHARGES	987	487	470	665	1,087	50	100	92	83	76	302	288	223	191	283	202	305
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016	34,703	36,326	53,695	55,925	55,409	50,345	52,767	57,637	66,770
DITTO—Opium	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707	16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577
TOTAL NET RECEIPTS	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723	51,039	55,577	88,655	97,326	90,540	85,800	85,528	98,923	1,21,347

* Formed as a separate Administration with effect from the 9th November 1901

No. 104.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
BOMBAY PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,00,520	2,11,139	2,21,183	2,64,941	2,62,004	3,47,513	2,89,784	3,43,141	2,25,097	3,13,513
Country	89,20,200	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,08,000	1,19,89,814	1,26,30,196	1,40,86,674	1,41,03,711
TOTAL	91,04,461	88,68,892	92,80,549	95,50,736	1,05,68,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224
	42,940	28,298	45,188	38,674	34,493	31,027	22,114	18,363	15,190	52,447
<i>Drugs other than Opium—</i>										
Ganja	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	4,81,450	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361
Miscellaneous Receipts	..	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995
Opium	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052
TOTAL RECEIPTS	1,08,36,301	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,39,66,682	42,67,667	1,48,36,037	1,63,86,607	1,68,50,079
DITTO, excluding Opium	96,28,851	93,80,375	98,07,179	1,00,75,793	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027
CHARGES	3,34,220	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	92,94,631	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704
DITTO—Opium	10,07,450	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052
TOTAL NET RECEIPTS	1,03,02,081	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	1,55,30,756
BOMBAY, TOWN AND ISLAND—										
RECEIPTS—										
<i>Spirits—</i>										
English	92,950	98,465	98,801	1,29,348	1,19,644	1,63,327	1,33,470	1,38,218	1,14,545	1,30,824
Country	8,08,550	7,77,767	9,57,004	9,75,022	9,91,242	14,87,616	10,85,151	11,03,876	12,16,606	10,89,276
TOTAL	9,01,500	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	79,870	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024
Miscellaneous Receipts	..	..	..	..	..	..	..	..	..	..
Opium	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650
TOTAL RECEIPTS	9,85,140	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	14,82,774
DITTO, excluding Opium	8,81,370	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124
CHARGES	67,560	85,221	64,617	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	9,13,610	8,74,217	10,85,212	11,47,306	11,34,809	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821
DITTO—Opium	3,770	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650
TOTAL NET RECEIPTS	9,17,580	8,78,078	10,89,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295	14,48,874	13,41,471

EXCISE

in the BOMBAY PRESIDENCY, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										BOMBAY PRESIDENCY—
										RECEIPTS—
										<i>Spirits—</i>
3,18,165	3,03,029	3,54,631	4,00,212	3,38,493	3,34,347	3,59,158	4,33,644	4,18,352	4,07,968	English
1,46,77,845	1,58,96,746†	1,73,61,748	1,79,57,941	1,86,26,651	1,84,97,737	1,86,86,280	2,14,24,350	2,62,57,074	3,06,78,384	Country
1,49,96,010	1,61,99,775	1,77,16,379	1,83,53,153	1,89,65,144	1,88,32,084	1,90,45,418	2,18,57,894	2,66,75,426	3,10,86,352	TOTAL*
47,585	55,637	60,833	56,986	59,632	93,794	2,34,130	4,22,345	9,71,798	10,50,298	Beer
										<i>Drugs other than Opium—</i>
11,01,505	12,51,762	12,24,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	18,07,016	22,37,418	<i>Ganja</i>
..	..	..	..	..	..	..	..	..	..	<i>Others</i>
11,01,505	12,51,762	12,20,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	18,07,016	22,37,418	TOTAL
1,41,354	97,856	91,041	84,217	34,128	77,314	60,124	71,757	68,267	68,427	Miscellaneous Receipts†
12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,182	24,78,393	33,84,880	Opium
1,75,36,814	1,89,67,767	2,02,94,346	2,12,52,728	2,22,89,476	2,20,07,779	2,27,91,330	2,60,50,666	3,50,00,900	3,78,27,375	TOTAL RECEIPTS
1,62,86,454	1,76,05,030	1,90,97,375	1,97,25,481	2,04,80,327	2,03,37,828	2,09,17,943	2,40,32,484	2,95,22,507	3,44,42,495	DITTO, excluding Opium
11,73,621	11,86,745	12,94,750	14,08,957	15,40,633	16,91,641	14,89,227	14,50,954	14,84,006	17,36,698	CHARGES
1,51,12,833	1,64,18,285	1,78,02,625	1,83,16,524	1,89,39,694	1,86,46,187	1,94,28,716	2,25,81,530	2,80,38,501	3,27,05,797	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
12,50,360	13,62,737	11,96,971	15,27,247	18,09,149	16,69,251	18,73,387	20,18,182	24,78,393	33,84,880	DITTO—Opium
1,63,63,193	1,77,81,022	1,89,99,596	1,98,43,771	2,07,48,843	2,03,16,138	2,13,02,103	2,45,99,712	3,05,16,894	3,60,90,677	TOTAL NET RECEIPTS
										BOMBAY, TOWN AND ISLAND—
										RECEIPTS—
										<i>Spirits—</i>
1,30,577	1,39,859	1,42,818	1,41,648	1,53,649	1,44,026	1,53,683	2,05,474	2,12,381	1,61,406	English
11,02,413	37,59,952†	37,80,067	41,12,309	40,84,744	43,18,893	47,01,574	35,90,654	66,92,825	84,99,624	Country
12,32,990	38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,96,123	69,05,206	86,61,030	TOTAL
..	..	..	..	..	..	..	3,74,775	5,83,230	9,54,517	Beer
										<i>Drugs other than Opium—</i>
2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	4,21,466	4,61,091	<i>Ganja</i>
..	..	..	..	..	..	..	..	..	..	<i>Others</i>
2,50,960	3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	4,21,466	4,61,091	TOTAL
..	..	..	..	..	..	..	7,353	4,839	7,446	Miscellaneous Receipts
51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	Opium
15,35,814	44,12,410	42,18,278	44,72,078	46,15,123	47,28,291	52,07,766	66,21,949	80,07,220	1,01,98,484	TOTAL RECEIPTS
14,83,950	42,44,244	40,97,190	44,42,692	45,78,546	46,93,003	51,67,563	65,67,111	79,14,741	1,00,84,084	DITTO, excluding Opium
1,57,487	1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,84,724	1,79,559	2,07,619	CHARGES
13,26,463	40,68,870	39,01,214	42,76,441	44,07,992	45,33,694	50,24,141	63,82,387	77,35,182	98,76,465	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
51,864	1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	DITTO—Opium
13,78,387	42,37,036	40,22,302	43,05,827	44,44,569	45,68,982	50,64,344	64,37,225	78,27,661	99,90,865	TOTAL NET RECEIPTS

* The figures include license and distillery fees and duties, etc., realised in the Military Department.

† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'.

‡ Includes from 1910-11 the duty on country spirits from the Uran Distilleries, Kolaba district, paid into the Bank of Bombay

EXCISE

No. 105.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
CENTRAL PROVINCES AND BERAR—*										
RECEIPTS—										
<i>Spirits—</i>										
English	8,873	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,377	12,223
Country	12,20,200	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319	55,18,952	47,48,679
TOTAL	12,29,073	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,992
<i>Beer</i>	13,585	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190
<i>Drugs other than Opium—</i>										
Ganja	1,85,119	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114
MISCELLANEOUS RECEIPTS	22,896	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,687	18,643
<i>Opium</i>	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813
TOTAL RECEIPTS	19,87,781	17,88,466	19,51,197	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793	72,99,024	66,15,662
DITTO, excluding Opium	14,50,673	12,77,499	14,53,036	16,01,940	35,32,096	44,65,867	59,03,180	69,37,135	59,84,344	52,37,849
CHARGE	52,905	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,82,628	3,21,544
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	13,97,768	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305
DITTO—Opium	5,37,108	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813
TOTAL NET RECEIPTS	19,34,876	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118
NAGPUR—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,119	2,103	2,550	2,306	2,008	1,763	1,969	2,124	1,335	2,338
Country	1,46,653	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357	5,03,144	4,61,170
TOTAL	1,48,772	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	14,769	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964
MISCELLANEOUS RECEIPTS	28	26	60	5	12	38	138	222	370	536
<i>Opium</i>	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694
TOTAL RECEIPTS	1,94,282	1,90,702	2,03,577	2,17,685	2,71,243	2,83,264	2,98,224	5,83,407	5,73,838	5,30,702
DITTO, excluding Opium	1,63,569	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	4,89,008
CHARGES	273	262	339	312	403	476	363	505	668	816
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,63,296	1,58,642	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192
DITTO—Opium	30,713	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694
TOTAL NET RECEIPTS	1,94,009	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902	5,73,170	5,29,886

* Figures for Berar are included with effect from 1903-04

in the CENTRAL PROVINCES AND BERAR, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										CENTRAL PROVINCES AND BERAR—*
										RECEIPTS—
										<i>Spirits—</i>
12,005	13,941	18,338	13,717	16,119	16,118	30,648	30,745	28,244	30,753	English
49,00,727	55,08,723	67,74,690	78,93,129	86,51,093	80,43,013	70,65,064	79,36,592	82,07,535	90,56,673	Country
49,12,732	55,22,664	67,93,028	79,06,846	86,67,215	80,59,161	70,95,712	79,67,337	82,35,779	90,87,426	TOTAL
9,039	5,853	1,398	1,014	3,954	4,491	..	62	12	..	<i>Beer</i>
										<i>Drugs other than Opium—</i>
4,96,979	5,28,872	6,30,596	7,39,642	8,09,212	8,50,400	8,58,687	8,87,046	8,94,325	8,88,984	<i>Ganja</i>
14,064	24,127	20,240	28,963	44,700	26,102	27,277	29,328	30,366	32,904	MISCELLANEOUS RECEIPTS
14,54,659	14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	<i>Opium</i>
68,87,468	75,77,661	91,12,337	1,06,04,997	1,16,24,464	1,10,57,428	1,00,67,882	1,10,88,818	1,14,92,212	1,23,54,056	TOTAL RECEIPTS
54,32,809	60,81,016	74,45,262	86,76,465	95,25,081	89,40,154	79,81,676	88,83,773	91,60,482	1,00,09,314	DITTO, excluding Opium
3,34,247	2,92,412	3,11,566	3,24,979	3,48,658	4,31,524	5,31,906	4,89,204	5,10,785	5,44,812	CHARGES
50,98,562	57,88,604	71,33,696	83,51,486	91,76,423	85,08,630	74,49,770	83,94,569	86,49,697	94,64,502	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
14,54,659	14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	DITTO—Opium
65,53,221	72,85,249	88,00,771	1,02,80,018	1,12,75,806	1,06,25,904	95,35,976	1,05,99,614	1,09,81,427	1,18,09,244	TOTAL NET RECEIPTS
										NAGPUR
										RECEIPTS
										<i>Spirits—</i>
2,251	3,423	5,566	1,441	3,668	3,226	9,273	8,182	7,442	7,781	English
5,25,070	5,66,178	6,39,550	7,11,029	6,94,830	7,14,907	5,62,762	4,82,559	6,32,529	6,74,732	Country
5,27,321	5,69,601	6,45,116	7,12,470	6,98,498	7,18,183	5,72,035	4,90,741	6,39,971	6,82,513	TOTAL
..	..	..	..	..	..	..	..	..	..	<i>Beer</i>
										<i>Drugs other than Opium—</i>
31,408	36,723	33,596	41,478	39,547	46,464	46,717	51,080	41,437	41,109	<i>Ganja</i>
1,665	2,191	1,399	2,958	2,641	2,619	2,387	1,995	2,000	425	MISCELLANEOUS RECEIPTS
42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	<i>Opium</i>
6,03,149	6,45,457	7,20,678	8,05,964	7,90,844	8,21,705	6,79,848	5,98,575	7,32,737	7,82,824	TOTAL RECEIPTS
5,60,394	6,08,515	6,80,111	7,56,906	7,40,686	7,67,216	2,21,139	5,43,816	6,83,408	7,24,047	DITTO, excluding Opium
804	1,035	1,036	798	832	1,048	2,001	2,990	3,000	1,674	CHARGES
5,59,590	6,07,480	6,79,075	7,56,108	7,39,854	7,66,168	6,19,138	5,40,826	6,80,408	7,22,373	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
42,755	36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	DITTO—Opium
6,02,345	6,44,422	7,19,642	8,05,166	7,90,012	8,20,657	6,77,847	5,95,585	7,29,737	7,81,150	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04

EXCISE

No. 106.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1899-1900	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09
MADRAS PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,53,370	2,75,240	3,56,511	3,00,898	3,08,632	3,45,985	3,63,706	3,51,322	4,98,153	5,02,957
Country	1,20,51,260	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,438	1,96,07,945	2,08,11,246	2,31,28,668
TOTAL	1,23,04,630	1,24,66,040	1,31,76,707	1,43,79,637	1,63,61,971	1,73,40,013	1,76,95,144	1,99,59,267	2,13,09,399	2,36,31,625
<i>Beer</i>	37,560	58,620	48,730	86,026	1,13,216	97,705	1,50,887	1,31,361	2,39,402	1,79,744
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	1,77,360	2,06,830	2,55,425	2,99,590	3,18,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262
MISCELLANEOUS RECEIPTS	60,250	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780
<i>Opium</i>	3,96,150	4,25,900	3,76,837	3,59,748	4,02,868	4,21,814	4,08,245	4,52,886	5,06,526	4,34,684
<i>Pass fees in account current with Bombay</i>	4,35,140	3,57,960	3,83,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	16,815
<i>Gain on sale proceeds of Bengal Opium</i>	..	..	..	..	..	..	..	..	..	5,65,953
Total Opium Receipts	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452
TOTAL RECEIPTS	1,34,12,767	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,731	1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	2,54,40,863
DITTO, excluding Opium	1,25,81,477	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149	2,21,18,111	2,44,23,411
CHARGES	9,90,030	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,324	18,47,585
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,15,91,447	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826
DITTO—Opium	8,31,290	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452
TOTAL NET RECEIPTS	1,24,22,737	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278
CITY OF MADRAS—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,44,870	1,36,240	1,68,822	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451	3,24,177	3,52,284
Country	9,76,960	9,61,350	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,25,096	12,82,291	11,49,112
TOTAL	11,21,830	10,97,590	11,61,941	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	4,330	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957
MISCELLANEOUS RECEIPTS	7,640	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	1,901
<i>Opium including Miscellaneous items</i>	12,530	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	29,910
<i>Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay</i>	63,700	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,392	1,38,237	1,21,563	..
<i>Gain on sale proceeds of Bengal Opium</i>	..	..	..	..	..	..	..	..	..	21,426
Total Opium Receipts	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336
TOTAL RECEIPTS	12,10,030	11,89,190	12,99,476	14,09,025	16,25,966	16,83,791	16,76,307	16,34,151	17,90,684	15,94,590
DITTO, excluding Opium	11,38,300	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,907	15,43,254
CHARGES	38,750	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	10,95,050	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120
DITTO—Opium	76,230	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336
TOTAL NET RECEIPTS	11,71,280	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456

in the MADRAS PRESIDENCY, in each official year from 1899-1900 to 1918-19

1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	
										MADRAS PRESIDENCY—
										RECEIPTS—
6,06,386	5,34,849	6,19,944	5,66,684	6,85,085	6,15,371	5,77,977	5,33,150	5,72,539	6,38,674	<i>Spirits—</i>
2,42,09,078	2,49,83,020	2,69,95,017	2,98,24,865	3,26,23,959	3,24,34,725	3,07,89,939	3,26,93,483	3,52,84,868	4,08,81,463	English
										Country
2,48,15,464	2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,32,26,633	3,58,57,407	4,15,20,137	TOTAL*
1,84,824	2,11,968	2,14,709	2,29,489	2,13,624	3,18,208	3,62,407	4,87,945	6,11,137	8,23,070	Beer
										Drugs other than Opium—
5,70,826	5,50,373	6,27,454	7,31,224	8,65,564	10,21,017	10,66,491	11,18,392	12,26,188	13,95,660	Ganja
96,833	1,02,750	1,19,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,109	2,50,662	3,39,045	MISCELLANEOUS RECEIPTS
4,67,849	4,22,214	4,85,406	5,22,958	5,86,787	6,21,436	7,02,306	8,05,040	9,97,003	9,63,592	Opium†
..	..	..	..	..	..	..	..	..	..	Pass fees in account current with Bombay‡
7,99,505	9,68,469	10,02,089	11,98,595	13,76,017	13,95,117	14,03,224	13,31,631	14,07,764	14,01,503	Gain on sale proceeds of Bengal Opium‡
12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	Total Opium Receipts
2,69,35,301	2,77,73,643	3,00,64,174	3,31,86,832	3,65,11,075	3,66,12,203	3,51,15,684	3,71,96,750	4,03,50,161	4,64,43,007	TOTAL RECEIPTS
2,56,67,947	2,62,82,960	2,85,76,674	3,14,65,279	3,45,48,271	3,45,95,650	3,30,10,154	3,50,60,079	3,79,45,394	4,40,77,912	DITTO, excluding Opium
18,50,631	18,00,741	18,46,274	18,60,399	18,61,264	18,77,401	19,09,577	18,61,890	18,57,676	21,59,351	CHARGES§
2,33,17,316	2,45,32,219	2,67,30,405	2,96,04,880	3,26,87,007	3,27,18,249	3,11,00,577	3,31,93,189	3,60,87,718	4,19,18,561	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
12,67,354	13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	DITTO—Opium
2,50,84,670	2,59,72,902	2,82,17,900	3,13,26,433	3,46,49,811	3,47,34,802	3,32,06,107	3,53,34,360	3,84,92,485	4,42,33,656	TOTAL NET RECEIPTS
										CITY OF MADRAS—
										RECEIPTS—
4,41,319	4,06,966	4,79,814	3,86,346	4,01,281	4,65,110	4,15,253	3,36,256	3,38,898	4,06,158	<i>Spirits—</i>
11,79,015	13,65,369	14,93,990	16,50,384	18,45,431	19,02,208	20,81,256	22,75,254	26,96,891	31,84,365	English
										Country
16,20,334	17,72,335	19,78,804	20,36,730	22,46,712	23,67,313	24,96,509	26,11,510	20,35,789	35,90,523	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
57,967	55,865	58,976	64,455	69,990	1,01,242	94,539	96,435	1,09,005	1,22,182	Drugs other than Opium—
1,852	2,306	3,354	3,063	3,988	4,114	4,682	2,439	1,986	14,020	Ganja
										MISCELLANEOUS RECEIPTS
33,009	19,220	46,377	44,525	34,475	37,888	43,328	45,565	62,196	40,980	Opium, including Miscellaneous items
..	..	..	..	..	..	..	..	..	..	Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay‡
42,774	44,863	35,670	39,951	46,253	44,179	44,118	42,365	41,586	46,648	Gain on sale proceeds of Bengal Opium‡
75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	1,03,782	87,628	Total Opium Receipts
17,55,936	18,94,589	21,18,181	21,88,729	24,01,418	25,54,741	26,83,176	27,98,364	32,50,562	38,14,353	TOTAL RECEIPTS†
16,80,153	18,30,506	20,36,134	21,04,253	23,20,690	24,72,764	25,95,730	27,10,434	31,46,780	37,26,725	DITTO, excluding Opium
22,640	23,029	26,352	23,799	26,431	27,532	25,562	26,068	26,035	23,696	CHARGES
16,57,513	18,07,477	20,09,782	20,30,454	22,94,259	24,45,142	25,70,168	26,84,336	31,20,745	37,03,029	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
75,783	64,083	82,047	84,476	80,728	82,067	87,446	87,930	1,03,782	87,628	DITTO—Opium
17,33,296	18,71,560	20,91,829	21,64,930	23,74,987	25,27,209	26,57,614	27,72,266	32,24,527	37,90,657	TOTAL NET RECEIPTS

* The figures include license and distillery fees and duties, etc., realised in the Military Department

† Includes Opium Miscellaneous receipts until 1902-03

‡ From 1st April 1903, the source of supply of Opium has been changed from Bombay to Bengal

§ The figures include some small charges under Opium

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1899-1900 to 1918-19

PROVINCES		NUMBER OF SHOPS		RECEIPTS			Incidence taxation p head of population according to the census of 1891(c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1899-1900	India, General	(a)	(a)	4,93,605	60,287	5,60,973	a. p. 11
	Burma	1,533	68(b)	26,13,040	22,82,990	49,39,880	8 7
	Assam	296	1,023	6,90,479	21,71,989	28,63,377	7 10
	Bengal	28,702	4,751	87,00,520	52,44,970	1,39,65,950	3
	United Provinces	10,485	4,745	47,12,684	18,64,104	65,78,802	2 3
	Punjab	1,535	2,849	16,95,772	3,97,132	25,94,369	2 0
	Bombay Presidency	4,104	2,328	91,47,401	14,88,900	1,06,36,301	9 2
	Central Provinces	6,809	2,445	12,42,658	7,22,227	19,87,781	3 3
	Madras Presidency	28,653	1,557	1,23,43,867	10,08,650	1,34,12,767	5 7
	TOTAL	82,117	19,766	4,16,40,026	1,52,41,249	5,75,40,200	4 3
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	1 10
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	9 3
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	8 0
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	3 2
	United Provinces	10,452	4,774	50,31,534	20,20,557	70,54,264	2 4
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 1
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	8 9
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	2 11
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	5 8
	TOTAL	83,202	19,928	4,28,07,419	1,62,31,020	5,91,98,376	4 5
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 5
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 10
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 3
	United Provinces	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599	2
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	6
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 8
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	10
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	8
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4
	United Provinces	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 5
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 8
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 11
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 11
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3
	Bengal	33,777	5,434	1,02,10,139	60,47,110	1,62,96,470	3 6
	United Provinces	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3
	Punjab	1,446	2,732	18,57,453	9,41,823	28,00,404	2 2
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 5
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 8
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 8
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0
	United Provinces	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5
	Punjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 6
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 1
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2
1905-06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9
	United Provinces	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4
	Punjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 10
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 4
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 7
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	6 2

(a) No information

(b) Opium shops only

(c) Figures from 1899-1900 are calculated according to the census of 1901

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each province, in each year from 1899-1900 to 1918-19—continued.

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901 (c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1906-07 .	India, General	(a)	(a)	10,87,076	98,213	11,91,311	R a. p. 0 2 0
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	0 13 3
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	0 3 4
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	0 5 1
	United Provinces	10,055	4,920	63,77,277	28,26,236	92,11,374	0 3 1
	Punjab	1,476	2,280	27,25,238	12,64,010	39,39,988	0 3 2
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	0 1 2
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	0 12 10
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	0 11 2
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	0 8 7
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	0 6 6
1907-08 .	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	0 2 2
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	0 13 7
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	0 3 7
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	0 5 5
	United Provinces	9,334	4,913	62,26,538	27,04,097	89,34,546	0 3 0
	Punjab	1,138	1,689	28,86,625	13,31,010	42,18,285	0 3 0
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	0 1 11
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	0 14 2
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	0 10 5
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	0 9 8
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	0 6 8
1908-09 .	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	0 2 7
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	0 13 8
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	0 3 4
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	0 5 4
	United Provinces	8,485	4,875	57,47,273	28,09,834	85,59,885	0 2 10
	Punjab	1,101	1,642	32,50,119	15,09,023	47,59,899	0 3 9
	North-West Frontier Province	59	173	1,25,637	1,60,795	286,547	0 2 2
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	0 14 7
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	0 8 10
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	0 10 8
	TOTAL	73,350	20,005	7,12,35,741	2,42,55,822	9,58,10,224	0 6 9
1909-10 .	India General	(a)	(a)	14,73,392	1,21,758	15,96,615	0 2 8
	Burma	1,539	605(b)	40,52,467	35,11,603	76,49,137	0 13 3
	Eastern Bengal and Assam	9,010	1,925	24,24,472	48,64,775	73,05,093	0 3 10
	Bengal	16,605	4,142	1,10,83,248	56,86,342	1,67,93,419	0 5 4
	United Provinces	8,180	4,794	59,05,037	27,68,272	86,80,607	0 2 11
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	0 3 5
	North-West Frontier Province	61	170	1,29,440	1,88,918	3,18,582	0 2 5
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	0 15 2
	Central Provinces and Berar	4,810	2,187	49,21,766	19,51,638	68,87,468	0 9 2
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	0 11 3
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,80,26,271	0 6 11
1910-11 .	India, General	(a)	(a)	15,95,500	1,88,659	17,87,729	0 2 9
	Burma	1,507	700(b)	38,05,749	33,25,130	72,01,227	0 10 11
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	0 3 8
	Bengal	15,125	4,487	1,18,56,498	60,90,662	1,79,76,523	0 5 6
	United Provinces	8,098	4,730	72,82,802	29,87,131	1,02,76,354	0 3 6
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,792	0 4 6
	North-West Frontier Province	64	170	1,06,825	1,71,221	2,78,194	0 1 2
	Bombay Presidency	5,125	2,580	1,62,55,412	26,14,499	1,89,67,767	0 15 6
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	0 8 9
	Madras Presidency	25,646	1,847	2,57,29,837	19,41,056	2,77,73,643	0 10 9
	TOTAL	71,052	20,014	7,88,02,210	2,62,51,986	10,54,10,777	0 6 8
1911-12	India, General	(a)	(a)	15,92,972	1,90,002	17,88,807	0 2 9
	Burma (d)	1,485	124(b)	41,72,064	34,26,268	76,87,114	0 11 7
	Assam	276	666	12,27,749	32,11,208	44,43,910	0 10 8
	Bengal	5,217	3,205	79,98,053	53,55,144	1,33,89,707	0 4 9
	Bihar and Orissa	10,938	2,402	64,64,933	33,96,391	98,86,544	0 4 7
	United Provinces	7,984	4,648	80,19,178	31,25,454	1,11,51,635	0 3 9
	Punjab	1,205	1,485	45,53,551	18,06,870	63,61,600	0 5 1
	North-West Frontier Province	65	145	1,40,473	1,75,354	3,15,847	0 1 6
	Bombay Presidency	5,389	2,541	1,77,77,212	24,26,093	2,02,94,346	1 0 7
	Central Provinces and Berar	4,501	2,148	67,94,426	22,97,671	91,12,337	0 10 6
	Madras Presidency	25,053	1,744	2,78,29,670	21,14,949	3,00,64,174	0 11 7
	TOTAL	62,113	19,108	8,65,70,281	2,75,25,104	11,44,96,021	0 7 3
1912-13	India, General	(a)	(a)	13,40,379	1,61,971	15,05,840	0 2 3
	Burma (d)	1,509	124(b)	42,84,777	37,23,106	81,15,929	0 12 4
	Assam	283	657	14,24,346	34,25,852	48,52,029	0 11 7
	Bengal	5,289	2,849	82,78,365	54,46,634	1,37,59,157	0 4 10
	Bihar and Orissa	10,250	2,280	68,36,153	35,20,987	1,04,00,579	0 4 9
	United Provinces	7,917	4,557	90,02,876	36,05,284	1,26,17,033	0 4 3
	Punjab (including Delhi)	1,139	1,416	46,04,152	19,67,673	65,73,203	0 5 4
	North-West Frontier Province	61	145	1,48,668	2,55,344	4,04,055	0 1 11
	Bombay Presidency	5,602	2,413	1,84,15,139	27,53,372	2,12,52,728	1 1 4
	Central Provinces and Berar	4,392	2,148	79,07,860	26,68,174	1,06,04,997(e)	0 12 2
	Madras Presidency	23,544	1,577	3,06,21,038	24,52,777	3,31,86,832	0 12 10
	TOTAL	59,986	18,166	9,28,63,773	2,99,81,174	12,32,72,382	0 7 9

(a) No information
(b) Opium shops only

(c) Figures from 1910-11 are calculated according to the Census of 1911
(d) Include the Shan States, Chin Hills and Putao
(e) Revised figures

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1899-1900 to 1918-19—concluded

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1911
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1913-14	India, General	(a)	(a)	13,54,073	1,76,009	15,33,533	Rs a p. 0 2 3
	Burma (c)	1,531	124(b)	46,42,433	35,41,024	83,42,593	0 12 8
	Assam	298	648	15,49,113	37,07,267	52,59,283	0 13 2
	Bengal	5,303	2,795	89,32,762	64,17,588	1,53,88,017	0 5 5
	Bihar and Orissa	9,779	2,227	71,42,949	40,89,237	1,12,59,880	0 5 2
	United Provinces	7,822	4,548	95,30,033	37,74,041	1,33,14,073	0 4 9
	Punjab	1,165	1,424	48,69,478	20,36,928	69,08,669	0 5 9
	Delhi	30	15	1,66,262	1,04,232	2,70,568	0 10 11
	North-West Frontier Province	56	143	1,38,158	2,11,889	3,50,113	0 1 11
	Bombay Presidency	5,601	2,361	1,90,24,776	32,30,572	2,22,89,476	1 2 2
	Central Provinces and Berar	4,336	2,165	86,71,169	29,08,595	1,16,24,464(d)	0 13 3
	Madras Presidency	22,606	1,507	3,35,22,668	28,28,368	3,65,11,075	0 14 11
	TOTAL	58,527	17,957	9,95,43,874	3,80,25,750	13,30,51,744	0 8 5
1914-15	India, General	(a)	(a)	16,24,585	2,37,316	18,65,082	0 2 10
	Burma (c)	1,491	124(b)	53,79,592	33,46,708	88,94,183	0 13 6
	Assam	300	617	15,25,571	38,76,790	54,05,602	0 13 1
	Bengal	5,174	2,689	87,42,485	65,75,793	1,53,59,916	0 5 5
	Bihar and Orissa	9,240	2,208	74,44,135	41,27,426	1,15,93,436	0 5 5
	United Provinces	7,722	4,511	85,51,813	38,70,594	1,24,70,379	0 4 3
	Punjab	1,149	1,407	47,64,076	21,53,044	69,21,091	0 5 8
	Delhi	35	16	1,75,127	98,716	2,73,868	0 10 7
	North-West Frontier Province	57	145	1,29,558	2,24,573	3,54,263	0 2 6
	Bombay Presidency	5,845	2,330	1,89,25,878	30,04,587	2,20,07,779	1 1 11
	Central Provinces and Berar	4,271	2,167	80,63,652	29,67,674	1,10,57,428(d)	0 12 6
	Madras Presidency	21,439	1,485	3,33,68,304	30,37,570	3,66,12,203	0 14 2
	TOTAL	56,723	17,699	9,86,94,776	3,35,20,791	13,28,15,230	0 8 5
1915-16	India, General	(a)	(a)	16,37,644	2,46,641	18,88,560	0 1 10
	Burma (c)	1,463	124(b)	46,13,902	33,83,208	81,11,370	0 12 4
	Assam	308	603	15,41,139	38,80,047	54,24,809	0 13 1
	Bengal	4,899	2,558	84,03,362	66,73,620	1,51,30,570	0 5 3
	Bihar and Orissa	8,849	2,182	67,65,127	41,81,722	1,09,71,353	0 5 1
	United Provinces	7,454	4,458	81,20,746	40,48,222	1,22,11,570	0 4 2
	Punjab	1,131	1,375	45,28,586	24,72,749	70,08,878	0 5 9
	Delhi	34	18	1,46,733	1,18,983	2,65,766	0 10 3
	North-West Frontier Province	58	135	1,15,494	2,38,195	3,53,800	0 2 7
	Bombay Presidency	6,446	2,321	1,92,79,548	34,51,658	2,27,91,330	1 2 7
	Central Provinces and Berar	4,302	2,175	70,95,662	29,44,893	1,00,67,882	0 11 6
	Madras Presidency	20,102	1,367	3,17,30,323	31,72,021	3,51,15,684	0 13 7
	TOTAL	55,046	17,316	9,39,78,266	3,48,11,959	12,93,41,572	0 8 2
1916-17	India, General	(a)	(a)	19,45,257	2,54,578	22,03,766	0 3 4
	Burma (c)	1,506	124(b)	47,86,517	39,30,643	88,31,324	0 13 4
	Assam	321	592	15,71,777	39,65,173	55,39,243	0 13 4
	Bengal	5,056	2,557	78,29,912	65,21,940	1,44,07,668	0 5 1
	Bihar and Orissa	9,625	2,080	68,79,309	43,19,069	1,12,25,650	0 5 2
	United Provinces	3,493	4,363	92,67,468	40,55,316	1,33,58,981	0 4 7
	Punjab	1,354	1,733	50,58,775	25,16,208	75,80,883	0 6 1
	Delhi	22	18	1,45,944	1,03,634	2,49,621	0 9 8
	North-West Frontier Province	59	135	1,18,679	2,39,846	3,58,816	0 2 5
	Bombay Presidency	6,551	2,335	2,22,80,239	36,98,670	2,60,50,666	1 5 3
	Central Provinces and Berar	4,244	2,164	79,67,399	30,92,091	1,10,88,818	0 12 8
	Madras Presidency	19,686	1,076	3,37,14,578	32,55,063	3,71,96,750	0 14 4
	TOTAL	51,917	17,177	10,15,65,854	3,59,52,231	13,80,92,186	0 8 8
1917-18	India, General	(a)	(a)	25,24,101	2,76,915	28,13,381	0 4 3
	Burma (c)	1,470	124(b)	49,34,074	42,12,453	92,39,195	0 14 0
	Assam	322	583	14,77,400	38,77,665	53,71,664	0 12 11
	Bengal	5,416	2,563	90,34,074	65,41,216	1,56,25,391	0 5 5
	Bihar and Orissa	9,419	2,084	75,51,198	42,47,011	1,18,22,605	0 5 6
	United Provinces	7,213	4,325	100,72,082	42,23,717	1,43,46,473	0 4 11
	Punjab	1,353	1,715	57,53,731	27,62,939	85,21,350	0 6 10
	Delhi	20	19	1,66,382	1,60,967	3,27,410	0 12 7
	North-West Frontier Province	59	194	1,42,242	2,89,025	4,32,034	0 2 8
	Bombay Presidency	6,524	2,306	2,76,47,224	42,85,409	3,20,00,900	1 10 1
	Central Provinces and Berar	4,210	2,171	82,35,791	32,26,055	1,14,92,212	0 13 1
	Madras Presidency	18,890	1,063	3,64,68,544	36,30,955	4,03,50,161	0 15 7
	TOTAL	54,896	17,147	11,39,97,732	3,77,34,359	15,23,42,776	0 9 7
1918-19	India, General	(a)	(a)	32,20,115	2,95,474	35,22,233	0 5 4
	Burma (c)	1,454	124(b)	53,50,249	42,52,128	96,97,001	0 14 9
	Assam	312	572	16,96,909	41,50,124	59,27,798	0 14 3
	Bengal	5,394	2,606	1,07,55,708	68,34,239	1,76,38,246	0 6 2
	Bihar and Orissa	8,243	2,316	79,53,262	44,06,666	1,23,92,418	0 5 8
	United Provinces	6,847	4,279	1,14,67,762	44,15,145	1,59,30,625	0 5 5
	Punjab	1,344	1,515	72,45,268	25,82,491	98,31,405	0 8 6
	Delhi	20	19	2,26,672	2,03,933	4,31,895	0 1 9
	North-West Frontier Province	58	198	1,85,054	3,93,730	5,78,832	0 4 2
	Bombay Presidency	6,675	2,293	3,21,36,650	56,22,298	3,78,27,375	1 14 10
	Central Provinces and Berar	4,205	2,179	90,87,426	32,33,726	1,23,54,056	0 14 1
	Madras Presidency	18,131	1,051	4,23,43,207	37,60,761	4,64,43,007	1 1 11
	TOTAL	52,683	17,152	13,16,68,282	4,01,50,715	17,25,74,891	0 10 11

(a) No information

(b) Opium shops only

(c) Includes the Shan States, Chin Hills and Putao

(d) Revised figures

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19

Province	Items	Rates
Bengal	Rum	R11-4-0 per proof gallon.
	Country spirit	R0-13-4 to R10-10-0 per proof gallon.
	Beer	R0-4-6 per gallon.
	Ganja, whether chur, round or flat	R20-0-0 per seer.
	Charas	R30-0-0 " "
Madras	Bhang	R0-8-0 per seer except in Burdwan (Sadar and Asansol sub-divisions only), Birbhum, Bankura, Midnapur, where the rate is R0-12-0 a seer, and Calcutta, Howrah, Hooghly and the 24 Parganas where the rate is R1-0-0 a seer.
	Opium	R50-0-0 per seer.
	Rum	R11-4-0 per proof gallon.
	Country spirit	R6-11-8 per proof gallon in three districts. R8-1-3 per proof gallon in twenty-one districts. Special rates for particular localities R0-15-0, R 2-1-1, R3-2-0, R3-12-0 and R10-12-4 per proof gallon.
	Beer	R0-4-6 per gallon.
Bombay	Ganja	R15-0-0 per seer (from 1st April 1918).
	Charas	Not manufactured or consumed.
	Bhang	R3-0-0 per seer (from 1st April 1911.)
	Opium (Benares)	R32-0-0 " " " " 1918.
	Rum	R11-4-0 per proof gallon.
Sind	Country spirit :— Contract Distillery and separate shop system— Mohwa or molasses spirit	30° under proof R1-11-0 to R6-3-0 per gallon. 25° " " R2-4-0 to R7-0-0 per gallon. 40° " " R1-10-0 to R3-6-0 per gallon. 45° " " R1-6-5 per gallon. 60° " " R0-8-0 to R3-8-0 per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R12-8-0 per seer (raised to R15-0-0 per seer from 1st April 1919 and to R17-8-0 from 1st April 1920).
	Charas	R30-0-0 per seer (raised to R40 from 1st April 1920).
	Bhang	R1-8-0 " " (raised to R2-8-0 from 1st April 1919).
United Provinces	Opium (Bengal)	R10-0-0 " "
	Liquor imported from Amritsar in the Punjab and from Cawnpore in the United Provinces	R4-0-0 on 40° under proof and R6-0-0 on 15° under proof per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R12-8-0 per seer (raised to R15-0-0 per seer from 1st April 1919 and to R17-8-0 per seer from 1st April 1920).
	Charas	R30-0-0 per seer (raised to R40 per seer from 1st April 1920).
United Provinces	Bhang	R1-0-0 " " (raised to R1-8-0 per seer from 1st April 1920).
	Opium (Bengal)	R10-0-0 per seer.
	Beer, cider and other fermented liquors	R0-4-6 per imperial gallon.
	Liquors and perfumed spirit	R18-12-0 " " "
	Liquors, cordials, drugs, medicines, chemicals, mixtures and other preparations containing spirit.	R11-4-0 per imperial gallon, London proof.
United Provinces	Spirit, other sorts, except denatured spirit	R11-4-0 per gallon, London proof.
	Rum issued to troops in India	R6-4-0 per imperial gallon, London proof.
	Champagne and sparkling wines	R4-6-0 " " " " "
	Still wines	R1-12-0 " " " " "

NOTE—This table is compiled from data furnished by provincial authorities

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19
—continued

Province.	Items	Rates
United Provinces —contd.		25° under proof R3-12-0 per gallon } in the towns of Dehra Dun, 50° " " R2-8-0 " " } Mussooree, Rajpur (Dehra Dun), Meerut, Agra, Cawnpore, Lucknow and Benares. 25° under proof R3-6-0 per gallon } in the towns of Saharanpur, 50° " " R2-4-0 " " } Aligarh, Bareilly, Moradabad, Allahabad, Farukhabad-cum-Fatehgarh, Mirzapur, Gorakhpur, Hardoi, and Fyzabad. 25° under proof R3-0-0 per gallon } in the towns of Shahjahan- 50° " " R2-0-0 " " } pur, Pilibhit, and Sitapur, in the districts of Muzaffarnagar, Bulandshahr, Muttra Budaun, Lucknow, Unao, Rae Barielly, Hardoi, Fyzabad, Sultanpur, and Bara Bank, and in the rural areas of Dehra Dun, Saharanpur, Meerut, Agra, Aligarh, Bareilly, Moradabad (except Darihal town), Cawnpore, Farukhabad, and Benares districts, 25° under proof R2-4-0 per gallon } in the District of Naini Tal, 50° " " R1-8-0 " " } except in the Khatima and Sittargani peshkaries, in the trans-Rapti tract of Basti District, and in the town of Darihal in the Moradabad district. 25° under proof R1-8-0 per gallon } in the town of Jhansi, the 50° " " R1-0-0 " " } Khatima and Sittarganj peshkaries in the Naini Tal district, the Almora district, and in the Maharajganj tahsil and the portion of the Padarum a tahsil north of the Captainganj-Padruana-Bansighat road in the Gorakhpur district. 25° under proof R1-2-0 per gallon } in that part of pargana Aur- 50° " " R0-12-0 " " } aiya in the Etawah district which lies on the south side of the Chambal river, and in the Garhwal, Jalaun, Hamirpur, and Banda districts and in the rural area of the Jhansi district. 25° under proof R2-10-0 per gallon } in the Bahraich district and 50° " " R1-12-0 " " } in any other locality in the Agra, Rohilkhand, Allahabad, Benares, Gorakhpur, Lucknow and Fyzabad divisions. R16-0-0 per seer. R10-0-0 " " R16-0-0 per seer if issued for consumption in the districts of Dehra Dun, Saharanpur, Muzaffarnagar, Meerut, Buland- shahr, Aligarh and Muttra. R18-0-0 if issued for consumption elsewhere.
	Country spirit	
	Ganja (transported or exported)— Baluchar Pathar	
	Charas transported or exported	
	Bhang— (a) Exported otherwise than in bond from any of the districts of Furrakhabad, Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur or transported from any of the above- mentioned districts to any other of those districts, or to any other district except the districts of Jhansi, Jalaun, Banda and Hamirpur. (b) Transported from any of the above mentioned district to the districts of Jhansi, Jalaun, Banda and Hamirpur (c) Cultivation of the hemp plant for the production of Bhang where such cultiva- tion is permitted.	R6-0-0 per maund calculated on the gross weight of the package or packages forming the consignment and subject to a minimum of R1-0-0 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable. R10-0-0 per maund ditto. R10-0-0 acreage duty per acre cultivated, subject to a minimum charge of R1-0-0 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable.
	Opium	R17-0-0 and R19-8-0 per seer.
	Liquors removed from any brewery or dis- tillery licensed in Punjab— Fermented liquors— (a) Ale, beer, porter, cider and other fermented liquors. (b) Spirits—liquors and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits. (c) Methylated spirits, i.e., denatured spirits. (d) Rectified spirits	R0-4-6 per imperial gallon or six quart bottles. R18-12-0 per imperial gallon or six quart bottles. 7½ per cent ad valorem. R11-4-0 per imperial gallon or six quart bottles, London proof (concession rate of R7-13-0 per proof gallon is allowed to bona fide manufacturing chemists).
	(e) Spirit distilled from Sugarcane or Mohwa basis whether plain or flavoured and coloured with or without the use of caramel to suit a special Indian taste provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any im- ported liquor. (f) Rum whether coloured or uncoloured issued to troops on payment of duty. (g) All other spirits	R6-4-0 per imperial gallon or six quart bottles, London proof. R 6-4-0 per gallon, London proof or six quart bottles. R11-4-0 per imperial gallon or six quart bottles, London proof.

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19
—continued

Province	Items	Rates
Punjab—contd.	Opium— (A) Poppy locally produced	Acreage duty R1-0-0 per quarter or fraction of a quarter of an acre in Jullunder district and Hosniarpur tahsil of Hoshiarpur District. (a) R13-0-0 per seer from Hill States under political control of the Punjab Government. (b) R21-8-0 per seer from Afghanistan. (c) R19-8-0 per seer from Ghazipore (Government Excise Opium). R13-0-0 and R12-0-0 respectively per seer (transport duty).
	(B) Opium imported from outside the Province.	
	(C) Opium produced in Kot Khai tahsil of Simla District and Kulla Sub-Division of the Kangra District and transported to other places in the Province.	
	Charas (not produced in the Province)	R18-0-0 per seer imported from Yarkhand.
	Bhang— (A) Bhang locally produced	R4-0-0 per acre of land on which the hemp plant is cultivated in Dera Ghazi Khan District subject to a minimum charge of R1 per quarter of an acre or less, provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed.
	(B) Bhang locally transported or for export outside the Province.	R6 per maund (gross) and R1-8-0 per quarter maund or less provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces.
	(C) Bhang imported	R6-0-0 per maund (gross) subject to a minimum charge of R1-8-0 per quarter maund or less.
	Rum	R11-4-0 per proof gallon.
	Beer	R0-3-0 per imperial gallon or 6 quart bottles.
	Rectified spirits	R11-4-0 per proof gallon or 6 quart bottles (London proof), (Concession rate of R7-13-0 per proof gallon is allowed to bona fide manufacturing chemists.)
Delhi	Country spirit (imported from Punjab)	R6-4-0 per imperial gallon or 6 quart bottles (London proof)
	Opium (Excise)	R19-8-0 per seer (imported from Ghazipur).
	Charas	R18-0-0 " " (" " Punjab).
	Bhang	R6-0-0 per maund (imported from Punjab).
	Liquors, cordials, mixtures and other preparations containing spirit— (a) If strength is untested	R14-10-0 per liquid gallon.
	(b) If strength is tested	R11-4-0 per proof gallon.
	All other sorts of spirit	R11-4-0 " " "
	Wines containing more than 42 per cent of proof spirit.	R11-4-0 " " "
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	R4-6-0 per liquid gallon.
	All other sorts of wines not containing more than 42 per cent of proof spirit.	R1-12-0 " " "
Bihar and Orissa	Ale, beer, porter, cider and other fermented liquors.	R0-4-6 " " "
	Perfumed spirits	R18-12-0 " " "
	Country Spirit— (a) No strength fixed	R1-14-0 to R3-2-0 per gallon.
	(b) Above strength 70° under proof	R2-0-0 to R4-6-0 " "
	(c) Strength of 70° under proof or less	R1-4-0 to R3-2-0 " "
	Ganja—all sorts	R13-0-0 per seer in Orissa except Sambalpur. R10-0-0 per seer in Sambalpur. R16-0-0 per seer in the rest of the Province.
	Charas	R30-0-0 per seer. R1-0-0 per seer in Sambalpur.
	Bhang	R-0-12-0 per seer in the districts of the Chota Nagpur and Patna Divisions and the Santal Parganas. R0-8-0 per seer in the rest of the Province.
	Opium	R22-0-0 to R37-0-0 per seer.
	Country spirit— Contract Distillery system	R1-14-0 to R9-1-0 per proof gallon. R1-5-0 to R2-10-0 per gallon 30° under proof. R1-14-0 to R5-7-0 per gallon, 40° under proof. R0-15-0 to R1-14-0 per gallon, 50° under proof. R1-4-0 to R3-10-0 per gallon, 60° under proof.
Burma	Other sorts	R11-4-0 per proof gallon.
	Beer	R0-4-6 per gallon.
	Opium— Government excise opium	R70-0-0 to R107-8-0 per seer.
	Confiscated foreign opium	R52-8-0 to 80-10-0 per seer.

EXCISE

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No. 108.--RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1918-19
—concluded

Province	Items	Rates	
Central Provinces	Country spirit— In localities under contract supply system—		
	Mohwa spirit	R0-7-6 to R7-8-0 per gallon 25° under proof. R0-5-6 to R5-8-9 per gallon, 45° under proof. R0-4-0 to R4-0-0 per gallon, 60° under proof.	
	Beer	R0-4-6 per gallon.	
	Ganja	R12-8-0 per seer.	
	Charas	R30-0-0 "	
	Bhang	R2-0-0 "	
	Opium	R24-0-0 "	
Berar	Under contract supply system— Mohwa spirit	R3-0-9 to R9-9-9 per gallon, 25° under proof R2-3-9 to R7-0-9 per gallon, 45° under proof. R1-10-0 to R5-2-0 per gallon, 60° under proof.	
	Ganja	R12-8-0 per seer.	
	Bhang	R2-0-0 "	
	Opium	R24-0-0 "	
	Charas	R30-0-0 "	
Assam	Rum	R7-0-0 per proof gallon.	
	Country spirit	R4-6-0 " "	
	Ganja	R16-0-0 per seer.	
	Charas	R12-0-0 "	
	Opium	R50-0-0 "	
	Bhang	R0-8-0 "	
North-West Frontier Province.	Country Spirit	(Not manufactured in the Province; the duty is levied in the Punjab.)	
	Charas	R18-0-0 per seer.	
	Bhang	R6-0-0 per maund import and transport duty.	
	Opium— Foreign (Afghan) opium.	R21-8-0 per seer.	
	Government Excise opium(a)	R19-8-0 "	
Ajmer-Merwara	Country spirit— Urban	R5-0-0 per proof gallon } with effect from 1st April 1918.	
	Rural	R4-6-0 " " }	
	Ganja	R10-0-0 per seer (from 1st April 1915).	
	Charas	R18-0-0 " " " 1918.	
	Bhang	R6-0-0 per maund from 1st April 1914.	
	Opium	R4-0-0 per seer both on Malwa opium and on opium produced or manufactured locally.	
British Baluchistan (b)		R6-3-0 per gallon, 10° under proof { for consumption in the	
		R5-8-0 " " 20° " " { Quetta town.	
		R3-15-0 per gallon, 10° under proof { for supplies in bond for	
		R3-8-0 " " 20° " " { consumption in Nasirabad and Railway sub	
			division.
	Country Spirit	R5-1-0 per gallon, 10° under proof } for consumption in all other	
		R4-8-0 per gallon, 20° " " } areas.	
		R6-12-0 per gallon, 10° under proof for special permit holders.	
		R6 0 0 " " 20° " " "	
		R4-8-0 " " 20° under proof issued to Indian troops.	
		R0-4-6 per gallon.	
	Beer	R10-0-0 per seer on imports from other British Provinces.	
	Ganja	R20-0-0 per seer on imports from Foreign Territory.	
	Charas	R720-0-0 per maund on imports from other British Provinces.	
		R1,440-0-0 per maund on imports from Foreign Territory.	
	Bhang	R40-0-0 per maund on imports from other British Provinces.	
		R80-0-0 per maund on imports from Foreign Territory.	
	Opium, pure(b)	R22-0-0 per seer.	
Coorg	Country spirit	R3-15-0 per gallon, 30° under proof on actual issue.	
	Ganja	R17-8-0 per seer.	
	Opium	R50-0-0 " "	
	Charas	R25-0-0 " "	
	Bhang	R0-8-0 " "	

(a) The difference between the cost price of R11-0 and the selling price in the North-West Frontier Province at present R27-8 per seer is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

(b) In Baluchistan only Government Excise Opium is allowed to be sold and the difference between the cost-price (R11-0-0) and the selling price (R25 a seer) is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

PROVINCIAL RATES

[FOR TABLE, SEE PAGE 248]

This section (table No. 109) shows the details of revenue derived from Provincial Rates. The item of any importance now included under this head of revenue is the assessment on Wards' Estates for establishment charges in Bengal, Bihar and Orissa, the United Provinces, the Punjab, Assam, and the North-West Frontier Province, which contributed nearly 99 per cent of the total revenue derived from provincial rates in 1918-19. This is a rate levied under the Government Management of Private Estates Act, X of 1892, at 5 per cent on the gross income of private estates under Government management. The receipts under this item amounted to about Rs. 4,15,000 in 1918-19.

The total receipts amounted to about Rs. 4.2 lakhs in 1918-19 as compared with Rs. 4.3 lakhs in 1917-18. No expenditure was incurred anywhere on account of establishment and other charges in the quinquennium.

PROVINCIAL RATES *

No. 109.—REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year from 1914-15 to 1918-19

		Cess on lands for roads, schools, etc.	Cess on lands for canals and railways	Cess on lands for village service and patwaris	Assessment on Wards' Estates for establish- ment charges	Miscella- neous	Total revenue	Expendi- ture, establish- ment and other charges
India, General(a)	1914-15	485	..	..	454	52	991	..
	1915-16	73	..	..	..	30	103	..
	1916-17	25	..	..	431	..	456	..
	1917-18	73	..	..	484	..	557	..
	1918-19	30	..	..	527	..	557	..
Bengal	1914-15	57,231	..	..	1,13,222	..	1,70,453	..
	1915-16	1,27,682	..	..	1,06,171	..	2,33,853	..
	1916-17	22,954	6,265	..	1,05,622	..	1,34,841	..
	1917-18	3,675	..	..	1,35,416	..	1,39,091	..
	1918-19	..	..	..	1,12,434	..	1,12,434	..
Bihar and Orissa	1914-15	..	..	..	1,20,486	5,073	1,25,559	..
	1915-16	..	..	..	1,67,737	15,750	1,83,487	..
	1916-17	..	..	..	1,16,597	8,412	1,25,009	..
	1917-18	..	..	..	71,187	6,602	77,789	..
	1918-19	..	..	..	89,974	5,381	95,355	..
United Provinces	1914-15	..	..	..	2,27,357	..	2,27,357	..
	1915-16	..	..	..	1,63,716	..	1,63,716	..
	1916-17	..	..	..	1,64,613	..	1,64,613	..
	1917-18	..	..	..	1,72,102	..	1,72,102	..
	1918-19	..	..	..	1,46,456	..	1,46,456	..
Punjab	1914-15	..	..	42	39,400	..	39,442	..
	1915-16	..	..	36	31,320	..	31,356	..
	1916-17	..	..	..	32,314	..	32,314	..
	1917-18	..	..	..	20,953	..	20,953	..
	1918-19	..	..	..	30,700	..	30,700	..
Assam	1914-15	..	..	..	15,433	79	15,512	..
	1915-16	..	..	..	11,446	..	11,446	..
	1916-17	..	..	..	10,578	..	10,578	..
	1917-18	..	..	..	16,349	1,228	17,577	..
	1918-19	..	..	..	34,019	124	34,143	..
North-West Frontier Province	1914-15	..	..	..	2,897	..	2,897	..
	1915-16	..	..	..	3,715	..	3,715	..
	1916-17	..	..	..	3,048	..	3,048	..
	1917-18	..	..	..	1,424	..	1,424	..
	1918-19	..	..	..	535	..	535	..
TOTAL	1914-15	57,716	..	42	5,19,249	5,204	5,82,211	..
	1915-16	1,27,755	..	36	4,84,105	15,780	6,27,676	..
	1916-17	22,979	6,265	..	4,33,203	8,412	4,70,859	..
	1917-18	3,748	..	..	4,17,915	7,830	4,27,493	..
	1918-19	30	..	..	4,14,645	5,505	4,20,180	..

* Compiled from the Finance and Revenue Accounts of the Government of India
(a) Includes Ajmer-Merwara, Coorg, and the Central India Agency

CUSTOMS REVENUE

[FOR TABLES, SEE PAGES 250 TO 259.]

The first two tables (Nos.110 and 111) of the series state the amount of duty collected on imports and exports separately as credited in the Customs Houses. The others (Nos. 112 and 113) state the rates of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year.

Indian Customs revenue is mainly derived from the general import duty, certain special import duties such as those on arms, liquors, sugar, petroleum, tobacco, etc., and export duties on rice, jute, and tea. General import duties, which were abolished in 1882, were reimposed in 1894, the general rate of duty on commodities imported into British India by sea being fixed at 5 per cent *ad valorem*. Cotton was exempted in 1894 when the general duties were revived ; in December 1894, a 5 per cent *ad valorem* duty was imposed on imported cotton goods and yarns, while an excise duty of 5 per cent was imposed on all yarns of counts above 20 spun at power mills in British India ; in February 1896, cotton yarns and threads imported or manufactured in India were freed from duty, while a uniform 3½ per cent *ad valorem* duty was imposed on all woven cotton goods imported or manufactured in India at power mills. The products of hand looms were exempted.

The schedules have been largely modified with effect from March, 1916, by the Indian Tariff (Amendment) Act, IV of 1916. The general tariff rate of 5 per cent on imported articles, which remained unchanged from its imposition in 1894, has been raised to 7½ per cent, the rate of one per cent on certain descriptions of iron and steel has been enhanced to 2½ per cent, special increased duties have been levied on arms and ammunition, sugar, petroleum, spirit, cigars, cigarettes and other manufactured tobacco, silver plate and other manufactures, and the number of articles on the free list has been considerably curtailed by the imposition of import duties on previously free articles, *e.g.*, machinery (except cotton spinning and weaving), railway materials, food grains, coal, printing materials, etc. By the amendment of the Tariff in March, 1917, the duty on cotton goods is now 7½ per cent *ad valorem*. In the export trade rice was the only dutiable article, but from March, 1916, export duties have also been levied on jute and tea ; and with effect from 11th September 1919, an export duty of 15 per cent has been levied on raw hides and skins.

The revenue from the import and export duties in the five quinquennial periods ending 1896-97, 1901-02, 1906-07, 1911-12, and 1916-17, and in each of the years 1914-15 to 1918-19 is stated below :—

	Imports Rs.	Exports Rs.		Imports Rs.	Exports Rs.
Five years ending 1896-97 (average).	3,36,18,716	79,73,887	In the year 1914-15 .	8,06,77,663	82,97,869
„ 1901-02 „	3,91,39,251	87,23,338	„ 1915-16 .	7,38,53,580	78,91,792
„ 1906-07 „	4,77,42,882	1,19,73,365	„ 1916-17 .	9,90,22,612	2,47,11,791
„ 1911-12 „	6,74,50,861	1,11,17,726	„ 1917-18 .	11,99,59,712	3,32,48,424
„ 1916-17 „	8,66,75,276	1,37,01,010	„ 1918-19 .	12,57,05,194	3,69,14,918

Under the Indian Tea cess Act, IX of 1903, a duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has been levied, from the 1st April, 1903, on all tea produced in India and exported from any customs port to any other beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :—

	Rs.		Rs.
Average, five years ending 1907-08 . . .	3,06,000	In the year 1914-15 . . .	3,94,000
„ 1912-13 . . .	3,40,000	„ 1915-16 . . .	4,44,000
„ 1917-18 . . .	4,14,000	„ 1916-17 . . .	3,86,000
		„ 1917-18 . . .	4,67,000
		„ 1918-19 . . .	4,51,000

CUSTOMS REVENUE*

No. 110.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, from 1892-93 to 1918-19

ARTICLES	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	Average 5 years, ending 1911-12	Average 5 years, ending 1916-17	1914-15	1915-16	1916-17	1917-18	1918-19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Apparel(b)	7,39,996	6,92,996	9,45,119	12,02,862	13,52,362	9,84,890	13,18,707	12,27,591	9,82,942	12,85,667
Arms, ammunition, and military stores	3,37,954	3,30,930	3,95,892	5,15,304	6,54,729	5,34,493	5,70,698	8,74,516	6,11,866	7,24,093
Chemical products and preparations	2,52,844	2,93,360	3,58,332	4,73,860	7,34,312	5,71,142	7,48,221	12,49,865	18,32,901	17,36,263
Cotton manufactures—										
Twist and yarn	7,57,286	..	..	..	..	..	..	..	..	..
Piece goods—										
grey (unbleached)	43,17,238	47,83,410	56,88,045	61,22,030	73,77,352	71,73,522	62,45,761	61,34,095	1,35,59,504	1,87,15,734
white (bleached)	16,64,484	20,60,200	24,62,377	33,27,834	43,71,431	37,92,145	37,86,090	48,32,120	1,07,51,637	87,83,176
coloured, printed, or dyed	16,20,607	20,09,514	29,84,737	37,18,535	49,16,093	38,11,970	30,89,445	60,13,628	1,28,74,360	92,49,289
Other goods	1,78,319	2,24,495	4,38,518	6,70,730	7,99,498	6,80,000	4,51,535	9,36,884	13,37,605	11,26,332
Total of cotton manufactures	85,37,934	90,77,619	1,15,73,677	1,38,36,129	1,74,64,974	1,53,57,637	1,35,22,821	1,79,16,727	3,85,23,126	3,78,73,631
Drugs, medicines, and narcotics	2,10,510	4,06,775	5,74,556	17,93,976	37,49,680	31,36,946	33,95,883	54,86,826	69,69,317	92,96,416
Dyeing and tanning substances	3,54,075	3,91,427	4,60,763	6,23,040	5,54,607	3,16,370	1,81,623	7,05,090	11,66,226	19,79,326
Fish (c)	1,04,058	1,48,794	1,29,643	1,16,197	94,169	85,237	67,876	1,25,799	93,715	98,949
Glass and glassware	3,46,844	3,67,357	(a)	(a)	(a)	(a)	(a)	15,91,503	15,98,767	14,78,006
Glassware and earthenware, including Chinese and Japanese ware	—	—	—	—	(a)	—	—	—	—	—
Hardware and cutlery	7,51,948	8,30,392	12,44,235	17,59,497	21,92,191	17,69,638	16,69,670	26,62,517	23,81,480	30,91,979
Liquors—										
Ale, beer, and porter	1,80,141	2,02,150	2,79,976	6,09,618	7,30,608	6,70,115	5,82,393	6,68,537	4,79,091	4,81,505
Cider and other fermented liquors	1,716	1,247	570	1,679	3,324	3,465	2,928	8,819	3,542	2,343
Spirit, including liqueurs—										
From foreign ports	56,71,614	63,52,710	77,92,713	1,00,23,585	1,12,28,901	1,10,41,010	1,07,73,531	1,12,85,840	1,01,17,674	1,01,14,951
Indian ports	11,105	6,741	1,120	552	1	5	5	5	5	5
Wines	4,13,540	3,66,302	3,85,016	4,70,962	5,24,753	4,54,111	4,50,926	5,55,750	3,96,579	4,66,532
Total of liquors	62,78,116	69,29,150	84,59,895	1,11,06,596	1,24,87,587	1,21,68,701	1,17,89,783	1,25,13,946	1,09,96,886	1,10,65,351
Metals and Ores—										
Copper	3,98,242	2,30,145	4,42,953	6,55,359	4,94,067	7,34,165	2,47,918	1,78,062	4,96,564	5,01,863
Iron and steel	3,56,055	4,22,423	7,00,624	10,43,777	13,78,057	10,44,443	9,80,045	19,50,213	17,33,223	26,99,440
Silver bullion and coin	34,37,677	28,07,498	38,18,617	85,81,435	94,50,037	1,54,51,016	95,56,770	15,01,193	17,08,849	1,139
Silver manufactures	(a)	(a)	(a)	(a)	(a)	(a)	(a)	3,72,550	2,40,852	2,63,247
Tin	1,60,315	96,084	1,60,289	2,41,358	2,69,792	2,89,742	1,83,155	2,79,124	2,66,515	3,47,028
Others	5,81,022	5,01,812	7,47,612	11,58,223	10,68,599	10,84,522	4,87,166	7,63,183	11,37,608	15,66,787
Total of metals	48,83,311	40,57,967	58,69,475	1,16,73,172	1,26,61,462	1,86,03,888	1,14,55,054	50,58,325	55,78,611	53,17,954
Oil—										
Petroleum	31,98,012	49,12,522	43,61,962	56,22,003	70,82,557	85,72,976	71,54,582	56,05,236	47,85,498	30,74,913
Paints and colours	1,88,458	2,09,750	2,83,932	3,81,290	5,89,978	4,87,230	4,85,372	8,31,550	7,19,339	9,25,913
Paper, pasteboard and stationery	3,69,771	3,86,455	5,42,456	8,08,344	12,79,798	9,28,360	10,45,289	22,10,123	22,81,589	26,50,516
Provisions	4,97,986	5,25,730	6,50,578	9,66,317	23,97,931	11,58,936	11,65,192	20,88,668	12,89,010	14,51,885
Silk, raw and manufactured	12,65,431	10,81,093	12,51,615	17,10,679	28,22,028	16,11,634	21,28,208	32,58,642	28,64,044	34,84,843
Spices	3,90,803	4,46,755	5,15,930	7,66,080	9,76,117	8,43,716	9,65,436	14,31,896	18,58,949	17,94,898
Sugar	15,19,737	39,37,259	38,69,754	53,66,680	80,41,692	43,97,224	60,68,051	1,31,77,875	1,48,58,002	1,69,86,738
Wood and timber (d)	1,23,545	1,21,506	3,34,865	4,06,674	4,73,178	4,22,589	4,04,974	8,14,296	9,31,973	6,34,522
Woolen goods	7,84,141	8,53,674	11,12,237	14,16,034	12,52,491	9,38,333	4,82,986	13,96,574	14,42,620	14,77,916
Articles (not specified) imported by post	87,316	1,79,421	3,31,080	6,37,050	13,56,275	7,98,940	10,64,267	27,10,176	28,12,400	34,51,589
All other articles	24,40,924	29,58,409	44,77,386	62,66,127	1,00,06,768	70,04,723	81,67,892	1,61,44,936	1,59,30,451	1,58,22,126
GRAND TOTAL	3,36,18,716	3,91,39,251	4,77,42,882	6,74,50,861	8,66,75,276	8,06,77,663	7,88,53,580	9,90,22,612	11,99,59,712	12,57,05,194
Salt—										
Imported from—										
Foreign ports	2,51,77,328	2,47,83,236	2,13,95,370	1,35,69,362	1,42,40,047	1,56,10,744	1,34,95,986	1,46,37,500	1,20,93,600	1,22,32,408
Indian ports	8,88,414	13,65,963	7,75,796	19,558	13,313	13,792	21,062	10,099	8,732	4,502
Total	2,55,60,742	2,61,49,199	2,21,71,166	1,35,83,920	1,42,53,360	1,56,24,536	1,35,16,998	1,46,47,599	1,20,97,232	1,22,36,910

(a) Included in "All other articles"

(b) Figures prior to 1916-17 include "haberdashery and millinery"

(c) Figures prior to 1916-17 represent "salted fish, wet or dry"

(d) Figures prior to 1916-17 include "manufactures of wood"

No. 111.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, from 1892-93 to 1918-19

	Rice in the husk	Rice not in the husk including rice-flour	Jute, raw	Jute manufactures	Tea	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 to 1896-97 (Average)	1,57,283	78,16,604	—	—	—	79,73,887
1897-98 to 1901-02 (Average)	1,14,169	86,09,169	—	—	—	87,23,338
1902-03 to 1906-07 (Average)	2,06,400	1,17,66,965	—	—	—	1,19,73,365
1907-08 to 1911-12 (Average)	2,16,494	1,09,01,232	—	—	—	1,11,17,726
1912-13 to 1916-17 (Average)	2,12,458	1,02,31,995	59,04,715(a)	58,81,570(a)	42,54,462(a)	2,64,55,200(b)
1914-15	1,60,859	81,37,010	—	—	—	82,97,869
1915-16	1,66,261	74,58,099	57,486†	1,17,316†	92,630†	78,91,792
1916-17	2,76,803	83,94,241	59,04,715	58,81,570	42,54,462	2,47,11,791
1917-18	1,53,485	1,03,73,510	51,93,755	1,31,44,413	43,83,261	3,32,48,424
1918-19	2,13,243	1,08,99,955	67,29,923	1,46,86,020	43,85,777	3,69,14,918

* Compiled from official returns, and Customs circulars published by the Government of India
 NOTE.—1. In the Financial Accounts the duty collected on Salt is entered under "Salt," and not under "Customs." In this volume it is included in the table on Indian salt revenue

2. The figures in tables Nos. 110 and 111 represent the total for each year of the revenue credited month by month in the Customs houses. They differ slightly from those given in the Finance and Revenue Accounts which show the result of final adjustments

† Duty collected in March 1916

(a) Figures for 1916-17 only

(b) Includes figures for jute, jute manufactures and tea for 1916-17 only

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JAN- UARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	Free	—	—	—	—	Free	5 per cent	5 per cent	—	Free
ANIMALS, living	—	—	—	—	—	—	Free	Free	—	—
APPAREL, including drapery, boots and shoes* haberdashery, and millinery, and military and other uniforms and accoutrements, but excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ARMS, AMMUNITION, AND MILITARY STORES† including also any articles, other than those included in Nos. 1 to 12 which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be "Ammunition" or "Military stores" for the purposes of this Act—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.		R a.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	—	50 0
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	—	30 0
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	—	15 0
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each †	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	—	8 0
6. Gun-stocks, sights, blocks, and rollers, for each	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0	—	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	—	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	—	10 0
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	2 8
<i>Exception I.</i> —Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.										
<i>Exception II.</i> —The following are also free, namely:										
(a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform;										
(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment; (1)										
(c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge; (3)										
(d) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army; (2)										
(e) Swords for presentation as army or volunteer prizes;										
(f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service; (4)										
(g) Morris tubes and patent ammunition when imported by officers commanding British and Indian regiments or volunteer corps, for the instruction of their men.										

* Act IV of 1916

† The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India

Bows and arrows

Bullets, bird-shot, gun-wads, and wire cartridges (i)

Bullet-moulds

Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption

(1) Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891

Dynamite, tonite, and detonators (ii)

(2) Notification No. 302, dated 2nd December 1890

(3) Notification No. 3521, dated 19th August 1891

(4) Notification No. 3028, dated 21st July 1892

(i) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894

(ii) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives," under Chemical Products and Preparations

§ These rates were fixed by the Indian Arms Act, XI of 1878

NOTE (1)—The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3838, dated 26th June 1903:

Aim reflectors

Barrel cleaners or pulls-through

" coolers

Brushes, jags, mops

Cleaning rods

Reflectors

Recoil pads or heel pads

Sight covers

Sights for guns or rifles

Sighting bars for sights

Turn screws

Ventimeters or wind gauge

Veniers or sight elevators

NOTE (2)—By the Commerce and Industry Department Notification No. 3798-90, dated the 27th May 1911, all articles, other than those specified below, liable to duty under head 5, 6, 8, 9, or 10, as the case may be, were exempted from so much of the duty leviable thereunder on importation into British India as is in excess of duty of 20 per cent *ad valorem*:—Main springs and Magazine springs, gun-stocks and breech blocks, actions (including skeleton and waster), breech bolts and their heads, cocking pieces, locks (for muzzle-loading arms), and machines for making, loading, closing or capping cartridges for rifled arms

† By the Commerce and Industry Department Notification No. 2089-79, dated the 6th March 1915, springs used for air-guns are exempted from the duty leviable thereon on importation into British India

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
ARMS, AMMUNITION, AND MILITARY STORES— <i>continued</i>										
Proviso 1.—No duty in excess of twenty per cent <i>ad valorem</i> shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.										
Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of twenty per cent <i>ad valorem</i> ; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.										
11 Gunpowder, all sorts										
12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent	—	20 per cent
ART. WORKS OF, except (i) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (ii) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (a)	Free	—	—	—	—	—	—	—	—	—
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
BEADS, of all materials except glass and brass	—	—	—	—	—	Free	Free	Free	—	—
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	—	5 per cent	5 per cent	—	—
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	Free (b)	Free	Free	—	—
BRISTLES AND FIBRE for brushes and brooms	Free	—	—	—	—	—	—	—	—	Free
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	—	—	—	—	Free
BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, also chalk, clay, and other kinds not otherwise described	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
CABINET-WARE AND FURNITURE	—	—	—	—	—	—	—	—	—	—
CANDLES of all sorts	—	—	—	—	—	—	—	—	—	—
CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK	—	—	—	—	—	—	—	—	—	—
CARRIAGES AND CARTS, including motor-cars (c), motor-cycles and motor-wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (d)	—	—	—	—	—	—	—	—	—	—
CHALLENGE CUPS OR TROPHIES, which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (e)	—	—	—	—	—	—	—	—	—	—
CHEMICAL PRODUCTS AND PREPARATIONS (e), including explosives, namely, blasting gelatine, dynamite (f), roborite, tonite, detonators (g), blasting fuse, and all other descriptions, including saltpetre, borax (h), grape sugar, and glucose (i)	Free	—	—	—	—	—	—	—	Free (l)	—
CHINESE AND JAPANESE-WARE, including lacquered-ware	—	—	—	—	—	—	—	—	—	7½ per cent
CLOCKS, WATCHES and other time-keepers, and parts thereof	—	—	—	—	—	—	—	—	—	—
COAL, COKE, AND PATENT FUEL	—	—	—	—	—	—	Free	Free	—	Free
COFFEES	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	Free
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	—	—	—	—	—	—	—	—	—	7½ per cent
CORAL, real	—	—	—	—	—	—	—	—	—	—
CORDAGE, ROPE, and TWINE made of any vegetable fibre	—	—	—	—	—	—	—	—	—	7½ per cent
Coir, cables, tarred	—	—	—	—	—	—	—	—	—	—
Coir, rope	—	—	—	—	—	—	—	—	—	—
CORK, AND ARTICLES MADE OF CORK	—	—	—	—	—	—	—	—	—	—
COTTON, AND ARTICLES MADE OF COTTON—										
raw	—	—	—	—	—	—	Free	Free	—	Free
twist and yarn (j)	—	—	—	—	—	—	5 per cent	—	—	—
sewing and darning (k) thread	—	—	—	—	—	—	—	—	—	—
piece goods, hosiery, crochet cotton thread (k) and all other manufactured cotton goods not otherwise described	—	—	—	—	—	—	—	3½ per cent	—	3½ per cent

(a) Freed by Notification No. 3911, dated 3rd July 1903
(b) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November 1894
(c) Notification No. 6464, dated 24th December 1900
(d) Nitrate of soda, muriate of potash, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July 1898. Basic slag free by Notification No. 3918, dated 22nd August 1899
Duty on green copper as reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1893
Nitrate of lime, calcium cyanamids, and mineral superphosphates freed by Notification No. 4984—57, dated the 8th July 1911. By Notification No. 330-C. D., dated the 23rd December 1916, sulphate of ammonia and mineral phosphates were exempted from payment of duty
(e) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March 1880, and No. 39, dated 25th January 1881), until, by Notification No. 2139, dated 30th April 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(f) By Notification No. 2139, dated 30th April 1889, detonators were classed as "Arms and Ammunition," but exempted from duty until 10th March 1894
(g) Notification No. 3896, dated 29th December 1899
(h) Notification No. 8129, dated 23rd December 1904
(i) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2560, dated 25th May 1895
(j) Notification No. 10889—37, dated 20th December 1907
(k) Duty on cotton goods has since been raised to 7½ per cent *ad valorem* by Act VI of 1917
(l) NOTE.—The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods were exempted from duty:—
Aniline blue, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dresssaline, epsom salts, farina, farinina, flannel tapping, Glauber salts, glutina, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp. (Act IV of 1916.)

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911	ACT IV OF 8TH MARCH 1916
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (a) and quinine and other alkaloids of cinchona, which are free; also excluding tobacco (z) and opium which see	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
TOBACCO—	—	—	—	—	—	—	Free	Free	R " 1 5 per pound	R " 1 0 per lb.	1 0 per pound
Unmanufactured	—	—	—	—	—	—	—	—	2 8 " "	1 10 " "	—
Cigars	—	—	—	—	—	—	—	—	—	—	—
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thousand	3 2 per thousand	50 per cent.
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	20 per pound	1 4 per lb.	—
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 " "	1 2 " "	18 per lb.
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	—	—	—	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	—	—	—	—	—
FISH, excluding salted fish which see	—	—	—	—	—	—	—	—	—	—	7½ per cent
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	—	—	—	—	—	—
FLOUR (j)	—	—	—	—	—	—	—	—	—	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	—	—	—	—	—	—
All sorts of fruits and vegetables, fresh, dried, salted or preserved	—	—	—	—	—	—	—	—	—	—	7½ per cent
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	—	—	—	—	—
GRAIN AND PULSE, including broken grain and pulse, but not including flour (j)	—	—	—	—	—	—	Free	Free	—	—	2½ per cent
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
HARDWARE AND CUTLERY, including ironmongery and platedware, and also including machines tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which are free (c) (d) (e) (f)	—	—	—	—	—	—	—	—	—	—	—
HEMP, including Manila hemp, and articles made therefrom	—	—	—	—	—	—	—	—	—	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	—	—	—	—	—	—	—	—	—	—	—
HORN	—	—	—	—	—	—	Free	Free	—	—	—
Articles made of, not otherwise described	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—	—	—	—	—	—	—	—	—	—	—	—
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company which are subject to 2½ per cent duty and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (g), (h)	—	—	—	—	—	5 per cent	—	—	—	—	7½ per cent

(a) Freed by Notification No. 1959 S. R., dated 1st May 1899

(b) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent

(c) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896, and by Act IV of 1916

Bobbins (warping)	Healds	Pickers (buffalo and others)	Reed pliers	Strappings
Forks for looms	Laces	Picking bands	Reeds	Web forks
Heald cords	Lags for dobbies	" levers	Shuttles (for power looms)	
Knitting needles	Needles for dobbies	" sticks (over and under)	Springs for looms	

(d) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903 :

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod rusters	Harrows	Rakes	" drills
Cultivators	Horse and bullock gears	Root cutters	Threshers
Elevators	Mowing and reaping machines	Scutflers	Winnowers

(e) Boxbacks and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(f) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(g) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899

(h) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion and certified by the Officer Commanding the regiment or unit or the officer-in-charge of the Military Police Battalion to be for the *bona fide* exclusive use of the regimental band or the band, attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9824-24, dated, respectively, the 23rd April 1908 and the 26th October 1908

Bags for bagpipes	Crooks	Key parts for reed instruments	Shanks and slides for brass instruments
Cardholders	Drones for bagpipes	Ligatures	Filter barrels for drums
Carriages (brown or black)	Drum heads	Mouthpieces and caps therefor	Silver buttons for drums
Cases for reeds and mouthpieces	Drum sticks	Mutes for brass instruments	Springs
Cases (leather or wooden)	" flesh hoops	Pipe tassels for bagpipes	Snare
Chanters, pipe, and practice	Finger tops	Reeds	Taps for brass instruments
Cleaners for brass and reed instruments	Green broadcloth for drums	Ribbons for bagpipes	Valve corks
Cord for bagpipes	" silk ribbon	Ropes for drums	Valve corks and reeds

(i) Tobacco was transferred to Schedule III by Act VIII of 1910

(j) Under the Government of India Notification No. 8045 dated the 4th October 1910. Grain Pulse and Flour are exempted from the import duty from the 1st January 1911 to the 31st March 1920

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1906	ACT II OF 3RD JANUARY 1908	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	7½ per cent
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver, * but excluding precious stones and pearls, unset †	"	—	—	—	—	Free	Free	Free	—	—	—	"
JUTE, raw	"	—	—	—	—	Free	Free	Free	—	—	—	"
" articles made of, except second hand or used gunny bags ‡ which are free	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	"
LAC, all sorts, and articles made of lac	"	—	—	—	—	"	"	"	—	—	—	"
LEATHER, and articles made of leather, including boots and shoes (for which see apparel), harness and saddlery § but excluding belting for driving machinery which is subject to 2½ per cent duty	"	—	—	—	—	"	"	"	—	—	—	"
Liquors—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a. p.
Ale, beer, and porter, cider, and other fermented liquors	0 1 4 0	0 1 5 0	0 1 5 0	0 1 0 0	0 1 6 0	0 1 6 0	0 1 6 0	0 1 6 0	— 10 0	— 0 2	— 0 3	0 4 0
Liquors and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit:—	Imperial gallon or 6 quart bottles	—	—	—	—	—	—	—	—	—	—	—
(a) Entered in such a manner as to indicate that the strength is not to be tested	—	—	—	—	—	—	—	—	—	—	13 0	14 10 0
(b) If tested	Imperial gallon or 6 quart bottle of the strength of London proof	—	—	—	—	—	—	—	—	—	—	11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit ¶ intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent	7½ per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	"	"	"	"	"	"	"	"	"	—	—	—
Spirit when so used in a proportion of twenty per cent and upwards	Per Impl. Gal. or 6 qt. bottles	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Spirit used in drugs, medicines or chemicals	Imperial gallon or 6 quart bottles of the strength of London proof	4 0	5 0	5 0	6 0	6 0	6 0	6 0	7 0	—	—	—
Spirit, perfumed, in wood or in bottles	Imperial Gal. or 6 qt. bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	11 0	—	—	R a. 18 12
Spirit, other sorts	Imperial gallon or 6 quart bottles of the strength of London proof	4 0	5 0	5 0	6 0	6 0	6 0	6 0	7 0	—	—	—
S spirit, other sorts	Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	7 13 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Wines—	Per Impl. Gal. or 6 qt. bottle	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	R a. 3 12	R a. 4 6
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	"	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8	1 12
All other sorts of wines not containing more than 42 per cent of proof spirit	"	—	—	—	—	—	—	—	—	—	—	—
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"												

* By Act IV of 1916 the duty was fixed at 15 per cent *ad valorem* for silver plate, silver thread and wire, and silver manufactures, all sorts. This rate was subsequently reduced to 10 per cent *ad valorem* from March 1917 Act VI of 1917

† Pearls, unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notifications No. 2102-W., dated the 16th March 1916, and No. 7955—213, dated the 2nd September 1916, respectively

‡ Freed by Notification No. 3443, dated 24th July 1895

§ Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January 1898

¶ Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)

¶ The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December 1896

¶ See also Act III of 1896

¶ A London proof, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEB- RUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUG- UST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEB- RUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts (a)										
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality not adapted for any other purpose. (a)	Free	—	—	—	—	Free	Free	Free	—	2½ per cent
NOTE.—Machinery and component parts thereof made of substances other than metal are included in this entry.										
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (c)	—	7½ per cent
ALT (b)	—	—	—	—	—	—	Free	Free	—	Free
ANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—	Free
ARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	6 per cent	5 per cent	5 per cent	—	—
ATCHES	Free	—	—	—	—	—	—	—	—	7½ per cent
ATS AND MATTING, except coir-matting	—	—	—	—	—	—	—	—	—	—
ETALS, unwrought and wrought, and articles made of metals—										
Brass, orsidue and leaves, European	—	—	—	—	—	—	—	—	—	—
“ patent or “yellow metal, sheets and sheathing, weighing 1lb or above per square foot, and braziers, and plates	—	—	—	—	—	—	—	—	—	—
“ patent or yellow metal (old)	—	—	—	—	—	—	—	—	—	—
“ sheets, flat or in-rolls, and sheathing, weighing less than 1lb per square foot	—	—	—	—	—	—	—	—	—	—
“ wire	—	—	—	—	—	—	—	—	—	—
“ all other sorts	—	—	—	—	—	—	—	—	—	—
Copper, bolt and bar, rolled	—	—	—	—	—	—	—	—	—	—
“ braziers, sheets, plates and sheathing	—	—	—	—	—	—	—	—	—	—
“ nails and composition nails	—	—	—	—	—	—	—	—	—	—
“ old	—	—	—	—	—	—	—	—	—	—
“ pigs, tiles, ingots, cakes, bricks, and slabs	—	—	—	—	—	—	—	—	—	—
“ China, white, copperware	—	—	—	—	—	—	—	—	—	—
“ foil or dankpana, white 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
“ foil or dankpana, coloured, 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
“ wire, including phosphor-bronze.	—	—	—	—	—	—	—	—	—	—
“ slabs, all other sorts, unmanufactured, and manufactured	—	—	—	—	—	—	—	—	—	—
German silver	—	—	—	—	—	—	—	—	—	—
Copper current coin of the Government of India	—	—	—	—	—	Free	Free (d)	Free	Free	Free
Bronze	—	—	—	—	—	Free	Free	Free	Free	Free
Gold bullion and coin	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
Gold leaf	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
Iron, anchors and cables	Free	—	—	—	—	—	—	—	—	—
“ angle, T, best Yorkshire or Lowmoor or Swedish and similar qualities, all descriptions	—	—	—	—	—	—	—	—	—	—
“ angle, T, other than best Yorkshire or Lowmoor or Swedish	—	—	—	—	—	—	—	—	—	—
“ “ and hoop, other than best Yorkshire Lowmoor or Swedish, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ bar, best Yorkshire or Swedish and similar qualities portion	—	—	—	—	—	—	—	—	—	—
“ “ Swedish and similar qualities, nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
“ “ other kinds	—	—	—	—	—	—	—	—	—	—
“ “ “ nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
“ “ “ if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ channel, including channel for carriages	—	—	—	—	—	—	—	—	—	—
“ plate and sheet, Swedish and charcoal bars, plates, and sheets, Swedish and charcoal, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ plate, other kinds, above ½ inch thick and strips	—	—	—	—	—	—	—	—	—	—
“ sheets, other kinds, up to ½ inch thick	—	—	—	—	—	—	—	—	—	—
“ beams, joists, pillars, girders, screw piles	—	—	—	—	—	—	—	—	—	—
“ bridgework and other descriptions of iron imported exclusively for building purposes	Free	—	—	—	—	1 per cent	1 per cent	—	—	—
“ flat, square, and bolt	—	—	—	—	—	—	—	—	—	—
“ hoop	—	—	—	—	—	—	—	—	—	—
“ nails and nail-rod	—	—	—	—	—	—	—	—	—	—
“ nuts and bolts, rivets and washers	—	—	—	—	—	—	—	—	—	—
“ sheets (other than corrugated), plates or strips, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, chequered or planished	—	—	—	—	—	—	—	—	—	—
“ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
“ nails, rose, wire, and flat-headed	—	—	—	—	—	—	—	—	—	—
“ “ other kinds, including galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ nuts and bolts, also hook-bolts and nuts for roofing, galvanised or black	—	—	—	—	—	—	—	—	—	—

(a) Machinery and component parts thereof when imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in cotton spinning or weaving mill are free.

Drawing-in-frames when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in the weaving of cotton are free. See also footnote (c) on p. 258.

(1) Notification No. 3129-S. R., dated 23rd December 1904

(d) By Notification No. 3276, dated 10th July 1895

(e) Freed by Notification No. 3192, dated 12th July 1899

No 11. RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES.	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1895	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
" Pipes, including fittings there- on, of iron, steel, brass, or other metal, of any diameter, and rings, flanges, or other fittings, and crossings, other than those exempt as railway materials, also lever boxes, clips and tie-bars (e).	Free	—	—	—	—	1 per cent.	1 per cent.	1 per cent.	—	2½ per cent
" Ropes, including wire-rope and wire- rope, but excluding netting.	—	—	—	—	—	—	—	—	—	—
" All other sorts, including discs or circles and wire-rope.	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
" Cans or drums, when imported contain- ing petroleum, which is separately as- sessed to duty at one anna and six pies (h) per Imperial gallon namely (i) :—	—	—	—	—	—	—	—	—	—	—
" Cans, tinned, other than petrol tins of two gallons capacity.	—	—	—	—	—	—	—	—	—	—
" " " or drums, not tinned, of two gal- lons capacity—	—	—	—	—	—	—	—	5 per cent	—	—
" " (i) with faucet caps	—	—	—	—	—	—	—	—	—	—
" " (ii) ordinary	—	—	—	—	—	—	—	—	—	—
" Drums of four gallons capacity—	—	—	—	—	—	—	—	—	—	—
" (i) with faucet caps	—	—	—	—	—	—	—	—	—	—
" (ii) ordinary	—	—	—	—	—	—	—	—	—	—
" Cans or drums when imported not con- taining petroleum	—	—	—	—	—	—	—	—	—	—
Lametta	—	—	—	—	—	—	—	—	—	—
Lead, all sorts	—	—	—	—	—	—	—	—	—	—
Quicksilver	—	—	—	—	—	—	—	—	—	—
Lead-in-rod or lead-rod	—	—	—	—	—	Free	Free	Free	—	2½ per cent
Nickel current coin of the Government of India Silver, fine (i)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	Free
Silver bullion and coin (i)	—	—	—	—	—	—	—	—	4 annas per ounce	4 annas per ounce
" current coin of the Government of India Steel, angle, channel and spring	—	—	—	—	—	Free	Free	Free	Free	Free
" Bars (other than cast steel) and blooms angle, T	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
" angle, T, and hoop, if galvanised, tinned or lead-coated	—	—	—	—	—	—	—	—	—	—
" Beams, joists, pillars, girders, screw piles, bridge-work and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	—	—	—	—	—
" Anchors, and cables	—	—	—	—	—	—	—	—	—	—
" Blistered and cast including spring and tub steel	—	—	—	—	—	—	—	—	—	—
" Ridging, guttering, and continuous roofing	—	—	—	—	—	—	—	—	—	—
" Hoops, including galvanised (d)	Free	—	—	—	—	—	—	—	—	—
" Nails, nuts, bolts, and nail-rod	—	—	—	—	—	—	—	—	—	—
" Old	—	—	—	—	—	—	—	—	—	—
" Bars, Swedish and similar qualities	—	—	—	—	—	—	—	—	—	—
" " nail-rod, round-rod, and square, under ½ inch in diameter	—	—	—	—	—	—	—	—	—	—
" Bar, galvanised, tinned, lead-coated, planished, or polished	—	—	—	—	—	—	—	—	—	—
" Channel, including channel for carriages sheets (other than corrugated), plates or strips, if galvanised, tinned, lead- coated, aluminium coated, chequered, or planished	—	—	—	—	—	1 per cent	—	—	—	—
" Sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
" Pipes and tubs, including fittings there- for, such as bends, boots, elbows, tees, sockets, flanges, and the like (e)	—	—	—	—	—	—	—	—	—	—
" Plates and strips and sheets	—	—	—	—	—	—	—	—	—	—
" Rails, sleepers (a), chairs, bearing, and fish-plates, dog-skins, switches, and crossings, other than those exempt as railway materials, also lever-boxes, clips, and tie-bars (c)	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—	—
" Rivets and washers, all sorts	—	—	—	—	—	—	—	—	—	—
" Wire, including fencing wire but exclud- ing wire-netting	—	—	—	—	—	—	—	—	—	—
" Wire-rope	—	—	—	—	—	—	—	—	—	—
" All other sorts, including discs or circles and wire-netting	—	—	—	—	—	5 per cent	5 per cent	—	—	7½ per cent
" Cans or drums, when imported contain- ing petroleum, which is separately as- sessed to duty at one anna and six pies (h) per Imperial gallon namely (i) :—	—	—	—	—	—	—	—	—	—	—
" Cans, tinned, other than petrol tins of two gallons capacity	—	—	—	—	—	—	—	5 per cent	—	—
" " " or drums, not tinned, of two gallons capacity (i) with faucet caps and (ii) ordinary	—	—	—	—	—	—	—	5 per cent	—	—
" Drums of four gallons capacity—	—	—	—	—	—	—	—	—	—	—
" (i) with faucet caps	—	—	—	—	—	—	—	—	—	—
" (ii) ordinary	—	—	—	—	—	—	—	—	—	—

(a) Notification No. 1844, dated 23rd April 1897

(b) Bird-shot was free until the 16th March 1894

(c) Notification No. 2919, dated 27th June 1899

(d) Notification No. 1947, dated 28th April 1899

(e) Notification No. 2351, dated 22nd May 1899

(f) Notification No. 9388, dated 17th December 1909

(g) Commerce and Industry Department Notification No. 10813-128, dated 20th December 1914

(h) Commerce and Industry Department Notification No. 9297-135, dated 24th December 1910

(i) Under the Government of India Notification No. 745 D., dated the 2nd February 1920, all silver bullion and silver coin are

exempted from the import duty leviable thereon under Item 49 of Schedule II of the India Tariff Act, 1894 (VIII of 1894),

as subsequently amended.

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887.	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
METALS, unwrought and wrought, and articles made of metals—concluded										
Tin block	—	—	—	—	—	—	—	5 per cent	—	7½ per cent
„ foil, and other sorts	—	—	—	—	—	—	—	„	—	„
Zinc or spelter, nails	—	—	—	—	—	—	—	„	—	„
„ „ tiles or slabs, soft	—	—	—	—	—	—	—	„	—	„
„ „ „ hard	—	—	—	—	—	—	—	„	—	„
„ „ all other sorts, including boiler tiles	—	—	—	—	—	—	—	„	—	„
All other sorts of metals	—	—	—	—	—	—	5 per cent	„	—	„
Metallic Ores, all sorts.	—	—	—	—	—	—	—	—	—	„
MINERAL, AND ABRATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	5 per cent	5 per cent	—	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„	—	—
OIL—										
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petrole, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6	R a. p. 0 1 6
per Imperial gallon	—	—	—	—	—	—	—	—	—	—
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—	7½ per cent
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel (a) or for some sanitary or hygienic purpose (e)	—	—	—	—	—	—	—	„	—	„
All other sorts of oil, animal or vegetable, (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„	—	„
OLIOLE, also bran, and pollards fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—	„
OIL-CLOTH AND FLOOR-CLOTH, including lin-crusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	„
OPPIUM (b) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	—	R a. 24 0
OPPIUM (b) and its alkaloids (per ser of 80 tolas)	—	—	—	—	—	—	—	—	—	—
PACKING—engine and boiler—all sorts, excluding packing forming component part of any article included under "Machinery" and "Railway material"	—	—	—	—	—	—	—	—	—	7½ per cent
PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood and metals including glue and putty	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	„
PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms, and account and manuscript books, drawing and copy books, labels, advertising circulars, calendars, Christmas, Easter, and other cards, sheet or card almanacs and including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (d) which are free	Free	—	—	—	—	—	—	—	—	—
Articles made of paper and papier-mâché	—	—	—	—	—	—	—	—	—	—
PERFUMERY, except perfumed spirit, for which see under Liquors	—	—	—	—	—	5 per cent	—	—	—	—
PIECEGOODS not otherwise described, except cotton piecegoods	—	—	—	—	—	—	See "Textile fabrics not otherwise described"	See "Textile fabrics not otherwise described"	—	—
PIPES and other implements used in the consumption of tobacco and other narcotics	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
PITCH, TAR, AND DAMMER	—	—	—	—	—	—	—	—	—	—
PLANTS AND BULBS, living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—	—
POLISHES AND COMPOSITIONS	—	—	—	—	—	—	—	—	—	7½ per cent
PRECIOUS STONES AND PEARLS, unset [including the stones generically known as Cambay stones (e), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	Free	Free	—	Free (f)
PRINTS, Engravings and Pictures, including photographs and picture cards	—	—	—	—	—	—	—	—	—	7½ per cent
PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; aluminium lithographic plates stereoblocks, roller moulds, roller frames and stokes, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (g)	Free	—	—	—	—	—	Free	Free	—	2½ per cent
PROVISIONS, OILMAN'S STORES, AND GROCERIES (f) (g) (h).	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—	Free

(a) Notification No. 5754, dated 27th October 1902

(b) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) Notification No. 1959-101, dated the 1st March 1907

(d) Freed by No. 4528, dated 15th July 1904

(e) Financial Department letter No. 1327, dated 24th March 1897

(f) Singally and sozille freed by Notification No. 5584, dated 19th December 1896

(g) Fish-maws and shark-fins freed by Notification No. 4613, dated 29th October 1896

Duty fixed at 7½ per cent *ad valorem* by Act V of 1916

(h) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March 1903

(i) Notification No. 5567-52, dated 18th July 1906

(j) Freed by Notifications No. 2102-W, dated the 16th March 1916, and No. 7955-213, dated the 2nd September 1916

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1916—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANU- ARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
RAGS	—	—	—	—	—	—	Free	Free	—	Free
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing + and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, waggon, traversers, trolleys, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (a), and standards, wire and other materials for fencing: provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1880, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein: provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adopted for any other purpose	—	—	—	—	—	Free	"	"	—	2½ per cent
Rubber tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber not otherwise specified	—	—	—	—	—	Free	"	"	—	2½ per cent
SALT (b)— Imported into Burma per maund of 82½ lb avoirdupois	R a. 0 3	R a. 0 3	R a. 1 0(c)	R a. 1 0	R a. 1 0	—	—	—	—	7½ per cent
Imported to Bengal (e) Madras, Bombay, and Sind, per maund of 82½ lb avoirdupois	2 0	2 0	2 3(e)	2 8	2 8	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt (d)	Same rate as on excised salt	Same rate as on excised salt (d)
SALTED FISH, wet or dry, per maund of 82½ lb avoirdupois weight	—	—	—	—	0 6(f)	R a. 0 6	R a. 0 6	R a. 0 6	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the Gazette of India from time to time prescribe.	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the Gazette of India from time to time prescribe.
SEEDS of all sorts, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (i)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SHELLS AND COWRIES (g), including articles made of shell, not otherwise described	"	—	—	—	—	"	"	"	—	"
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections	"	—	—	—	—	—	Free	Free	—	2½ per cent
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	—	Free	Free	—	7½ per cent
SIZING for cotton, paper, or any other material	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SOAP	—	—	—	—	—	15 per cent	"	"	—	7½ per cent
SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	Free	—	—	—	—	—	Free	Free	—	Free
SPICES	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STARCH AND FARINA	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	"
STATIONERY, excluding paper, which see	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	"
STATUARY AND PICTURES and memorials of a public character intended to be put up in a public place including the materials used or to be used in their construction, whether worked or not	"	—	—	—	—	—	Free	Free	—	Free
STONE AND MARBLE, and articles made of stone and marble	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	—	"	"	—	—
SUGAR including molasses and saccharine produce of all kinds and confectionery (j)	Free	—	—	—	—	5 per cent	"	"	—	10 per cent
TALLOW AND GREASE, including stearine	"	—	—	—	—	"	"	"	—	7½ per cent
TEA	"	—	—	—	—	"	"	"	—	"
TEA-CRISTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of packing of tea for transport in bulk	—	—	—	—	—	Free	Free	Free	—	2½ per cent
TEA-WITHERING RACKS	—	—	—	—	—	—	5 per cent	Free (h)	—	7½ per cent
TEXTILE FABRICS (k)	—	—	—	—	—	—	5 per cent	5 per cent	—	"
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	"	"	—	"
TOYS, including toy-books, playing cards and requisites for all games and sports	"	—	—	—	—	"	"	"	—	"
UMBRELLAS, parasols, and sunshades, of all kinds and fittings therefor	"	—	—	—	—	"	"	"	—	"
WALKING STICKS and sticks for umbrellas, parasols, and sunshade of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	"	"	—	—
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"	—	7½ per cent
WOOD (l) AND TIMBER and articles made of wood not otherwise described	—	—	—	—	—	"	"	"	—	"
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—	Free
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ALL OTHER ARTICLES, manufactured or unmanufactured not included in any of the items enumerated	—	—	—	—	—	—	"	"	—	"

(a) Notification No. 1632, dated 10th April 1896

(b) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, to which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) By Notification No. 343, dated 19th January 1888

(d) By Notification No. 1542, dated 18th March 1903, the duty was fixed at one rupee for each maund of 82½ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to R1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to R1 with effect from the 20th March 1907 by Notification No. 1748 of the same date. This rate was enhanced to R 1-4 with effect from the 1st March 1916 by Notification No. 1545 of the same date. In case of Aden the duty is one rupee for each 140 lbs. avoirdupois

(e) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September 1894); also salt imported into British India and into any port in the provinces of Bengal and Bihar and Orissa and issued with the sanction of the Governor-General in Council for use in curing fish in those provinces and any process of manufacture is exempt from duty (Act IV of 1916).

(f) On imports into Burma only

(g) Mother-of-pearl shells freed by Notification No. 4511, dated 29th October 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent.

(h) By Notification No. 2898, dated 3rd July 1896

(i) By Notification No. 9088-118, dated 30th September, 1908

(j) Duty on confectionery was fixed at 7½ per cent *ad valorem* by Act IV of 1916

(k) Includes flax twist and yarn, and manufactures of flax, haberdashery and millinery, hemp manufactures, hosiery, jute, twist and yarn and jute manufactures, excluding second-hand or used gunny bags, silk yarn, noils, and warps, silk thread, silk piece-goods and other manufactures of silk, woollen yarn, knitting wool and other manufactures of wool, including felt, all other sorts of yarns and textile fabrics not otherwise specified

(l) Duty on firewood was fixed at 2½ per cent *ad valorem* by Act IV of 1916

No. 113 —RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919

ARTICLES	ACT XI OF 10TH MARCH 1882	ACT IX OF 10TH AUG- UST 1893	ACT IX OF 20TH MARCH 1903	ACT IV OF 8TH MARCH 1916	ACT VI OF 7TH MARCH 1917	ACT XIX OF 17TH SEPTEMBER 1919
GRAIN—	R a.	R a.	R a.	R a.	R a.	R a.
Rice in the husk (paddy), per maund of 82 $\frac{2}{7}$ lb avoirdupois	0 3	0 3	—	0 3	—	—
Rice not in the husk, per maund of 82 $\frac{2}{7}$ lb avoirdupois	—	—	—	—	—	—
Rice-flour, per maund of 82 $\frac{2}{7}$ lb avoirdupois (a)	—	0 3	—	0 3	—	—
Hides and Skins, raw (b)	—	—	—	—	—	15 per cent. (?)
Jute (c) other than Bimlipatam Jute—						
Jute, raw—						
(1) Cuttings, per bale of 400 lbs.	—	—	—	0 10	1 4	—
(2) All other descriptions, per bale of 400 lbs.	—	—	—	2 4	4 8	—
Jute manufactures when not in actual use as coverings, receptacles or bindings for other goods—						
(1) Sacking (cloth, bags twist, yarn, rope and twine) per ton of 2,240 lbs	—	—	—	10 0	20 0	—
(2) Hessians and all other descriptions of jute manufactures not otherwise specified, per ton of 2,240 lbs.	—	—	—	16 0	32 0	—
Tea { Tea cess (d)	—	—	$\frac{1}{4}$ pie per lb.	$\frac{1}{4}$ pie per lb	—	—
{ Customs duty per 100 lbs.	—	—	—	R a. 1 8	—	—

(a) Rice bran and rice dust are free

(b) Provided that, subject to such condition as the Governor General in Council may by notification in the *Gazette of India* prescribe, a rebate shall be granted to the exporter of two-thirds of the duty levied on hides or skins exported to any part of His Majesty's dominions or of the territories of any Indian prince or chief under the suzerainty of His Majesty or in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty's dominions

(c) An additional customs duty of 2 a. per bale of 400 lbs. of Jute (raw) including jute cuttings and rejections; and of 12 as. per ton of 2,240 lbs., on manufactured jute are levied when exported by Sea from the Port of Calcutta to any other port whether beyond or within India for the benefit of the Calcutta Improvement Trust (Bengal Act V of 1911).

(d) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound may be reduced

NOTE.—A cess of one rupee per maund of 82 $\frac{2}{7}$ lbs. avoirdupois weight on Indigo produced in India and exported from any customs port beyond the limits of British India or to Aden has been levied from 1st April 1918, for the promotion of research in the interests of the indigo industry in India (Act III of 1918).

INCOME TAX

[FOR TABLES, SEE PAGES 262 TO 271]

The income tax in India in 1917-18 yielded R7,11 lakhs or 4·2 per cent of the total revenue as against 34 per cent in the United Kingdom. The tax is accordingly not of such importance in India as it is in the taxation system of the United Kingdom.

History

The first general income tax was levied in 1860 to relieve the financial burdens of the immediately preceding years. The Act was on the English model and was to have effect for a period of 5 years. It ceased, therefore, to operate in 1865, but the financial position did not permit of direct taxation being abandoned. In 1867 an Act was therefore passed, imposing a license tax on professions and trades excluding agriculture, and the tax continued to be levied till the end of 1872-73. No further taxation was imposed until 1877 when a license tax was levied on traders and artisans to meet a portion of the Famine Insurance grant, and Acts were passed in 1878 for this purpose for the United Provinces, the Punjab, Bengal, Madras, and Bombay. These Acts remained in force until 1886. The license tax of 1878 was, however, converted into a general income tax by the Income Tax Act, II of 1886, applying to all India, which came into operation on the 1st April 1886. All sources of non-agricultural income were taxed. They were divided into four classes, namely, (1) Salaries and pensions, (2) Profits of Companies, (3) Interest on Securities, and (4) other sources. A general rate of 5 pies in the rupee (a little more than 2½ per cent) was levied on all incomes over R2,000 per annum, incomes between R500 to R2,000 derived from salaries and interest on securities were taxed at the rate of 4 pies in the rupee (a little over 2 per cent), and similar incomes derived from other sources were taxed at fixed rates according to classes. Incomes below R500 were not assessed with the result that the tax was collected from a very small proportion of the total population. Incomes derived from land and agriculture were exempted. Charities and religious endowments were also free from the tax. There were some other minor exceptions, which are noted at the foot of respective tables. In 1903 the favourable financial conditions permitted the exemption from the tax of incomes between R500 and R1,000 per annum, that is to say, the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903, with effect from 1st April 1903. In 1916 the income tax was revised, raised and graduated by the Income Tax (Amendment) Act (V of 1916) in order to meet the deficit arising out of war conditions. By this Act salaries and pensions between R1,000 and less than R2,000 were taxed at 4 pies in the rupee, those between R2,000 and less than R5,000 at 5 pies, those between R5,000 and less than R10,000 at 6 pies, those between R10,000 and less than R25,000 at 9 pies, and those amounting to R25,000 and upwards at one anna. Profits of companies and interest on securities were taxed at one anna in the rupee, but this was subject to abatement or exemption, in the case of individual shareholders who could show that their total income was such as to warrant a lower rate of taxation or none at all. Other sources of income between R1,000 and less than R2,000 were taxed at fixed rates according to classes, and those amounting to R2,000 and above according to rates and scales similar to those fixed for salaries and pensions of like amounts. In 1917 a Super-tax was imposed, by the Super-tax Act, VIII of 1917, on income in addition to the ordinary income tax imposed by the Income Tax Act. The rates of this Super-tax were :—in respect (1) of the first fifty thousand rupees of taxable income—one anna in the rupee, (2) of the next fifty thousand rupees one-and-a-half anna, (3) of the next fifty thousand rupees—two annas, (4) of the next fifty thousand rupees—two-and-a-half anna, (5) of all taxable income over two lakhs of rupees—three annas. In 1918 a new Income Tax Act (VII of 1918) was passed, consolidating and amending the laws relating to Income-tax. By this Act the sources of taxable income were classified as (i) salaries, (ii) interest on securities, (iii) income derived from house property, (iv) income derived from business, (v) professional earnings, and (vi) income derived from other sources. Agricultural income was exempted as before. The rates of tax imposed on all these classes of taxable income are the same as provided in Act V of 1916, except in the case of a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners, the rate of tax for such a company or firm being one anna in the rupee (*i.e.*, the maximum rate of income tax). In 1919 the taxable minimum of income was raised from R1,000 to R2,000 by the Indian Income Tax (Amendment) Act, IV of 1919, with effect from 1st April 1919.

Total tax and number of assesseses

The total proceeds of the tax in 1917-18 amounted to R7,11 lakhs as against R5,55 lakhs in 1916-17. The total number of assesseses was 382,532 as against 357,021 in 1916-17, being less than two per mille of the total population. The classes with an annual income of R1,000 to R2,000, *i.e.*, those paying the rate of 4 pies in the rupee, contained 237,000 assesseses, or 62 per cent of the total, and paid a revenue of R66 lakhs or 9·3 per cent of the collections, those with an annual income of R2,000 to R5,000, *i.e.*, paying the rate of 5 pies in the rupee contained 94,000 assesseses, or 24 per cent of the total, with a revenue of R73 lakhs or 10 per cent of collections. Those with an annual income of R5,000 to R10,000, *i.e.*, paying the rate of 6 pies in the rupee contain 31,000 assesseses, or 8 per cent of the total, with a revenue of R68 lakhs or 9·5 per cent of the collections; those with an annual income of R10,000 to R25,000, *i.e.*, paying the rate of 9 pies in the rupee, contain 14,000 assesseses or 3·8 per cent of the total with a revenue of R98 lakhs or 13·8 per cent of the collections, and those with an annual income of R25,000 and above, *i.e.*, paying the rate of one anna in the rupee, contained 4,500 assesseses or 1·2 per cent of the total, with a revenue of R4,05 lakhs or 57 per cent of the collections.

Classification of income

Of the four parts or groups of income, Part I—Salaries and pensions (mostly Government servants) yielded in 1917-18 R1,25 lakhs or 17·6 per cent, Part II—Profits of Companies R1,94 lakhs or 27·2 per cent, Part III—Interest on Securities R39 lakhs or 5·5 per cent, and Part IV—other sources nearly R3,52 lakhs or 49·5 per

INCOME TAX

cent. Under Part I—Salaries and pensions, incomes are divided into 22 classes and the largest number		
	Total collection (R 1,000)	Per cent. of total
Bengal	2,06,71	29.1
Bombay	2,05,14	28.8
Madras	73,85	10.4
Burma	47,25	6.6
United Provinces	46,62	6.5
Punjab	35,23	5.0
Bihar and Orissa	22,18	3.1
C. P. and Berar	15,06	2.1
Assam	8,25	1.2
Delhi	5,41	.8
N. W. Frontier Province	2,97	.4
Other Provinces and Departments of Government	42,66	6.0
TOTAL	7,11,33	100

of assesseees is in the class with an annual income of R1,000 but less than R1,250, namely, 41,000 persons paying a revenue of R8 lakhs; coming next in importance are those with an income of R 2,000 but less than R 5,000 (33,000 assesseees with a revenue of R23 lakhs), of R5,000 but less than R10,000 (13,000 assesseees with a revenue of R25 lakhs), and of R1,250 but less than R1,500 (10,000 assesseees with a revenue of R3 lakhs). The marginal statement shows the total amount of income tax collected in each province with the proportion to the total amount collected in British India during 1917-18. In Bombay every 256 persons account for one assessee with a non-agricultural income of not less than R1,000, in Burma 366, in the Punjab (including Delhi) 456, in Bengal 696, in Madras 785, in the Central Provinces and Berar 793, in the United Provinces 1,057, in Assam 1,058, and in Bihar and Orissa 1,545.

The marginal table shows the growth of the total collections and the growth of the total estimated income Taxable

	Total collection of Tax	Estimated income
	Rs. (lakhs)	Rs. (lakhs)
1886-87	1,37	57,36
1902-03	2,10	87,75
1907-08	3,24	90,53
1912-13	2,53	1,02,19
1917-18	7,11	1,67,87

The total collections comprise the actual tax collected in the year and the arrears of previous years. Refunds are not deducted from the figures shown as "collections" in these tables. They amounted to R1,44,502 in 1913-14, R1,63,726 in 1914-15, R1,63,425 in 1915-16, R3,42,738 in 1916-17, and R4,59,850 in 1917-18, being about two-third per cent on the total collections.

Taking the average incidence of taxation on the assesseees, Bengal is first with R316 per head; then come successively Bombay (R267), Burma (R163), Madras (R140), Assam (R130), the United Provinces (R105), Bihar and Orissa (R99), the Punjab (including Delhi) (R93), and the Central Provinces and Berar (R86).

	Number of assesseees	Incidence per head of population
		R. a. p.
Bombay	80,081	1 0 6
Bengal	62,943	0 7 3
Burma	23,923	0 6 7
Madras	55,770	0 3 1
Punjab (including Delhi)	42,686	0 2 10
Assam	5,954	0 1 9
North-West Frontier Province	2,936	0 1 8
Central Provinces and Berar	15,514	0 1 5
United Provinces	39,514	0 1 4
Bihar and Orissa	20,186	0 0 10

The number of persons assessed to income tax, exclusive of Government servants assessed on their salaries, in the principal provinces in 1917-18 and the incidence of the tax per head of population were as stated in the marginal table.

About 85 per cent of the Bengal, 76 per cent of the Bombay, 70 per cent of the Burma and 37 per cent of the Madras collections were derived from the Presidency towns.

INCOME TAX*

No. 114.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA, in the ten years 1908-09 to 1917-18

	Salaries and Pensions (Part I)		Profits of Companies (Part II)		Interest on Securities (Part III)	Other sources of Income (Part IV)		TOTAL	
	Number	R	Number	R	R	Number	R	Number	R
1908-09	87,717	65,63,672	7,104	29,87,479	11,62,291	172,798	1,23,10,225	267,619	2,30,23,667
1909-10	90,289	68,59,017	7,539	27,92,116	11,63,144	177,795	1,23,81,206	275,623	2,31,95,483
1910-11	85,014	64,14,945	7,952	25,09,943	11,85,451	184,908	1,28,54,031	277,822	2,29,64,370
1911-12	88,554	68,40,649	8,162	25,32,230	12,11,310	192,272	1,34,19,531	288,988	2,40,03,720
1912-13	93,690	71,11,585	8,377	24,67,156	12,25,404	201,623	1,45,02,541	303,690	2,53,06,686
1913-14	100,287	74,33,228	8,740	40,08,542	12,76,388	213,366	1,56,86,447	322,393	2,84,04,605
1914-15	109,889	78,19,943	8,818	43,03,979	13,28,260	220,247	1,63,04,202	338,954	2,97,56,384
1915-16	108,375	79,49,119	8,296	41,11,723	13,88,440	225,870	1,70,13,955	342,541	(a) 3,04,63,283
1916-17	113,887	1,11,00,156	2,877	1,37,12,556	33,59,552	240,257	2,71,86,023	357,021	(a) 5,54,77,740
1917-18	124,322	1,25,03,984	1,769	1,93,70,128	38,90,775	256,441	3,52,32,797	382,532	(a) 7,11,32,947

* Compiled from figures supplied by the Local Governments and Administrations

NOTE.—For figures for earlier years, see Part IV (of Statistics of British India, 6th issue
(a) See note marked * at foot of table No. 116.

No. 115.—COST of COLLECTION (in rupees) in each PROVINCE, in the ten years from 1908-09 to 1917-18

	Burma	Assam (a)	Bengal (b)	Bihar and Orissa	United Provin- ces	Ajmer- Merwara	Punjab including Delhi	North- West Frontier Province	Bombay	Central Provin- ces and Berar	Madras	Banga- lore	Coorg	TOTAL
1908-09	37,689	32,200	1,72,236	..	1,154	1,217	11,669	954	91,439	10,177	37,658	200	..	3,96,593
1909-10	40,677	35,828	1,71,484	..	1,150	1,244	11,422	991	94,169	9,837	38,891	200	..	4,05,893
1910-11	45,432	36,263	1,71,587	..	1,250	1,174	10,908	1,081	1,07,686	8,796	35,525	200	..	4,19,922
1911-12	46,272	5,449	1,71,148	41,627	1,707	1,292	11,325	1,376	1,16,620	9,809	36,930	200	..	4,43,755
1912-13	49,981	4,670	1,69,579	40,780	1,561	1,208	12,680	1,152	1,26,263	12,059	36,989	200	..	4,57,122
1913-14	51,780	1,593	1,67,989	45,234	1,663	1,397	18,572	977	1,41,357	13,006	39,191	200	..	4,82,959
1914-15	51,147	1,591	1,70,755	45,706	1,720	1,207	15,298	889	1,53,938	15,421	41,190	200	..	4,99,162
1915-16	53,425	1,676	1,72,175	46,675	1,949	1,348	14,389	954	1,60,427	16,430	60,547	200	..	5,30,195
1916-17	55,500	4,689	1,89,855	47,965	2,092	1,140	27,248*	903	1,74,452	17,148	66,273	217§	40¶	5,87,522
1917-18	61,356	4,428	1,98,523	47,380	2,205	1,052	33,767*	990	1,99,796	27,008	69,125	241§	46¶	6,45,927

NOTE.—The figures in these tables do not exactly correspond with those of the Finance and Revenue Accounts, as they are taken from the administration reports, and include in some cases collections made after the close of the financial year

(a) Includes Eastern Bengal for the years 1908-09 to 1910-11

(b) Includes Bihar and Orissa up to 1910-11 and excludes Eastern Bengal from 1908-09 to 1910-11

*Excluding Delhi

§ Cost and miscellaneous

¶ Commission

No. 116.—COLLECTIONS (in rupees) under each part † or group of INCOMES in each PROVINCE of BRITISH INDIA, in the ten years 1908-09 to 1917-18

	Part I	Part II	Part III	Part IV	TOTAL	Part I	Part II	Part III	Part IV	TOTAL
	1908-09					1909-10				
Burma	5,76,127	3,64,705	23,189	8,16,305	17,80,326	6,30,697	3,97,974	24,903	7,80,498	18,34,072
Eastern Bengal and Assam(a)	3,77,258	24,071	7,756	7,66,708	11,75,793	3,81,025	20,434	6,297	7,92,557	12,60,313
Bengal(a)	12,81,043	12,13,386	1,41,539	29,88,901	56,24,869	13,11,815	12,05,002	1,42,568	29,19,475	55,78,860
United Provinces	4,54,872	2,32,351	40,758	15,05,159	22,33,140	4,53,653	2,10,668	40,234	14,99,236	22,03,791
Punjab	2,78,897	84,253	15,715	10,31,989	14,10,854	2,88,053	78,125	18,556	10,66,947	14,51,081
North-West Frontier Province	43,482	181	399	85,096	1,29,153	44,788	..	556	86,819	1,32,163
Bombay	9,93,431	7,74,332	3,90,124	25,71,465	47,29,352	10,31,174	5,76,305	3,93,351	26,83,798	46,84,628
Central Provinces and Berar	1,41,422	56,966	1,874	3,63,545	5,63,807	1,44,414	31,468	1,773	3,58,549	5,36,201
Madras	5,52,757	2,05,087	68,571	21,21,555	29,47,970	5,92,863	2,38,672	69,350	21,28,109	30,28,994
Other Provinces and Departments of Government	18,64,383	32,147	4,72,366	59,502	24,28,398	19,80,538	33,438	4,65,556	65,218	25,44,780
TOTAL	65,63,672	29,87,479	11,62,291	1,23,10,225	2,30,23,667	68,59,017	27,92,116	11,62,144	1,23,81,206	2,31,95,483
	1910-11					1911-12				
Burma	6,80,222	3,98,327	27,194	7,87,208	18,92,951	7,45,233	4,02,032	30,680	7,67,282	19,45,237
Eastern Bengal and Assam (a)	4,00,253	7,880	6,719	8,19,989	12,34,841	2,08,387	2,068	463	1,61,428	3,72,346
Bengal (a)	13,60,988	9,27,114	1,50,631	29,23,340	53,62,973	14,19,556	9,60,728	1,55,411	27,88,649	53,24,744
Bihar and Orissa	..	..	..	..	..	2,18,461	2,613	4,981	9,48,408	11,74,463
United Provinces	4,64,823	2,15,770	40,155	15,87,143	23,07,891	5,24,092	2,17,000	40,885	16,20,102	24,02,079
Punjab	2,98,408	77,737	17,557	11,02,647	14,96,349	3,63,639	86,673	19,496	11,43,034	16,12,842
North-West Frontier Province	49,380	384	332	87,638	1,37,734	50,402	727	425	90,907	1,42,461
Bombay	11,00,903	5,90,899	4,13,862	29,77,764	50,83,428	11,68,515	5,84,758	4,20,904	31,90,490	53,64,667
Central Provinces and Berar	1,53,669	39,050	1,627	4,07,325	6,01,671	1,74,089	49,820	2,125	4,69,021	6,95,055
Madras	6,48,858	2,45,435	67,868	21,07,138	30,69,299	6,75,139	2,18,021	73,725	21,69,018	31,35,903
Other Provinces and Departments of Government	12,57,441	7,347	4,59,506	53,839	17,78,139	12,92,736	7,790	4,62,205	71,192	18,33,923
TOTAL	64,14,945	25,09,943	11,85,451	1,28,54,031	2,29,64,376	68,40,649	25,32,230	12,11,310	1,34,19,531	2,40,03,720
	1912-13					1913-14				
Burma	7,73,639	2,95,766	29,292	8,75,722	19,74,419	8,09,010	4,77,676	29,560	9,69,984	22,86,230
Assam	2,16,059	3,120	738	1,78,929	3,98,846	2,32,677	3,232	716	1,88,457	4,25,082
Bengal	14,61,164	9,55,264	1,59,618	29,56,725	55,32,771	15,19,884	17,46,226	1,70,567	31,84,332	66,21,009
Bihar and Orissa	2,77,996	20,606	6,117	10,08,210	13,12,929	2,96,207	25,749	6,837	10,42,581	13,71,374
United Provinces	5,26,205	2,43,322	42,643	16,82,041	24,94,211	5,58,046	3,29,650	41,885	17,33,778	26,63,369
Punjab (including Delhi)	3,76,087	1,04,241	17,320	12,60,721	17,58,369	3,85,666	1,00,755	16,996	13,69,329	18,72,746
North-West Frontier Province	50,707	683	251	92,680	1,44,321	54,332	492	99	96,651	1,51,574
Bombay	12,46,875	5,73,142	4,48,025	34,60,430	57,28,472	13,12,070	9,69,767	4,60,374	38,83,430	66,25,641
Central Provinces and Berar	1,80,599	36,758	1,899	5,08,497	7,27,753	1,94,304	59,327	2,674	5,84,134	8,40,439
Madras	6,94,829	2,25,285	66,264	24,13,930	34,00,308	7,32,874	2,85,735	65,957	25,62,982	36,47,548
Other Provinces and Departments of Government	13,07,425	8,969	4,53,237	64,656	18,24,287	13,38,158	9,933	4,80,723	70,789	18,99,603
TOTAL	71,11,585	24,67,156	12,25,404	1,45,02,541	2,52,06,686	74,33,228	40,08,542	12,76,388	1,56,86,447	2,84,04,605
	1914-15					1915-16				
Burma	8,28,591	6,91,883	31,766	9,76,095	25,28,335	8,39,582	6,71,868	53,063	9,20,277	24,64,836*
Assam	2,46,149	3,875	482	2,07,299	4,57,805	2,50,749	2,498	716	2,06,358	4,60,321
Bengal	15,91,908	19,80,027	1,81,158	32,00,326	69,53,419	16,49,686	18,22,965	1,86,474	34,05,367	70,64,492
Bihar and Orissa	3,08,850	34,928	6,820	10,61,687	14,12,185	3,21,304	13,029	8,137	10,73,318	14,15,788
United Provinces	5,66,217	2,09,288	40,486	17,97,041	26,13,032	5,81,408	3,09,427	42,745	18,52,013	27,85,593
Punjab (including Delhi)	4,03,063	1,25,431	19,205	14,27,209	19,74,908	3,91,076	99,665	18,666	14,36,381	19,45,788
North-West Frontier Province	55,884	304	310	1,08,609	1,65,107	56,230	385	782	1,12,122	1,69,519
Bombay	13,94,367	9,19,774	4,82,197	40,17,603	68,13,841	14,16,554	8,39,448	5,24,432	44,59,873	72,40,307
Central Provinces and Berar	2,05,517	48,452	2,667	6,32,607	8,89,243	2,06,853	61,643	3,116	6,57,523	9,29,135
Madras	7,71,345	2,81,495	65,242	28,22,918	39,41,000	7,82,410	2,79,823	68,667	28,35,377	39,66,277
Other Provinces and Departments of Government	14,48,052	8,522	4,97,927	53,008	20,07,509	14,53,267	10,972	5,01,642	55,346	20,21,227
TOTAL	78,19,943	43,03,979	13,28,260	1,63,04,202	2,97,56,584	79,49,119	41,11,723	13,88,440	1,70,13,955	3,04,63,283*
	1916-17					1917-18 (b)				
Burma	11,19,766	13,71,211	70,591	14,48,526	40,10,094	12,17,897	18,96,407	84,192	15,26,026	47,24,522
Assam	4,07,494	9,130	1,844	2,52,566	6,70,834	4,27,080	1,21,670	1,726	2,74,717	8,25,193
Bengal	22,10,844	80,36,643	(c) 4,33,447	61,75,661	1,68,56,595	24,53,023	1,02,08,404	(c) 4,78,924	75,30,798	2,06,71,149
Bihar and Orissa	4,64,323	53,536	16,825	14,67,974	20,02,658	5,14,798	47,100	23,202	16,33,125	22,18,225
United Provinces	8,08,132	8,20,053	1,01,041	24,94,653	42,23,879	8,43,935	9,77,354	1,20,103	27,20,899	46,62,291
Punjab	5,29,122	1,40,805	42,070	17,26,998	24,38,995	5,52,975	5,52,576	62,574	23,54,715	35,22,840
Delhi	1,02,826	27,068	3,910	1,85,658	4,33,325	1,01,768	34,636	7,118	2,65,692	5,40,720
North-West Frontier Province	93,398	286	1,077	1,62,710	2,57,471	99,511	1,043	1,670	1,94,425	2,96,649
Bombay	18,50,979	24,14,067	13,28,481	83,39,497	1,39,33,024	20,87,340	44,49,200	15,87,200	1,23,90,379	2,05,14,119
Central Provinces and Berar	2,91,892	1,06,630	6,197	8,92,018	12,96,737	3,06,166	1,70,478	8,510	10,20,551	15,05,705
Madras	10,24,392	6,93,827	1,63,862	39,33,518	58,15,599	10,85,880	8,70,855	2,08,258	52,20,302	73,85,295
Other Provinces and Departments of Government	21,96,988	39,300	11,90,407	1,06,244	35,38,529†	28,13,611	40,405	13,07,298	1,01,168	42,66,239‡
TOTAL	1,11,00,156	1,37,12,556	33,59,552	2,71,86,023	5,54,77,740*	1,25,03,984	1,93,70,128	38,90,775	3,52,32,797	7,11,32,947*

* Includes R46 in 1915-16; R1,19,453 in 1916-17 and R1,35,263 in 1917-18 of which details by parts are not available

† Part I—Salaries and Pensions; Part II—Profits of companies; Part III—Interest on securities; and Part IV—Other sources of income

(a) The figures from 1908-09 relate to the provinces of Bengal and Eastern Bengal and Assam as constituted in October 1905 and those from 1911-12 relate to the provinces of Assam and Bengal as reconstituted in 1912

NOTE.—“Other Provinces and Departments of Government” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works department on account of the profits of certain Railway Companies

(b) As for details see tables Nos. 118 and 120

§ Includes R1,13,863 and R1,31,506 in 1916-17 and 1917-18 respectively, of which details by parts are not available

‡ Includes R5,590 and R3,757 in 1916-17 and 1917-18 respectively, of which details by parts are not available

|| Including R43,915 and R51,491 being the tax on salaries paid in the Royal Indian Marine Department calculated on the recovery in October 1916 and October 1917 respectively, the actuals at the end of March, 1917 and March, 1918, respectively being R39,633 and R65,809

(c) Including R48,837 and R56,320 levied on interest on securities of the Government of India in 1916-17 and 1917-18 respectively

No. 117.—COLLECTIONS (in rupees) of INCOME TAX in the CITIES of CALCUTTA, BOMBAY, MADRAS and RANGOON, in the ten years from 1908-09 to 1917-18

	Calcutta	Bombay	Madras	Rangoon	TOTAL
1908-09	37,27,718	31,86,865	7,51,129	9,94,734	86,60,446
1909-10	36,44,305	31,66,518	7,47,702	10,46,100	86,04,625
1910-11	33,55,900	34,55,211	7,32,090	10,83,884	86,30,985
1911-12	35,41,638	36,21,292	7,26,344	10,87,736	89,77,010
1912-13	36,89,636	37,99,178	8,51,345	10,24,550	93,64,709
1913-14	46,79,404	44,80,633	8,44,881	12,78,376	1,12,83,294
1914-15	49,24,281	46,08,491	9,57,616	15,15,633	1,20,06,021
1915-16	49,49,002	48,77,895	9,14,128	14,64,268	1,22,05,293
1916-17	1,40,66,044*	1,00,75,857	17,66,056	26,16,753	2,85,24,710
1917-18	1,74,96,509*	1,55,93,682	27,43,864	32,99,296	3,91,33,351

* Including R23,004 in 1916-17 and R24,559 in 1917-18 on account of the Calcutta Customs

No. 118.—COLLECTIONS of INCOME TAX on SALARIES and PENSIONS (PART I of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA, in the ten years from 1908-09 to 1917-18

CLASS OF INCOME		PAID BY GOVERNMENT				Paid by local authorities		Paid by Companies, Public Bodies, Associations, and private employers		TOTAL	
		Salaries		Pensions, annuities and gratuities							
		Number	R	Number	R	Number	R	Number	R	Number	R
I	1,000 but less than 1,250	12,796	2,89,203	2,392	50,327	3,918	51,536	22,093	3,89,058	41,199	7,80,124
II	1,250 " " " 1,500	3,472	94,583	974	20,960	669	17,043	4,810	1,36,279	9,925	2,68,865
III	1,500 " " " 1,750	3,838	1,22,142	744	19,361	518	15,540	3,913	1,29,835	9,013	2,86,878
IV	1,750 " " " 2,000	4,732	1,77,027	707	21,565	555	18,157	3,831	1,58,104	9,825	3,74,853
TOTAL I to IV		24,838	6,82,955	4,817	1,12,213	5,660	1,02,276	34,647	8,13,276	69,962	17,10,720
V	2,000 but less than 5,000	13,607	9,80,484	2,796	1,59,257	1,531	93,779	14,857	10,98,898	32,791	23,32,418
VI	5,000 " " " 10,000	5,851	11,78,509	416	55,634	406	75,508	5,948	11,77,054	12,621	24,86,705
VII	10,000 " " " 15,000	2,642	11,87,971	75	25,673	140	54,662	1,509	7,08,241	4,366	19,76,547
VIII	15,000 " " " 20,000	1,225	8,47,541	26	13,749	31	18,800	369	2,59,338	1,651	11,39,428
IX	20,000 " " " 25,000	630	5,40,519	6	4,984	12	9,379	126	1,38,152	774	6,93,034
TOTAL VII to IX		4,497	25,76,031	107	44,406	183	82,841	2,004	11,05,731	6,791	38,09,009
X	25,000 but less than 30,000	348	4,70,654	3	5,332	7	10,774	66	1,06,702	424	5,93,462
XI	30,000 " " " 40,000	221	3,83,914	7	24,306	9	17,888	47	1,09,072	284	5,35,180
XII	40,000 " " " 50,000	126	3,09,791	...	...	1	2,570	16	45,520	143	3,57,881
XIII	50,000 " " " 1,00,000	36	1,32,561	4	14,228	...	...	9	36,580	49	1,83,369
XIV	1,00,000 " " " 1,50,000	9	54,658	...	...	...	...	1	7,848	10	62,506
XV	1,50,000 " " " 2,00,000	...	...	...	...	...	...	1	11,835	1	11,835
XVI	2,00,000 " " " 2,50,000	...	...	...	...	...	...	...	...	...	...
XVII	2,50,000 " " " 3,00,000	1	15,675	...	...	...	...	...	...	1	15,675
XVIII	3,00,000 " " " 3,50,000	...	...	...	...	...	...	...	...	...	...
XIX	3,50,000 " " " 4,00,000	...	...	...	...	...	...	...	...	...	...
XX	4,00,000 " " " 4,50,000	...	...	...	...	...	...	...	...	...	...
XXI	4,50,000 " " " 5,00,000	...	...	...	...	...	...	...	...	...	...
XXII	5,00,000 and more	...	...	...	...	...	...	...	...	...	...
TOTAL X to XXII		741	13,67,253	14	43,866	17	31,232	140	3,17,557	912	17,59,908
GRAND TOTAL, 1917-18		49,534	67,85,232†	8,150	4,15,376	7,797	3,87,848(a)	58,942(a)	46,64,498 (a)	124,322 (a) (b)	1,25,03,984 (a) (b)
1916-17	45,625	61,09,797†	7,743	4,08,422	7,335	3,62,732	53,363	40,57,937	113,887 (b)	1,11,00,156 (b)	
1915-16	41,790	38,51,794	8,049	5,65,678	7,186	2,90,124	51,349	30,84,045	1,08,375 (b)	79,49,119 (b)	
1914-15	40,445	37,82,877	10,724	6,01,006	7,123	2,83,125	51,469	29,84,034	1,09,889 (b)	78,19,943 (b)	
1913-14	37,063	36,38,184	5,722	3,42,294	6,551	2,70,489	48,880	28,34,493	1,00,287 (b)	74,33,228 (b)	
1912-13	36,791	37,32,406	5,915	3,46,410	5,871	2,58,191	45,182	26,61,396	93,690 (b)	71,11,585 (b)	
1911-12	36,397	36,67,084	5,209	2,96,835	5,470	2,44,430	41,502	25,12,544	88,554 (b)	68,40,649 (b)	
1910-11	34,216	33,78,394	5,356	2,97,698	5,852	2,44,914	38,402	22,76,830	85,014 (c)	64,14,945 (c)	
1909-10	41,915	39,60,388	5,090	2,94,211	5,402	2,39,064	36,775	21,46,694	90,289 (d)	68,59,017 (d)	
1908-09	39,835	38,20,263	5,298	3,00,274	5,085	2,18,505	36,426	20,17,419	87,717 (e)	65,63,672 (e)	

NOTE.—The tax is levied on any salary, annuity, pension or gratuity paid to any person residing in British India or serving on board a ship by the Government or by a Company, or by public bodies, associations, private employers or by a local authority. The salary includes allowances, fees, commissions, perquisites or profits received but not travelling, tentage, horse or sumptuary or any other allowances granted to meet specific expenditure. The salary of any military officer not exceeding R500 a month is exempted from the tax. The amount paid under a policy of Life Assurance, Service, Provident Funds, etc., are deducted from the full salaries or emoluments for assessment

(a) Includes 1,346 assesseees and tax R1,51,982 in cols. 8 and 9, R2,212 in col. 7 and 100 assesseees and tax R2,282 in cols. 10 and 11, the details of which by classes are not available

(b) Includes arrear collections R1,23,385, R1,18,833, R1,29,226, R1,55,323, R1,57,478 R1,76,277 and R2,65,085 in each year from 1911-12 to 1917-18 respectively and 1,271, 1,323, 1,380, 1,301, 1,312, and 4 assesseees with tax R96,106, R95,943, R99,500, R1,05,323 R1,05,902 and R558 in 1911-12, 1912-13, 1913-14, 1914-15, 1915-16, and 1916-17 respectively, the details of which by classes are not available; but excludes 161, 176, 31, 172, 177, 183 and 20 assesseees with tax R8,646, R9,380, R10,498, R11,042, R10,373, R15,567 and R16,340 in 1911-12, 1912-13, 1913-14, 1914-15, 1915-16, 1916-17 and 1917-18 relating to Bangalore and Travancore

(c) Includes arrear collections R1,24,876 and 1,283 assesseees with tax R95,107 in 1910-11, the details of which are not available; but excludes 147 assesseees with tax R8,080 relating to Bangalore and Travancore

(d) Includes arrear collections R1,32,677 and 1,247 assesseees with tax R93,758 in 1909-10, the details of which are not available; but excludes 140 assesseees with tax R7,775 relating to Bangalore and Travancore

(e) Includes arrear collections R1,22,662 and 1,200 assesseees with tax R91,827, the details of which by classes are not available; but excludes 127 assesseees with tax R7,278 relating to Bangalore and Travancore

† Including R43,915 and R54,491 being the tax on salaries paid in the Royal Indian Marine Department calculated on the recovery in October 1916 and October 1917 respectively, the actuals to end of March 1917 and March 1918, being R39,633 and R65,089 respectively

INCOME TAX

No. 119.—COLLECTIONS of INCOME TAX ON PROFITS of COMPANIES (PART II of SCHEDULE II of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1916-17

Sources of Income.	At 4 PIES IN THE RUPEE		At 5 PIES IN THE RUPEE		At 6 PIES IN THE RUPEE		At 9 PIES IN THE RUPEE		At 1 ANNA IN THE RUPEE		TOTAL	
	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax
		R		R		R		R		R		R
1. Banking	1	3	2	565	3	1,069	1	721	281	8,51,521	288	8,53,879
2. Building and Land	...	...	1	105	...	...	...	...	20	2,74,640	21	2,74,745
3. Cotton spinning and weaving	...	...	2	6,129	...	...	...	...	151	10,87,450	153	10,93,579
4. Cotton pressing, ginning, and cleaning	...	...	...	...	...	...	...	...	177	2,14,367	177	2,14,367
5. Flour mills	...	...	...	376	...	...	...	...	51	47,437	51	47,437
6. Insurance, fire, life, and marine	...	...	2	...	...	...	...	...	76	3,11,637	78	3,12,013
7. Jute spinning and weaving	...	...	...	...	...	...	...	...	39	44,01,466	39	44,01,466
8. Jute pressing	...	...	...	...	...	...	...	...	10	76,984	10	76,984
9. Landing, shipping and warehousing	...	...	...	...	...	...	...	...	6	26,191	6	26,191
10. Mining coal	...	...	2	241	...	...	...	...	...	...	...	...
11. Mining other minerals, including petroleum	...	...	...	...	...	...	...	...	59	4,97,336	63	4,99,265
12. Paper mills	...	...	...	...	...	...	2	1,688	15	10,95,878	15	10,95,878
13. Printing and publishing	...	...	1	109	...	...	...	...	4	20,860	4	20,860
14. Steam navigation, ocean	...	...	...	...	...	...	...	...	12	21,800	13	21,909
15. Steam navigation, river	...	...	...	...	...	...	...	...	5	1,06,458	5	1,06,458
16. Sugar-making and refining	...	...	...	...	...	...	...	...	9	2,08,187	9	2,08,187
17. Railway	...	...	...	26	...	...	...	...	9	1,69,797	9	1,69,797
18. Tanneries and leather works	...	...	...	...	...	...	...	...	29	10,08,942	29	10,08,942
19. Telegraph and telephone	...	...	...	...	...	...	...	...	4	68,687	4	68,713
20. Tramway	...	...	...	...	...	...	...	...	9	95,588	9	95,588
21. Others	5	215	23	13,200	2	736	1	1,229	9	2,31,046	9	2,31,046
									1,857	28,01,808	1,888	28,17,188
TOTAL	6	218	33	20,751	5	1,805	4	3,638	2,832	1,36,18,080	2,877(b)	1,37,12,556(c)

NOTE.—(1) This table is revised triennially. The figures in this table are compiled from Return No. VIII and sometimes differ from those under Part II of tables Nos. 114 and 116 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and over-collections in Return No. III and their exclusion from Return No. VIII.

(2) The tax is levied on the whole of net profits of companies carrying on business in British India and whose stock or funds is or are divided into shares and transferable. The net profits are determined by deducting the amount of expenses, such as repairing, insuring, establishment charges, losses, bad debts, interest paid, depreciation, etc., from gross receipts of the company. The tax is also levied on any profits of a Shipping Company incorporated or registered out of British India.

(a) Not stated

(b) Excludes 3 assesseees from whom arrears were collected

(c) Includes arrear collections of Rs3,349, of which details by classes in respect of Rs68,064 are not available

No. 120.—COLLECTIONS of INCOME TAX ON INTEREST ON SECURITIES (PART III of SCHEDULE II of the INCOME TAX ACT) with the AMOUNT of SECURITIES in BRITISH INDIA in 1917-18

CLASS	RATE OF TAX	SECURITIES OF THE GOVERNMENT OF INDIA		SECURITIES OF LOCAL AUTHORITIES		SECURITIES OF COMPANIES		TOTAL	
		Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax	Amount of securities	Amount of tax
		R	R	R	R	R	R	R	R
V	At 5 pies in the rupee	35,78,636	6,808	...	..	1,200	2	35,79,836	6,810
VI	At 6 " " "	2,000	2	..	..	..	..	2,000	2
VII to IX	At 9 " " "	19,250	33	..	..	..	..	19,250	33
X to XXII	At 1 anna " "	1,27,21,57,398	27,79,578	23,92,60,448	6,52,600	11,00,00,644	4,86,917	1,62,14,18,490	39,19,095
	TOTAL	1,27,57,57,284	27,86,421	23,92,60,448	6,52,600	11,00,01,844	4,86,919	1,62,50,19,576	38,90,775(a)

NOTE.—The tax is levied on interest payable in or out of British India by drafts on any place in British India on (a) promissory notes, debenture stock or other securities of the Government of India, or (b) debentures or other securities for money issued by or on behalf of a local authority. Any interest on stock notes or arrears of rent derived from land, or on securities held by or employed solely for religious or public charitable purposes or any interest enjoyed as a member of a company or of a firm or of a Hindu joint family whose income is subject to the tax, is exempted.

(a) Includes arrear collections of Rs16,978, of which details by class in respect of Rs437 are not available; but excludes Rs20,346 levied in Bangalore and Travancore and refunds of Rs3,681 granted in Bombay and also excess collection of Rs11,575 in Bengal

INCOME TAX

No. 121.—COLLECTIONS of INCOME TAX on OTHER SOURCES OF INCOME(PART IV of SCHEDULE II

SOURCES OF INCOME	AT 4 PIES PER RUPEE		AT 5 PIES PER RUPEE		AT 6 PIES PER RUPEE	
	Number of assesseees	Amount of tax	Number of assesseees	Amount of tax	Number of assesseees	Amount of tax
		R		R		R
(a) PROFESSIONS—						
1. Education	106	2,730	20	1,494	8	1,609
2. Engineering and architecture	35	984	38	3,360	19	3,536
3. Law : Barristers	196	5,404	239	21,238	120	25,408
4. „ Attorneys, pleaders, and other practitioners	6,148	1,71,058	3,677	2,90,590	908	1,79,439
5. Medical	1,153	32,890	488	41,494	170	34,456
6. Others	1,055	28,340	297	23,068	135	29,466
TOTAL	8,693	2,41,406	4,759	3,81,244	1,360	2,73,914
(b) MANUFACTURE, CONSTRUCTION, AND MANIPULATION (OTHER THAN COMPANIES)—						
1. Builders	63	1,575	16	1,787	9	11,901
2. Cotton spinning and weaving	157	4,450	96	13,192	68	13,928
3. Flour mills	237	6,255	72	5,107	19	3,870
4. Metal works (foundries, workshops, etc.)	411	10,981	169	12,949	49	10,542
5. Oil mills	191	5,900	82	6,208	41	8,735
6. Potteries	76	2,243	11	861	...	...
7. Rice mills	247	7,826	255	24,131	126	25,231
8. Rope works	25	655	11	810	5	1,137
9. Saw and timber mills	133	3,482	43	3,037	11	2,137
10. Silk reeling and weaving	221	5,976	69	6,581	26	5,650
11. Spirits	58	1,633	34	3,035	3	620
12. Sugar-making and refining	1,891	52,142	933	71,345	223	45,240
13. Tanneries and leather works	182	4,994	60	4,548	20	4,064
14. Others	1,350	34,290	433	44,214	118	24,885
TOTAL	5,242	1,42,402	2,284	1,97,805	718	1,47,940
(c) COMMERCE AND TRADE—						
1. Agents and brokers	3,784	1,07,448	2,379	1,98,097	1,045	2,15,167
2. Bankers and money-lenders	58,642	15,99,547	18,612	15,28,408	5,072	10,38,401
3. Contractors	2,411	69,010	1,168	96,498	447	90,754
4. Merchants and dealers in—						
(i) animals, including stablekeepers	1,057	28,104	267	20,069	55	10,651
(ii) apparel and drapery	4,883	1,29,670	1,540	1,11,233	350	72,372
(iii) books and stationery	590	16,346	216	17,179	79	14,646
(iv) building materials	1,337	36,821	550	42,478	174	34,940
(v) food-grains	15,944	4,31,243	4,434	3,48,922	918	1,77,810
(vi) other food stuffs (grocers and provisioners)	14,651	3,86,856	2,992	2,34,204	715	1,31,804
(vii) hides and skins	1,225	34,770	314	55,060	111	20,865
(viii) liquors (spirits, beer, wine)	813	22,610	368	30,533	88	16,071
(ix) metals (other than gold and silver)	1,655	45,820	673	56,761	191	37,324
(x) opium	143	4,117	97	7,833	21	4,339
(xi) piecegoods (cotton, wool, silk)	10,103	2,75,375	3,920	3,18,374	1,506	2,98,270
(xii) precious stones and jewellery	1,175	32,442	519	41,676	175	38,825
(xiii) salt	383	11,223	174	14,069	50	9,928
(xiv) other commodities	18,289	4,97,635	5,562	4,58,239	1,721	3,33,273
5. Printers and publishers including newspaper offices	266	7,636	116	11,698	24	5,144
TOTAL	1,37,351	37,36,673	43,901	35,91,331	12,742	25,50,584
(d) PROPERTY, OWNERS OF—						
1. Houses	4,438	1,29,120	2,987	2,37,414	1,100	2,30,830
2. Estates taxable under the Act	639	18,024	414	35,021	266	39,864
TOTAL	5,077	1,47,144	3,401	2,72,435	1,366	2,70,694
(e) OTHERS, NOT CLASSIFIED ABOVE	3,343	82,945	1,405	1,00,323	505	98,602
GRAND TOTAL	1,59,706	43,50,570	55,750	45,43,138	16,691	38,41,734

NOTE.—(1) This table is revised triennially. The figures in this table are compiled from Return No. VIII and sometimes differ from those and over-collections in Return No. III

(2) The tax is levied on sources of income from (1) professions, (2) manufacture, construction and manipulation (other than employed for religious, educational or public charitable purposes, (2) profits of Co-operative Societies or income of local authorities, from agriculture, or by a cultivator or receiver of rent in kind to render the produce raised fit for the market, or the sale thereof, (5) any

* Excludes 570 assesseees from whom arrears were
† Includes arrear collections Rs 11,03,476, of which

of the INCOME TAX ACT) with the NUMBER of ASSESSEES in BRITISH INDIA in 1916-17

At 9 PIES PER RUPEE		At 1 ANNA PER RUPEE		TOTAL		SOURCES OF INCOME
Number of assesses	Amount of tax	Number of assesses	Amount of tax	Number of assesses	Amount of tax	
	R		R		R	
2	1,363	1	2,075	137	9,271	(a) PROFESSIONS—
14	9,696	10	32,604	116	50,180	1. Education.
70	49,739	49	1,36,862	674	2,38,651	2. Engineering and architecture
273	1,72,508	70	2,29,676	11,076	10,43,271	3. Law : Barristers
62	41,785	27	67,822	1,900	2,18,447	4. „ Attorneys, pleaders, and other practitioners
63	42,232	24	1,41,027	1,574	2,64,133	5. Medical
						6. Others
484	3,17,323	181	6,10,066	15,477	18,23,953	TOTAL
						(b) MANUFACTURE, CONSTRUCTION, AND MANIPULATION (OTHER THAN COMPANIES)—
7	14,244	1	1,343	96	20,850	1. Builders
42	24,210	18	41,760	381	97,540	2. Cotton spinning and weaving
11	7,130	7	15,659	346	38,021	3. Flour mills
20	12,346	12	46,395	661	93,213	4. Metal works (foundries, workshops, etc.)
30	19,911	2	4,918	346	45,672	5. Oil mills
1	303	...	...	88	3,407	6. Potteries
40	26,478	12	25,261	680	1,08,927	7. Rice mills
1	596	...	...	42	3,198	8. Rope works
5	2,861	1	2,500	193	14,017	9. Saw and timber mills
7	3,943	...	...	323	22,150	10. Silk reeling and weaving
2	1,790	6	14,498	103	21,576	11. Spirits
42	26,865	8	31,314	3,097	2,26,906	12. Sugar making and refining
8	4,632	5	20,036	275	38,274	13. Tanneries and leather works
85	57,564	26	1,55,370	2,012	3,16,323	14. Others
301	2,02,373	98	3,59,054	8,643	10,50,074	TOTAL
						(c) COMMERCE AND TRADE—
582	3,60,933	339	31,80,064	8,129	40,61,759	1. Agents and brokers
1,693	10,32,196	385	12,51,999	84,404	64,50,551	2. Bankers and money-lenders
208	1,37,407	62	2,12,576	4,296	6,06,245	3. Contractors
5	2,317	3	7,108	1,387	68,249	4. Merchants and dealers in—
112	69,579	18	78,625	6,903	4,61,479	(i) animals, including stablekeepers
30	19,095	11	26,885	926	94,151	(ii) apparel and drapery
56	38,961	24	1,20,155	2,141	2,73,355	(iii) books and stationery
255	1,35,017	45	1,11,082	21,596	12,04,074	(iv) building materials
182	1,19,776	33	70,712	18,573	9,43,352	(v) food-grains
46	28,796	29	1,11,609	1,725	2,51,100	(vi) other food stuffs (grocers and provisioners)
19	11,513	19	70,590	1,307	1,51,317	(vii) hides and skins
110	71,803	47	1,90,800	2,676	4,02,508	(viii) liquors (spirits, beer, wine)
7	3,983	10	33,545	278	53,817	(ix) metals (other than gold and silver)
733	5,02,017	254	7,52,261	16,516	21,46,297	(x) opium
79	51,982	31	96,547	1,979	2,61,472	(xi) piecegoods (cotton, wool, silk)
20	13,213	8	53,075	635	101,508	(xii) precious stones and jewellery
633	3,89,411	161	10,83,773	26,366	27,62,331	(xiii) salt
13	7,242	11	42,658	430	74,378	(xiv) other commodities
4,783	29,95,291	1,490	74,94,064	2,00,267	2,03,67,943	5. Printers and publishers (including newspaper offices)
						TOTAL
						(d) PROPERTY, OWNERS OF—
570	4,00,953	206	10,11,695	9,301	20,10,012	1. Houses
143	92,734	72	3,15,871	1,534	5,01,514	2. Estates taxable under the Act
713	4,93,687	278	13,27,566	10,835	25,11,526	TOTAL
220	1,38,748	132	5,86,313	5,605	10,06,931	(e) OTHERS, NOT CLASSIFIED ABOVE
6,501	41,47,922	2,179	1,03,77,063	240,257*	2,71,86,023+	GRAND TOTAL

under Part IV of tables Nos. 114 and 116 compiled from Return No. III of the Provincial Income Tax Reports, because of the inclusion of refunds and their exclusion from Return No. VIII

Companies), (3) commerce and trade, and (4) property, houses and land. The following are, however, exempted from the tax: (1) property (3) rent or revenue derived from land used for agricultural purposes or assessed to land revenue or subject to a local rate, (4) income derived from building owned and occupied by the receiver of rent in the vicinity of the land as a dwelling house or a store house, factory, etc.

collected

details in respect of Rs. 4,25,596 are not available

No. 122.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in the eight years from 1908-09 to 1917-18

		OLD CLASSES*				Class I, R1,000 but less than R1,250	
		I—R500 but less than R750		II—R750 but less than R1,000		Number	R
		Number	R	Number	R		
1908-09		...	...	12	113	92,039	17,86,505
1909-10		...	...	9	92	94,415	18,61,898
1910-11		...	...	...	...	95,730	18,75,764
1911-12		...	...	20	170	98,716	19,31,213
1912-13		...	...	...	...	1,04,501	20,11,532
1913-14		...	...	...	...	1,10,089	21,25,229
1914-15		...	...	...	...	1,15,583	22,10,168
1915-16†		...	...	...	...	1,16,132	22,52,425

		Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		TOTAL CLASSES I to IV (including old classes I and II)	
		Number	R	Number	R	Number	R	Number	R
1908-09		34,811	10,03,157	24,828	8,81,117	21,694	9,19,314	173,384	45,90,206
1909-10		36,180	10,55,275	25,664	9,24,653	22,059	9,47,564	178,327	47,89,482
1910-11		37,052	10,77,917	26,001	9,30,753	22,109	9,38,523	180,892	48,22,957
1911-12		38,290	11,16,397	27,224	9,72,488	23,130	9,74,414	187,380	49,94,682
1912-13		39,396	11,42,318	28,195	10,08,593	23,952	10,18,640	196,044	51,81,083
1913-14		42,311	12,24,555	30,438	10,81,257	25,891	10,97,900	208,729	55,28,941
1914-15		44,261	12,74,266	31,684	11,20,828	27,251	11,50,550	218,779	57,55,812
1915-16†		44,559	12,99,560	32,597	11,63,270	27,505	11,76,530	220,793	58,91,785

		Class V, R2,000 but less than R2,500		Class VI, R2,500 but less than R5,000		Class VII, R5,000 but less than R10,000		Class VIII, R10,000 but less than R20,000		Class IX, R20,000 but less than R30,000	
		Number	R	Number	R	Number	R	Number	R	Number	R
1908-09		24,568	14,13,748	39,145	35,37,195	17,885	81,24,594	7,518	24,80,470	1,927	10,80,248
1909-10		25,358	14,64,659	40,918	36,87,055	18,816	33,22,462	7,380	25,37,259	1,738	10,58,327
1910-11		25,176	14,42,572	40,144	36,53,593	19,217	33,39,805	7,410	25,29,112	1,779	10,34,166
1911-12		26,144	15,00,634	42,086	38,26,139	20,441	35,70,108	7,879	27,19,671	1,816	10,96,427
1912-13		27,157	15,57,312	45,452	41,15,845	21,581	38,32,464	8,192	28,75,481	1,880	11,88,304
1913-14		28,283	16,28,797	48,120	43,69,360	22,922	40,67,570	8,648	30,51,728	1,969	12,39,486
1914-15		30,367	17,40,819	50,690	45,40,469	24,025	42,22,905	9,160	31,63,677	2,274	13,49,490
1915-16†		30,821	18,08,549	51,575	46,81,700	24,308	43,37,510	8,986	31,63,209	2,273	14,09,808

		Class X, R30,000 but less than R40,000		Class XI, R40,000 but less than R50,000		Class XII, R50,000 but less than R1,00,000		Class XIII, R1,00,000 and more		TOTAL CLASSES V TO XIII	
		Number	R	Number	R	Number	R	Number	R	Number	R
1908-09		730	6,08,591	352	4,04,257	487	8,88,955	423	36,33,705	93,935	1,71,56,173(c)
1909-10		687	6,00,562	322	3,77,318	469	8,57,080	360	32,39,738	96,048	1,71,22,443(c)
1910-11		706	5,94,753	352	4,02,949	500	9,02,355	363	29,72,512	95,647	1,68,50,257(c)
1911-12		734	6,55,194	367	4,38,864	515	9,65,881	355	29,61,989	100,337	1,89,12,523(c)
1912-13		741	6,56,169	402	4,86,121	553	10,66,841	365	30,50,164	106,323	1,88,03,478(c)
1913-14		828	7,49,153	411	4,95,400	616	11,71,932	487	47,64,338	112,284	2,14,99,215(c)
1914-15		769	6,99,459	427	4,99,537	607	11,39,674	500	52,52,620	118,819	2,25,60,364(c)
1915-16†		821	7,26,410	432	5,06,223	634	12,34,504	474	52,60,523	120,324	2,30,73,097(c)

* Under the Income Tax Act, II of 1886, the taxable minimum of income was R500. By the Income Tax (Amendment) Act, XI of 1903, this minimum was raised to R1,000. Under the original Act the first two classes of incomes were (I) R500 but less than R750 and (II) R750 but less than R1,000. On the passing of the amendment Act of 1903 these two classes were left out. The figures from 1903-04 under the old classes represent collections of arrears of Income Tax assessed in 1902-03.

† For figures from 1916-17, see table 122 A.

(a) Includes R1,758, for which the details by classes are not available.

(b) Includes R9,787, for which the details by classes are not available.

(c) Excludes arrear collections R15,590 in 1908-09, R22,017 in 1909-10, R21,560 in 1910-11, R26,601 in 1911-12, R25,523 in 1912-13, R38,549 in 1913-14, R48,286 in 1914-15 and R65,338 in 1915-16 for which the details under each Part are not available.

No. 122-A.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) in BRITISH INDIA according to CLASSES of ANNUAL INCOME, not including interest on securities (Part III), in the two years 1916-17 and 1917-18.

	Class I, R1,000 but less than R1,250		Class II, R1,250 but less than R1,500		Class III, R1,500 but less than R1,750		Class IV, R1,750 but less than R2,000		TOTAL CLASSES I TO IV	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	114,462	23,15,786	46,860	13,61,806	34,712	12,36,623	29,661	12,60,234	225,695	61,74,449
1917-18	119,756	24,29,859	49,517	14,28,391	37,296	13,17,570	30,610	12,96,100	237,179	64,71,920
	Class V, R2,000 but less than R5,000		Class VI, R5,000 but less than R10,000		Class VII, R10,000 but less than R15,000		Class VIII, R15,000 but less than R20,000		Class IX, R20,000 but less than R25,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	84,764	67,21,826	28,273	56,92,360	8,306	37,89,360	3,337	24,75,723	1,683	16,88,002
1917-18	93,576	71,32,513	31,460	66,02,462	8,901	45,58,435	3,536	27,43,220	1,971	20,66,854
	TOTAL CLASSES VII TO IX		Class X, R25,000 but less than R30,000		Class XI, R30,000 but less than R40,000		Class XII, R40,000 but less than R50,000		Class XIII, R50,000 but less than R1,00,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	13,326	79,53,085	1,019	15,15,475	830	17,09,994	470	12,80,972	663	29,56,100
1917-18	14,408	93,68,509	1,180	18,01,435	1,043	23,90,361	594	16,55,887	839	37,71,739
	Class XIV, R1,00,000 but less than R1,50,000		Class XV, R1,50,000 but less than R2,00,000		Class XVI, R2,00,000 but less than R2,50,000		Class XVII, R2,50,000 but less than R3,00,000		Class XVIII, R3,00,000 but less than R3,50,000	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	228	28,62,401	77	8,23,508	57	8,14,544	38	6,64,819	27	5,48,710
1917-18	287	22,57,687	119	13,07,034	79	11,72,560	48	8,71,682	35	7,31,665
	Class XIX, R3,50,000 but less than R4,00,000		Class XX, R4,00,000 but less than R4,50,000		Class XXI, R4,50,000 but less than R5,00,000		Class XXII, R5,00,000 and more		TOTAL CLASSES X TO XXII	
	Number	R	Number	R	Number	R	Number	R	Number	R
1916-17	13	3,27,844	14	3,68,304	19	5,68,766	123	1,10,49,491	3,578	2,54,90,928
1917-18	21	4,94,439	18	4,96,111	18	5,89,339	185	1,84,07,798	4,466	3,59,47,737

NOTE.—The above figures exclude 1,385 and 1,443 assesseees and tax. R1,46,840 and R1,55,919 respectively in 1916-17 and 1917-18 and arrears R15,76,380 in 1917-18 for which details are not available, but include on account of arrears R59,125 in 1916-17 and R13,269 realised on interest on securities in 1917-18, and also arrears R2,175 in 1916-17 for which details by parts are not available

No. 123.—NUMBER of ASSESSEES in each PROVINCE of BRITISH INDIA in the year 1917-18

	Classes I to IV (R1,000 to under R2,000)	Class V (R2,000 but less than R5,000)	Class VI (R5,000 but less than R10,000)	Classes VII to IX (R10,000 to R25,000)	Classes X to XXII (R25,000 and above)	Total Number
Burma	18,923	6,230	2,461	1,041	197	(a)28,949
Assam	3,275	1,912	722	389	47	6,345
Bengal	40,850	15,759	5,642	2,274	858	65,383
Bihar and Orissa	14,425	5,473	1,661	604	161	22,324
United Provinces	28,155	10,971	2,797	1,071	274	(a)44,614
Punjab	29,077	9,291	2,042	799	190	41,399
Delhi	1,298	679	277	147	48	2,449
North-West Frontier Province	2,161	702	267	137	21	3,288
Bombay	44,107	20,382	6,736	3,662	1,843	76,730
Central Provinces and Berar	11,677	3,998	1,316	464	100	17,555
Madras	33,415	12,559	4,615	1,630	511	52,730
Other Provinces and Departments of Government	9,816	5,620	2,924	2,190	216	20,766
TOTAL	237,179	93,576	31,460	14,408	4,466	(a)382,532

(a) Includes 97 assesseees in Burma and 1,346 assesseees in the United Provinces, for whom information about classes is not available

No. 124.—COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1908-09 to 1917-18

	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)	Classes I to IV (inclusive of interest on securities) (a)	Classes V to XIII (inclusive of interest on securities)	TOTAL (b)
	1908-09			1909-10		
Burma	3,33,744	14,41,083	(c)17,80,326	3,59,522	14,69,528	(c)18,34,072
Eastern Bengal and Assam (e)	3,37,574	8,38,219	11,75,793	3,53,437	8,46,876	12,00,313
Bengal (e)	8,21,200	48,03,669	56,24,869	8,69,758	47,09,102	55,78,860
United Provinces	5,82,468	15,64,344	(d)22,33,140	5,95,938	15,19,024	(d)22,03,791
Punjab	4,73,301	9,36,818	(g)14,10,854	4,96,324	9,55,357	(g)14,51,681
North-West Frontier Province	42,362	86,734	(g)1,29,158	44,195	89,541	(g)1,32,163
Bombay	8,07,868	39,21,484	47,29,352	8,23,884	38,60,744	46,84,628
Central Provinces	1,65,324	3,98,483	5,63,807	1,72,324	3,63,877	5,36,201
Madras	7,65,204	21,82,766	29,47,970	8,05,335	22,23,659	30,28,994
Other Provinces and Departments of Government	2,64,665	21,41,360	(f)24,28,398	2,74,160	22,44,473	(f)25,44,780
TOTAL	45,93,710	1,83,14,960	2,30,23,667	47,92,877	1,82,82,181	2,31,95,483
	1910-11			1911-12		
Burma	3,72,878	15,15,370	(c)18,92,951	3,89,466	15,50,754	(c)19,45,237
Eastern Bengal and Assam (e)	3,69,641	8,65,200	12,34,841	72,567	2,99,779	3,72,346
Bengal (e)	9,09,057	44,53,016	53,62,073	9,00,505	44,24,239	53,24,744
Bihar and Orissa	..	..	..	3,25,206	8,49,257	11,74,463
United Provinces	6,14,307	16,03,180	(d)23,07,891	6,26,701	16,84,287	(d)24,02,079
Punjab	5,12,123	9,83,204	(g)14,96,349	5,36,449	10,76,032	(g)16,12,842
North-West Frontier Province	40,213	92,315	(g)1,37,734	43,383	98,836	(g)1,42,461
Bombay	8,82,160	42,01,268	50,83,428	9,22,867	44,41,800	53,64,667
Central Provinces	1,91,001	4,10,670	6,01,671	2,05,728	4,89,327	6,95,055
Madras	7,92,567	22,76,732	30,69,299	8,27,595	23,02,508	31,35,903
Other Provinces and Departments of Government	1,41,238	16,36,895	17,78,133	1,45,019	16,86,504	18,33,923
TOTAL	48,25,185	1,80,37,850	2,29,64,370	49,95,486	1,89,11,523	2,40,03,720
	1912-13			1913-14		
Burma	4,21,733	15,48,956	(c)19,74,419	4,52,139	18,29,575	(c)22,86,230
Assam	76,609	3,22,237	3,98,846	80,181	3,44,901	4,25,082
Bengal	9,14,390	46,18,381	55,32,771	9,66,545	56,54,464	66,21,009
Bihar and Orissa	3,39,485	9,73,444	13,12,929	3,61,048	10,10,326	13,71,374
United Provinces	6,38,413	17,63,090	(b)24,94,211	6,72,843	18,94,877	(b)26,63,359
Punjab (including Delhi)	5,73,291	11,84,814	(g)17,58,369	6,24,357	12,48,383	(g)18,72,746
North-West Frontier Province	43,056	1,01,245	(g)1,44,321	45,670	1,05,904	1,51,574
Bombay	9,36,858	47,91,614	57,28,472	10,03,337	56,22,304	66,25,641
Central Provinces and Berar	2,29,378	4,98,375	7,27,753	2,49,846	5,90,593	8,40,439
Madras	8,71,119	25,29,189	34,00,308	9,20,790	27,26,758	36,47,548
Other Provinces and Departments of Government	1,37,144	16,97,143	18,34,287	1,52,526	17,47,077	18,99,603
TOTAL	51,81,476	2,00,28,488	2,53,06,686	55,29,382	2,27,75,162	2,84,04,605

NOTE 1.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10), and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

2. Classes I—IV, both old and new, denote the assesses whose annual incomes lie between 1,000 and 2,000 rupees and old classes V—XIII denote those whose yearly incomes are 2,000 rupees and upwards.

New class	V denotes those assesses whose annual incomes lie between	R2,000—R5,000
" " VI	" "	R5,000—R10,000
" classes VII-IX	" denote	R10,000—R25,000
" " IX-XXII	" "	R25,000 and upwards

(a) See note marked (*) at foot of table No. 123. The figures under 'classes I to IV' include small arrear collections under the old classes I and II up to 1911-12.

(c) Includes Rs.5,499 in 1908-09, Rs.5,022 in 1909-10, Rs.4,708 in 1910-11 and Rs.5,017 in 1911-12, Rs.3,730 in 1912-13, and Rs.4,516 in 1913-14, being deductions on commission paid to the agents.

(c) Includes \$5,498 in 1908-09, \$5,022 in 1909-10, \$4,703 in 1910-11 and \$3,017 in 1911-12, \$3,730 in 1912-13, and \$4,516 in 1913-14, being deductions on commission paid by agents.

(d) Includes \$88,829, \$88,894, \$90,404, \$91,091, \$92,708, and \$95,539 in 1908-09, in 1909-10, in 1910-11 and 1911-12, 1912-13, and 1913-14 on account of collections by players under section 9 (2) of the Act the details of which by classes are not available.

(e) The figures from 1908-09 to 1910-11 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905.

(e) The figures from 1908-09 to 1910-11 relate to the provinces of Bengal and Eastern Bengal and Assam as reconstituted in October 1905

(f) Includes Rs22,373 and Rs26,147 in 1908-09 and 1909-10 collected on the profits of some Railway Companies

(g) Includes arrear collections of Rs75, Rs1,573, Rs1,022 and Rs361, Rs764, and Rs6, and in the Punjab in 1908-09, 1909-10, 1910-11, 1911-12, 1912-13 and 1913-14 and Rs62, Rs127, Rs206, and Rs242, and Rs20 in the North-West Frontier Province in 1908-09, 1909-10, 1910-11 and 1911-12 and 1912-13 the details of which by classes are not available

No. 124.—COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the ten years from 1908-09 to 1917-18—continued

	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †	Classes I to IV* (inclusive of interest on securities)	Classes V to XIII (inclusive of interest on securities)	TOTAL †
	1914-15			1915-16		
Burma	4,50,023	20,75,648	(a) 25,28,335	4,40,220	20,21,531	(a) 24,64,836
Assam	84,286	3,73,519	4,57,805	88,818	3,71,503	4,60,321
Bengal	9,70,912	59,82,507	69,53,419	10,08,976	60,55,516	70,64,492
Bihar and Orissa	3,64,025	10,48,126	(f) 14,12,185	3,69,633	10,46,155	14,15,788
United Provinces	6,89,044	18,18,540	(b) 26,13,032	7,00,486	19,82,505	(b) 27,85,593
Punjab (including Delhi)	6,54,646	13,18,867	(c) 19,74,908	6,63,505	12,81,853	(c) 19,45,788
North-West Frontier Province	49,027	1,16,046	(e) 1,65,107	51,950	1,17,569	1,69,519
Bombay	10,43,212	57,70,629	68,13,841	11,00,353	61,39,954	72,40,307
Central Provinces and Berar	2,74,967	6,14,276	8,89,243	2,76,681	6,52,454	9,29,135
Madras	9,71,369	29,69,631	39,41,000	9,82,381	29,83,896	39,66,277
Other Provinces and Departments of Government	2,05,342	18,00,586*	(d) 20,07,509	2,10,848	18,07,079	(d) 20,21,227
TOTAL	57,56,853	2,38,88,375	2,97,56,384	58,93,851	2,44,60,015	3,04,63,283

	Classes I to IV	Class V.	Class VI	Classes VII to IX	Classes X to XXII (inclusive of interest on securities)	TOTAL †
	1916-17.					
Burma	4,53,628	4,36,716	4,76,725	6,30,142	20,10,112	40,10,094 (a)
Assam	87,346	1,26,685	1,46,155	2,14,210	96,438	6,70,834
Bengal	(g) 10,58,411	(g) 11,92,284	(g) 9,74,051	(g) 13,87,188	1,22,44,661	1,68,56,595
Bihar and Orissa	3,80,895	3,81,579	3,24,307	3,65,595	5,50,282	20,02,658
United Provinces	7,22,854	7,73,905	5,10,173	6,42,063	14,35,735	42,23,879 (b)
Punjab	(g) 6,99,285	(g) 5,61,702	3,19,852	(g) 3,82,579	4,75,404	24,38,995 (c)
Delhi	58,585	82,994	81,261	84,845	1,25,640	4,33,325
North-West Frontier Province	58,185	51,629	32,958	64,601	50,098	2,57,471
Bombay	11,10,789	14,46,769	12,31,147	19,59,879	82,43,700	1,39,33,024 (c)
Central Provinces and Berar	2,92,726	2,73,757	2,31,798	2,19,574	2,78,920	12,96,737 (c)
Madras	10,45,972	11,28,985	9,05,843	9,73,947	17,60,852	58,15,599
Other Provinces and Departments of Government	2,10,852	2,66,879	(h) 4,64,275	10,44,472	15,44,929	35,38,529 (d) †
TOTAL	61,79,528	67,23,884	56,98,545	79,69,095	2,88,16,771	5,54,77,740 †

	1917-18					
Burma	4,70,887	4,60,469	5,46,699	6,06,436	26,38,306	47,24,522 (a)
Assam	95,381	1,57,379	1,78,542	1,87,743	2,06,148	8,26,193
Bengal	(g) 11,80,404	(g) 12,31,326	(g) 11,78,375	(g) 16,72,886	1,54,08,158	2,06,71,149
Bihar and Orissa	3,93,009	4,18,503	3,61,766	4,18,249	6,26,698	22,18,225
United Provinces	7,72,359	8,41,174	5,76,423	6,46,096	16,74,257	46,62,291 (b)
Punjab	7,92,531	6,92,996	4,24,940	(g) 5,25,709	9,73,081	35,22,840 (c)
Delhi	40,795	62,924	75,475	1,29,913	2,31,613	5,40,720
North-West Frontier Province	61,218	55,615	50,674	76,803	52,339	2,96,649
Bombay	11,73,364	16,77,392	15,59,732	27,10,537	1,35,02,014	2,05,14,119 (c)
Central Provinces and Berar	3,17,589	2,88,601	2,51,554	2,87,077	3,60,884	15,05,705
Madras	10,43,220	10,71,283	10,16,554	12,06,528	30,47,710	73,85,295
Other Provinces and Departments of Government	2,46,931	3,46,019	(h) 6,00,728	13,21,719	17,45,957	(d) 42,66,239 †
TOTAL	65,87,688	73,03,681	68,21,462	97,89,696	4,04,67,165	7,11,32,947 †

NOTE 1.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works (up to 1909-10) and Forest (up to 1903-04) Departments, and the collections made by the Comptroller, India Treasuries, from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

2. Classes I—IV denote those assesses whose annual incomes lie between 1,000 and 2,000 rupees and old classes V—XIII denote those whose yearly incomes are 2,000 rupees and upwards, class V denotes those assesses whose annual incomes lie between 2,000 and 5,000, class VI denotes those assesses whose annual incomes lie between 5,000 and 10,000, classes VII—IX denote those assesses whose annual incomes lie between 10,000 and 25,000, classes X—XXII denote those assesses whose annual incomes lie between 25,000 and upwards.

* See note marked (*) at foot of table No. 122. The figures under ‘ classes I to IV ’ include small arrear collections under the old classes I and II in 1908-09, 1909-10 and 1911-12.

† The figures in this column differ in some cases from the sums of the figures in the two preceding columns, as explained in notes (a), (b), (c), (d), (e), (f) and (h), and note (i). The sum of the totals in the two preceding columns exceed the sum of the figures in the two ‘ total ’ columns in table No. 122 by the figures of collections under Part III (Interest on Securities) shown in tables Nos. 114, 116 and 120. Previous to 1908-09, however, some small differences occur.

‡ Includes R4,920 and R2,673 on account of arrear collections in 1916-17 and 1917-18 respectively details of which by classes are not available.

(a) Include R2,664 in 1914-15, R3,085 in 1915-16, R2,771 in 1916-17 and R1,725 in 1917-18, being deductions on commission paid to thugis.

(b) Include R1,05,448 in 1914-15, R1,02,602 in 1915-16, R1,39,149 in 1916-17 and R1,51,982 in 1917-18, on account of collections by employers under section 9 (2) of the Act the details of which by classes are not available.

(c) Defective in details.

(d) Includes R1,581 and R3,300 in 1914-15 and in 1915-16, R2,202 in 1916-17 and R2,212 in 1917-18, on account of deductions from salaries paid by local authorities.

(e) Includes arrear collections of R1,395, R430, and R173 in the Punjab in 1914-15, 1915-16, and 1916-17 respectively, and R1,13,583 in 1917-18 and R34 in the North-West Frontier Province in 1914-15, the details of which by classes are not available.

(f) Includes R34 the details of which by classes are not available.

(g) Inclusive of interest on securities.

(h) Includes R421 and R302 levied on interest on securities in Coorg in 1916-17 and 1917-18 respectively.

TRIBUTES FROM INDIAN STATES

[FOR TABLE, SEE PAGE 273]

The statistics of revenue recorded under this head represent tributes received from Indian States in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year, except for arrears and their recovery and the levy of fees in some instances on succession (*nazarana*).

The total receipts are less than one per cent of the total Indian revenues. The tributes and contributions amount to about 90 per cent, and those for special military forces over 10 per cent, of the total receipts. Madras contributes nearly 50 per cent, India--General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bundi, Fhopal, and Jowrah States, 21 per cent, Bombay 15 per cent, and Burma 5 per cent, of the total tributes from Indian States.

TRIBUTES FROM INDIAN STATES*

No. 125.—TRIBUTES (in rupees) from INDIAN STATES in each PROVINCE in each official year from 1914-15 to 1918-19

		Tributes and Contributions of Rs50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces (b)	Fees on Successions	Total Tributes
India, General (a)	1914-15	9,92,720	2,15,883	6,72,969	..	18,81,572
	1915-16	11,08,053	2,10,212	6,74,334	..	19,92,599
	1916-17	10,52,720	2,07,453	6,87,724	..	19,47,897
	1917-18	10,00,720	2,15,260	5,13,567	..	17,29,547
	1918-19	9,52,720	2,11,069	7,35,961	..	18,99,750
Bengal	1914-15	67,701	..	..	..	67,701
	1915-16	67,701	..	..	..	67,701
	1916-17	7,701	..	..	..	67,701
	1917-18	67,701	..	..	..	67,701
	1918-19	67,701	..	..	..	67,701
Madras	1914-15	42,83,112	13,318	2,00,089	..	44,96,519
	1915-16	42,83,112	13,319	2,00,089	..	44,96,520
	1916-17	42,83,112	13,318	2,00,089	..	44,96,519
	1917-18	42,83,112	13,318	2,00,089	..	44,96,519
	1918-19	42,83,112	13,318	2,00,089	..	44,96,519
Bombay	1914-15	13,17,480	..	86,938	2,100	14,01,838
	1915-16	11,99,235	..	86,760	2,865	12,88,860
	1916-17	13,03,115	..	86,746	4,374	13,94,235
	1917-18	12,85,355	..	79,782	..	13,65,137
	1918-19	11,24,605	..	72,810	..	11,97,415
United Provinces of Agra and Oudh	1914-15	3,21,000	..	..	..	3,21,000
	1915-16	3,21,000	..	..	..	3,21,000
	1916-17	3,21,000	..	..	..	3,21,000
	1917-18	3,21,000	..	..	..	3,21,000
	1918-19	3,21,000	..	..	..	3,21,000
Bihar and Orissa	1914-15	85,500	..	..	..	85,500
	1915-16	85,499	..	..	..	85,499
	1916-17	85,499	..	..	..	85,499
	1917-18	85,500	..	..	..	85,500
	1918-19	85,500	..	..	..	85,500
Punjab	1914-15	1,00,000	43,824	..	..	1,43,824
	1915-16	1,00,000	44,754	..	..	1,44,754
	1916-17	1,00,000	46,453	..	..	1,46,453
	1917-18	1,00,000	43,965	..	..	1,43,965
	1918-19	1,00,000	44,941	..	..	1,44,941
Burma	1914-15	4,32,650	20,500	..	..	4,53,150
	1915-16	4,37,206	20,500	..	..	4,57,706
	1916-17	4,27,599	20,500	..	..	4,48,099
	1917-18	4,39,405	20,000	..	..	4,59,405
	1918-19	4,30,181	20,510	..	..	4,50,691
Central Provinces and Berar	1914-15	1,60,000	86,187	..	..	2,46,187
	1915-16	1,60,000	72,187	..	..	2,32,187
	1916-17	1,60,000	68,937	..	..	2,28,937
	1917-18	1,60,000	86,187	..	..	2,46,187
	1918-19	80,000	1,21,687	..	..	2,01,687
Assam	1914-15	50,000	100	..	..	50,100
	1915-16	50,000	100	..	..	50,100
	1916-17	50,000	100	..	..	50,100
	1917-18	50,000	100	..	..	50,100
	1918-19	50,000	100	..	..	50,100
Total	1914-15	81,89,975	..	9,55,316	2,100	91,47,391
	1915-16	81,72,878	..	9,61,183	2,865	91,36,926
	1916-17	82,07,507	..	9,74,559	4,374	91,86,440
	1917-18	81,71,623	..	7,53,438	..	89,65,061
	1918-19	79,06,444	..	10,08,860	..	89,15,304

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes amongst others Jaipur, Kotah, Udaipur, Jodhpur, Bundi, Bhopal, and Jowrah States

(b) They are Malwa Contingent (Dewas and Jowrah), Deoli Irregular Force (Kotah), Bhopal Levy (Bhopal), Erinpura Irregular Force (Jodhpur), Malwa Bheel Corps, Battalion (Cochin), and Southern Mahratta Horse

INTEREST RECEIPTS

[FOR TABLE, SEE PAGE 275]

The interest receipts in this section (table No. 126) do not include interest on public works capital. The most important items included under interest receipts are (1) Imperial Loans and Advances to the Presidency Corporations and to Indian States; (2) Provincial Loans and Advances chiefly to mofussil municipalities and cultivators; and (3) investments. The amount of the interest accrued on Imperial Loans and Advances comes to 25 per cent, and on Provincial Loans and Advances 34 per cent, of the total receipts. The interest on Paper Currency investments contributes nearly 26 per cent of the total. Another important item included under this head of revenue is the interest payable by the Railway Companies on overdrafts of capital. There are other minor items, such as interest on arrears of revenue, and on advances to railway companies charged to capital, which are included under this head of revenue.

In 1918-19 the total receipts amounted to nearly one per cent of the total Indian revenues. The average figures of 5 years ending 1918-19 show that India—General, which includes the transactions of the Government of India, contributes about two-fifths of the receipts, Bombay about a sixth, Bengal and the United Provinces of Agra and Oudh one-eighth each, and Madras about one-eleventh. In 1918-19 the total receipts in India amounted to 158 lakhs of rupees, as compared with 129 lakhs in the preceding year.

The statement in the margin shows the total interest receipts in India (converted into £ at the rate of R15=£1) in the last five years, together with those in England, and the total receipts both in India and in England. The receipts in England comprise (1) interest realised from investment of Cash Balance, (2) interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, (3) interest on Paper Currency Reserve Investment, (4) interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government, (5) interest on investments on account of Discount Sinking Fund, and (6) interest and discount on Special Reserve.

	In India	In England	Total
	£	£	£
1914-15	841,178	182,119	1,023,307
1915-16	892,333	204,084	1,096,417
1916-17	861,246	275,258	1,136,504
1917-18	863,301	1,306,807	2,170,108
1918-19	1,054,182	2,775,240	3,829,422

INTEREST RECEIPTS*

No. 126.—STATEMENT showing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year 1914-15 to 1918-19

		IMPERIAL LOANS AND ADVANCES			PROVINCIAL LOANS AND ADVANCES			INVESTMENTS			Arrears of Revenue	Over-drawn capital of Railway Companies	Advances to Railway Companies charged to capital	Other items	TOTAL
		Indian States	Presidency Corporations	Others	Mofussil Municipalities	Advances to cultivators	Other Loans and advances	Paper Currency Investments (a)	Securities of Provincial funds	Other investments					
India, General (b)	1914-15	3,88,533	..	1,16,790	..	..	15,834	34,70,420	1,540	1,86,583	..	4,66,914	66,523	18,089	47,31,226
	1915-16	3,42,966	..	1,73,876	..	..	2,104	34,70,420	718	56,000	..	5,62,490	39,990	1,102	46,49,666
	1916-17	2,51,559	..	1,54,111	..	..	654	34,70,420	1,435	..	..	5,67,643	9,553	886	44,56,261
	1917-18	1,82,038	..	1,28,473	..	..	—144	34,70,420	1,435	1,02,597	..	6,39,511	9,987	2,02,079	47,36,396
	1918-19	1,39,320	..	1,56,016	..	..	..	34,70,420	717	34,63,872	..	5,29,806	7,415	4,70,555	82,33,121
Bengal	1914-15	..	11,76,290	..	1,71,382	31,580	1,86,477	..	11,554	..	15,342	..	..	523	15,93,148
	1915-16	..	11,63,431	..	1,83,130	41,845	2,15,416	..	12,290	..	13,048	..	..	833	16,30,052
	1916-17	..	11,50,155	..	1,80,995	1,27,465	3,14,654	..	12,280	..	12,985	..	..	3,133	18,01,722
	1917-18	..	10,96,577	..	1,76,796	1,51,303	3,01,582	..	12,281	..	9,262	..	..	1,918	17,89,724
	1918-19	..	11,61,577	..	1,68,748	38,462	3,36,423	..	12,280	..	11,482	..	..	565	17,26,537
Madras	1914-15	..	5,24,059	(38,491)	1,14,497	2,64,784	(57,132)	..	6,516	..	25,876	..	..	735	10,32,090
	1915-16	..	5,30,497	37,173	1,12,041	2,77,558	(55,880)	..	6,516	..	27,348	..	..	636	11,07,949
	1916-17	..	6,23,845	(c) 50,270	1,13,371	3,02,144	59,178	..	7,354	..	39,853	..	..	1,142	11,97,657
	1917-18	..	6,69,717	34,381	1,06,757	2,88,301	57,473	..	8,945	..	25,607	..	..	156	11,86,237
	1918-19	..	7,36,865	51,584	1,19,598	2,93,404	62,414	..	14,655	..	27,066	..	..	191	13,05,777
Bombay	1914-15	..	11,52,769	..	1,24,172	3,39,821	4,43,413	..	1,18,911	..	33,774	..	..	4,536	27,17,596
	1915-16	..	11,42,636	..	99,390	7,06,129	3,41,421	..	96,848	..	23,442	..	..	9,103	24,23,969
	1916-17	..	11,55,265	..	1,12,641	7,82,194	3,19,908	..	97,973	..	12,624	..	..	9,666	24,40,271
	1917-18	..	12,42,573	..	1,04,769	6,58,400	3,58,037	..	1,18,152	..	16,543	..	..	1,45,514	25,43,988
	1918-19	..	12,31,153	..	1,03,399	3,09,896	2,15,579	..	1,15,696	..	12,314	..	..	78,894	20,72,631
United Provinces	1914-15	..	..	..	4,60,592	9,15,089	2,56,846	..	13,717	..	..	..	..	153	16,58,397
	1915-16	..	..	..	4,55,023	15,23,252	3,99,897	..	15,960	..	..	..	..	154	23,94,286
	1916-17	..	..	..	4,56,536	9,71,218	3,35,993	..	15,373	..	..	..	..	153	17,78,373
	1917-18	..	..	..	4,62,417	7,45,536	2,74,300	..	14,918	..	..	..	..	201	14,97,372
	1918-19	..	..	..	4,58,984	4,74,509	2,43,538	..	13,522	..	..	..	..	202	11,90,755
Bihar and Orissa	1914-15	..	..	..	34,481	1,17,413	26,758	..	2,972	..	5,584	..	..	756	1,87,964
	1915-16	..	..	..	32,369	1,19,736	30,674	..	3,188	..	818	..	..	1,100	1,87,885
	1916-17	..	..	..	32,291	95,856	42,942	..	3,172	..	2,153	..	..	1,489	1,77,903
	1917-18	..	..	..	30,921	57,214	62,742	..	3,172	..	2,319	..	..	2,576	1,58,944
	1918-19	..	..	..	28,274	33,176	58,243	..	3,175	..	2,005	..	..	2,441	1,27,914
Punjab	1914-15	..	..	..	1,04,083	1,11,582	8,981	..	..	..	55,660	..	..	37	2,80,343
	1915-16	..	..	..	1,21,322	1,15,727	8,317	..	..	..	2,26,553	..	..	..	4,72,419
	1916-17	..	..	..	1,33,945	1,37,305	5,935	..	..	..	2,53,056	..	..	7	5,30,418
	1917-18	..	..	..	1,25,166	1,16,673	5,452	..	..	..	2,51,551	..	..	45	4,98,887
	1918-19	..	..	..	1,27,119	1,08,339	10,463	..	..	..	3,25,262	..	..	741	5,66,924
Burma	1914-15	..	..	..	35,544	87,597	7,474	..	..	..	..	..	..	..	1,30,615
	1915-16	..	..	..	37,525	1,30,679	2,340	..	..	..	..	..	..	..	1,71,653
	1916-17	..	..	..	34,538	1,22,826	6,819	..	..	..	..	..	..	..	1,64,513
	1917-18	..	..	..	32,172	1,17,466	16,340	..	..	..	..	..	..	..	1,65,978
	1918-19	..	..	..	29,523	1,95,368	8,501	..	..	..	..	..	..	..	2,33,597
Central Provinces and Berar	1914-15	..	..	..	89,637	97,930	1,382	..	..	..	..	..	..	1,953	1,90,902
	1915-16	..	..	..	96,398	1,70,844	1,143	..	..	..	..	..	..	2,552	2,70,937
	1916-17	..	..	..	1,06,313	1,66,706	1,413	..	..	..	..	..	..	1,458	2,76,390
	1917-18	..	..	..	1,12,102	1,03,093	1,349	..	..	..	..	..	..	1,218	2,17,762
	1918-19	..	..	..	1,17,365	66,078	1,285	..	..	..	..	..	..	980	1,86,208
Assam	1914-15	..	..	..	1,760	57,406	7,241	..	489	..	..	..	..	..	66,896
	1915-16	..	..	..	2,733	34,066	6,597	..	489	..	..	..	..	..	43,885
	1916-17	..	..	..	2,507	49,966	5,931	..	489	..	..	..	..	..	58,893
	1917-18	..	..	..	4,673	1,02,509	16,817	..	489	..	..	..	..	..	1,24,488
	1918-19	..	..	..	8,260	96,166	20,879	..	1,710	..	..	..	..	..	1,27,015
North-West Frontier Province	1914-15	..	..	28,694	..	..	..	..	..	..	..	..	..	..	28,694
	1915-16	..	..	32,896	..	..	..	..	..	..	..	..	..	..	32,896
	1916-17	..	..	36,462	..	..	..	..	..	..	..	..	..	..	36,462
	1917-18	..	..	29,740	..	..	..	..	..	..	..	..	..	..	29,740
	1918-19	..	..	34,141	..	..	..	..	..	..	..	..	..	..	34,141
TOTAL	1914-15	3,88,533	28,53,118	1,83,975	11,45,148	25,23,202	10,11,538	34,70,420	1,53,699	1,86,583	1,36,236	4,66,914	66,523	26,782	1,26,17,671
	1915-16	3,42,966	28,96,614	2,43,945	11,40,440	31,20,136	10,64,298	34,70,420	1,36,009	56,000	2,96,209	5,62,490	39,990	15,480	1,33,84,997
	1916-17	2,51,559	29,29,265	2,40,843	11,73,987	27,05,680	10,92,557	34,70,420	1,38,576	..	3,20,671	5,67,643	9,553	17,989	1,29,18,693
	1917-18	1,82,038	30,08,867	1,92,594	11,55,773	22,15,500	11,53,948	34,70,420	1,59,392	1,02,597	3,05,182	6,39,511	9,987	3,53,707	1,29,49,516
	1918-19	1,39,320	31,29,595	2,41,741	11,56,775	16,10,398	9,62,925	34,70,420	1,61,755	34,63,872	3,84,129	5,29,806	7,415	5,54,569	1,58,12,723

*Compiled from the Finance and Revenue Accounts of the Government of India

(a) Amount of securities held on the 31st March 1919, was as follows :—

	Amount	Cost price
In England 2½ per cent consolidated stock	£ 1,000,000	£ 852,395 10 10
British Treasury Bills	55,066,000	54,146,557 17 11
Total	56,066,000	54,998,953 8 9
In India 3½ per cent	₹ 8,15,95,000	₹ 8,00,00,000
Indian Treasury Bills	2,04,86,500	1,99,99,946
	6,40,00,000	6,08,00,000
Total	16,60,81,500	16,07,99,946

(b) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

(c) Includes the interest on loans to Local Boards for Railway construction

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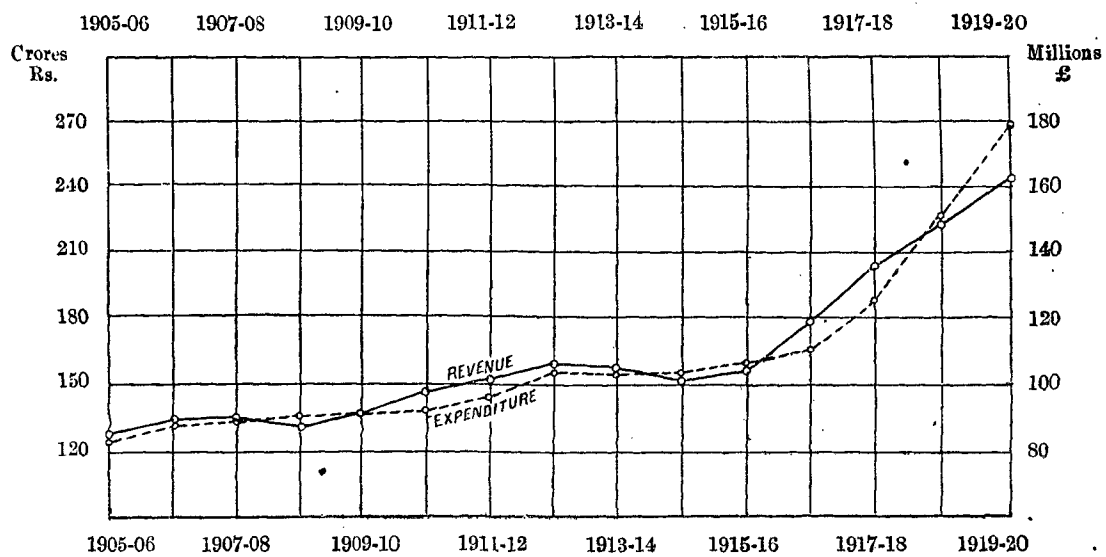
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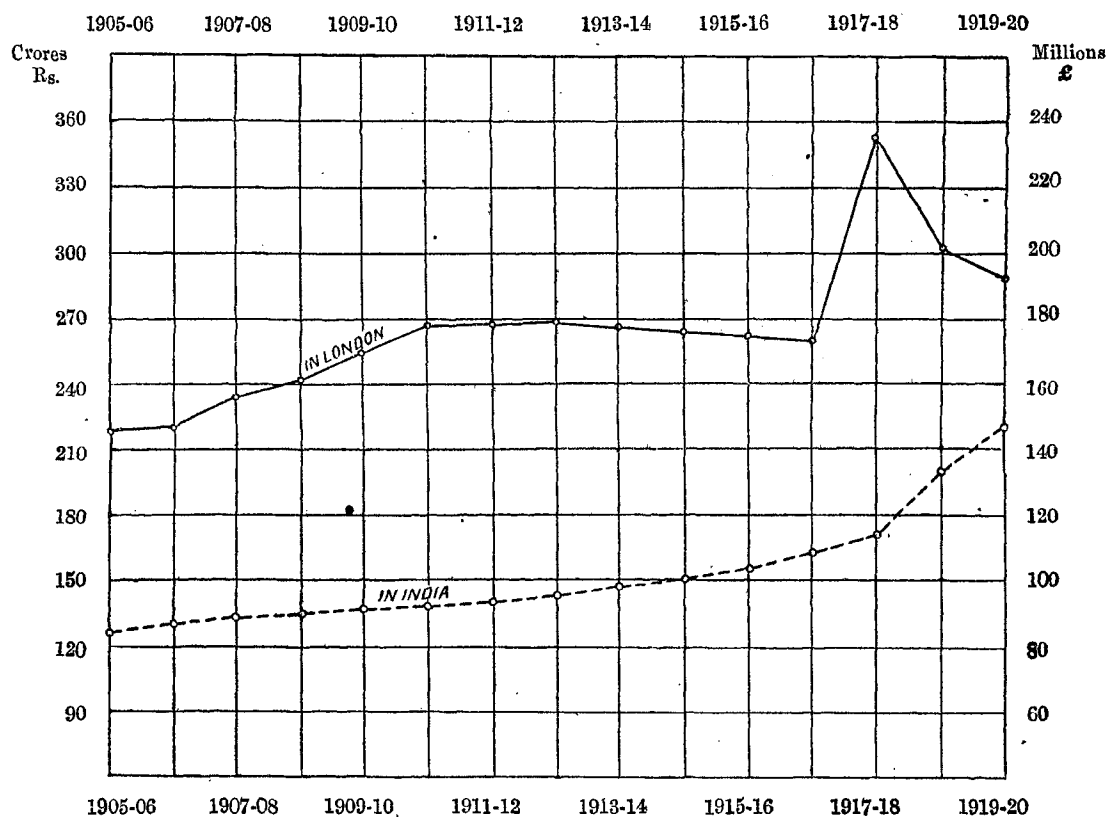
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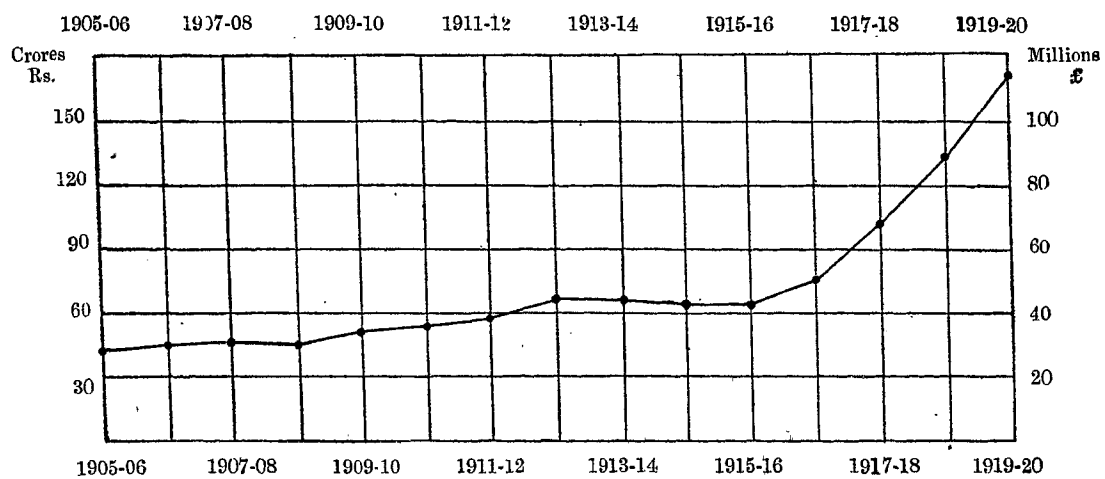
1. Revenue and Expenditure of the Government of India in India and in England d.



2. Amount of Rupee and Sterling debt of the Government of India in India and in London.



3. Value of Gross circulation of Currency notes in India.*



NOTE.—The sterling figures on the right hand side represent Rs. 15 to the £1.

*This chart is based on average circulation during the year.

TENTH ISSUE]

DEPARTMENT OF STATISTICS, INDIA

Statistics of British India

Volume II

Financial Statistics

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PREFATORY NOTE.

FINANCIAL STATISTICS.

This volume deals with Financial Statistics and therefore relates chiefly to Revenue, Expenditure, Currency, and Banking. It is divided into two parts, namely, Part I which contains tables relating to Revenue and Expenditure, Mint and Coinage, Paper Currency, Registered Debt, Securities Enfaced for payment of Interest in London, Drawings and Ways and Means of the Home Government, Prices of Gold, Silver, and Stocks and Rates of Exchange, Military Services, Banks, Post Office Savings Banks, Co-operative Societies, and Life Assurance; and Part II which deals with the principal heads of Revenue and contains tables relating to Land Revenue, Forests, Opium, Salt, Stamps, Excise, Provincial Rates, Customs Revenue, Income Tax, Tributes from Indian States, and Interest Receipts. A chart showing variations in (1) the revenue and expenditure of the Government of India, (2) debt of the Government of India, and (3) the circulation of currency notes in India since 1905-06, and an index have also been inserted in the volume for easy reference.

Figures for the year 1919-20 have been added to the tables in this (10th) issue. If information, in addition to that given in the introductory notes and in the tables in the volume, is required, reference should be made to the Civil Estimates (in two volumes), the Finance and Revenue Accounts of the Government of India (one volume), the Financial Statement and Budget, and also the Report on the Operations of the Currency Department, all of which are published annually.

DEPARTMENT OF STATISTICS, INDIA.

Calcutta, May 19, 1922.

D. N. GHOSH,

Offg. Director of Statistics.

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FINANCIAL STATISTICS

SUMMARY of PRINCIPAL TABLES

PART I.

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REVENUE AND EXPENDITURE—										
Revenue £	9	Rs85,74,16,490	£75,272,291	£84,997,685	£97,470,114	£104,704,041	£118,799,968	£134,562,146	£149,239,767	£163,308,441
Expenditure "	"	Rs82,05,34,780	£73,602,087	£82,905,831	£93,533,827	£105,892,702	£111,321,798	£126,475,072	£153,060,176	£179,077,030
MINT AND COINAGE—										
Gold received R	15	..	..	1,51,000	48,000	7,000	1,000	4,000	1,000	2,000
Silver received "	16	..	15,17,88,000	13,71,42,000	2,17,81,000	1,65,52,000	29,54,47,000	22,51,74,000	54,62,61,000	39,74,28,000
Value of silver coined "	20	13,16,34,740	17,26,48,724	20,00,15,000	2,19,25,000	1,62,02,000	30,77,07,000	23,87,07,000	52,05,35,000	37,72,20,000
" nickel coined "	"	..	..	..	25,13,000	4,79,000	24,43,000	41,10,000	1,57,92,000	2,50,25,000
" copper coined "	21	17,83,090	6,04,700	22,03,796	50,000	..	43,750	20,000	..	2,500
" bronze coined "	"	..	..	..	9,45,123	1,83,900	2,65,900	16,03,600	20,10,600	28,51,600
TOTAL "	..	13,34,17,830	17,32,53,424	20,22,18,796	2,54,33,123	1,68,64,900	31,04,59,650	24,44,40,600	53,83,37,600	40,50,99,100
PAPER CURRENCY—										
Receipts R	33	25,49,190	34,86,807	37,89,228	41,03,258	47,27,318	36,15,194	1,82,71,591	2,92,83,953	4,14,22,695
Expenditure "	"	4,22,700	6,04,185	10,54,039	23,42,571	23,46,928	25,70,527	29,84,973	52,42,368	64,68,822
Notes in circulation on March 31 { No. R	34 35	4,923,663 25,69,04,460	7,182,769 29,86,59,000	11,955,773 44,65,65,810	17,148,363 54,99,05,815	25,958,637 67,73,34,540	32,460,539 86,37,51,735	46,387,098 99,79,37,599	183,345,110 1,53,46,47,790	223,077,560 1,74,52,45,960
In Government Treasuries "	"	5,31,15,320	6,07,97,045	6,76,41,930	9,30,83,585	7,10,67,685	7,56,80,530	5,50,39,577	7,77,61,422	5,71,65,641
Reserve in India—										
Gold "	"	..	8,66,77,776	5,73,94,868	9,27,97,267	12,24,27,143	11,99,91,932	26,84,95,248	17,36,99,120	47,81,25,392
Silver "	"	18,69,04,530	9,42,40,037	13,53,06,010	26,12,33,602	23,05,53,020	19,07,53,890	10,79,03,618	37,39,23,563	39,85,17,655
Securities "	"	6,99,99,960	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	9,99,99,946	16,07,99,946	19,58,54,946
Reserve in England—										
Gold "	"	..	..	10,56,75,006	7,56,75,000	11,92,50,000	6,67,50,000	67,50,000	12,35,868	..
Sterling securities "	"	..	..	2,00,00,000	2,00,00,000	10,00,04,431	38,49,19,195	51,47,88,767	82,49,84,296	67,27,47,967
TOTAL R	..	25,69,04,490	28,09,17,759	41,88,75,830	54,99,05,815	67,22,34,540	86,24,14,963	99,79,37,599	1,58,46,47,790	1,74,52,45,960
REGISTERED DEBT—										
In India R	43	1,02,74,65,550	1,15,33,19,058	126,08,10,618	1,38,09,72,155	1,55,45,97,700	1,62,86,03,073	1,70,07,88,793	1,99,06,53,494	2,19,42,59,480
In London £	"	104,408,208	133,435,377	146,457,439	177,998,335	1,75,171,829	1,74,144,724	236,957,575	202,523,570	192,631,082
Interest payable { R £	" "	4,17,51,110 3,524,376	4,00,58,600 4,158,351	4,38,10,365 4,715,233	4,81,24,302 5,668,417	5,45,29,991 5,665,349	5,74,23,729 5,647,491	5,13,58,187 8,827,162	8,00,13,565 7,139,089	9,02,09,953 6,652,195
Other loans R	51	1,77,95,940	2,14,85,707	1,68,85,620	1,68,57,658	8,18,24,532	7,09,88,490	80,99,96,999	1,10,35,25,369	1,12,09,25,069
" Liabilities "	"	9,65,34,930	13,70,01,656	18,76,26,436	23,85,94,348	23,15,39,755	30,21,00,997	44,43,95,729	49,72,03,468	49,62,58,664
Cash balance { " £	61 48	17,87,62,440 3,835,050	15,39,84,715 4,091,926	17,67,21,853 8,436,519	20,35,03,834 18,174,349	18,02,41,000 12,803,348	22,93,98,000 11,391,993	22,98,78,000 16,625,416	25,95,04,000 14,715,827	26,47,60,000 11,997,393
ENFACED SECURITIES—to December										
Government Promissory Notes—										
Enfaced R	63	6,29,05,030	1,90,59,400	2,00,34,000	35,10,200	59,46,200	15,67,900	11,23,900	89,16,800	30,46,950
Retransferred "	64	4,43,05,560	3,41,56,800	1,29,20,900	1,97,07,500	79,23,250	1,12,05,200	35,45,600	86,43,700	1,45,65,175
Outstanding (average) "	65	26,87,80,115	21,25,20,934	16,48,15,541	12,58,92,850	8,67,07,192	7,94,37,158	7,44,50,808	7,86,73,644	6,48,07,304
COUNCIL BILLS AND TELEGRAPHIC TRANSFERS PAID R	67	19,09,46,300	19,25,99,848	47,69,87,098	39,43,45,533	31,05,45,471	47,07,41,364	50,72,42,176	39,91,31,000	34,54,98,000
HOME GOVERNMENT DISBURSE- MENT £	78	22,427,394	34,869,343	51,429,591	51,411,496	50,954,926	126,148,183	218,444,077	261,251,918	297,577,214
PRICES OF GOLD AND SILVER AND RATES OF EXCHANGE										
Price of— Standard Silver in London (in pence per ounce)	83	47 $\frac{1}{8}$	28 $\frac{1}{2}$	27 $\frac{1}{8}$	24 $\frac{1}{8}$	23 $\frac{1}{8}$	31 $\frac{1}{8}$	40 $\frac{1}{8}$	47 $\frac{1}{8}$	57 $\frac{1}{8}$
		R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
Bar Silver in Bombay (per 100 tolas)	100	—	75 $4\frac{3}{4}$	79 $10\frac{1}{8}$	70 $1\frac{1}{8}$	79 $6\frac{3}{8}$	97 $9\frac{3}{8}$	111 $15\frac{1}{8}$	116 0	112 $14\frac{3}{8}$
Bar Gold in India (per tola)	88	21 4	24 —	24 1	24 —	25 12	27 8	28 8	31 0	28 6
Rate of discount—										
Bank of England	97	5	4	4	4 $\frac{1}{2}$	5	6	5	5	6
Rate of interest—										
Bank of Bengal	"	3	4, 5, 6 & 7	6 & 7	7	7	8	5	6	5
Rate of Exchange on London	"	18 $\frac{1}{8}$	16 $\frac{5}{8}$	16 $\frac{1}{4}$	16 $\frac{1}{8}$	16 $\frac{1}{8}$	16 $\frac{1}{8}$	17 $\frac{1}{8}$	18 $\frac{1}{8}$	22 $\frac{3}{8}$

SUMMARY TABLE

(2)

SUMMARY of PRINCIPAL TABLES--continued

PART I--continued

		Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1915-16	1916-17	1917-18	1918-19	1919-20	
MILITARY SERVICES—												
Receipts	In India	R	107	99,95,590	1,46,18,187	1,26,63,705	1,20,20,453	1,35,27,847	1,86,76,648	2,16,00,838	3,12,50,867	3,61,08,385
	In England	£	"	42,003	32,945	538,525	418,999	339,884	330,836	280,453	266,581	294,386
Expenditure	In India	R	"	16,64,73,390	17,43,49,312	23,24,30,003	23,13,41,500	27,55,43,767	31,04,26,623	36,49,35,010	61,92,01,119	79,69,96,063
	In England	£	"	4,759,370	4,839,238	5,564,078	5,063,304	5,133,509	5,871,649	6,434,649	5,550,136	7,553,628
BANKS—to December—												
Presidency Banks—												
Capital		R	110	3,50,00,000	3,60,00,000	3,60,00,000	3,60,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000	3,75,00,000
Reserve and Rest		"	"	97,54,000	1,99,61,000	2,63,37,000	2,31,03,000	3,72,50,000	3,60,99,000	3,67,52,000	3,44,58,000	3,57,81,000
Deposits		"	"	18,35,60,000	15,68,80,000	25,38,28,000	36,58,01,000	43,49,86,000	49,91,45,000	75,43,02,000	59,62,03,000	75,93,61,000
Cash balances		"	"	12,96,75,000	5,04,49,000	8,23,01,000	11,35,12,900	14,65,24,000	17,27,25,000	33,77,31,000	17,07,62,000	23,62,93,000
Exchange Banks—												
Capital		£	"	6,384,000	11,803,000	15,204,000	21,734,000	22,681,000	22,836,000	18,384,000	22,269,000	31,931,000
Reserve and Rest		"	"	1,669,000	3,971,000	7,219,000	12,610,000	14,112,000	15,095,000	14,298,000	17,180,000	21,139,000
Deposits in India		R	"	7,53,60,000	10,50,35,000	17,04,45,000	24,79,17,000	33,54,56,000	38,03,88,000	53,37,53,000	61,85,60,000	74,35,90,000
Cash Balances in India		"	"	3,50,43,000	2,39,58,000	3,78,13,000	4,38,31,000	7,60,13,000	10,14,01,000	33,74,37,000	15,17,55,000	29,98,32,000
Indian Joint-Stock Banks—												
With capital and reserve of Rs lakhs and over—												
Capital		R	111	33,50,000	8,212,000	84,67,000	2,75,66,000	2,81,39,000	2,87,36,000	3,03,70,000	4,36,45,000	5,39,07,000
Reserve and Rest		"	"	17,59,000	45,60,000	77,82,000	1,00,55,000	1,56,65,000	1,73,66,000	1,62,99,000	1,65,59,000	2,24,27,000
Deposits		"	"	2,70,78,000	8,07,52,900	11,98,92,000	25,65,85,000	17,87,27,000	24,71,05,000	31,17,01,000	40,59,48,000	58,99,47,000
Cash Balances		"	"	55,79,000	1,19,04,000	1,73,50,000	2,88,25,000	3,99,41,000	6,08,49,000	7,64,84,000	9,48,58,000	12,16,63,000
POST OFFICE SAVINGS BANKS												
Depositors		No.	115	448,000	816,000	1,116,000	1,430,000	1,660,000	1,647,000	1,638,000	1,677,000	1,760,000
Balance of deposits		R	"	7,36,24,000	10,04,33,000	13,99,28,000	16,91,88,000	15,32,12,000	16,59,53,000	16,58,46,000	18,82,45,000	21,34,85,000
CO-OPERATIVE SOCIETIES—												
Societies		No.	118		288	5,321	19,675	23,036	26,465	32,439	40,772	
Members		"	119		28,620	305,058	918,436	1,045,425	1,163,255	1,356,614	1,665,448	
Capital		R	120		4,73,000	1,99,05,000	10,32,67,000	12,22,92,000	14,40,94,000	17,55,14,000	21,40,71,000	
LIFE ASSURANCE—(a)												
Companies dealt with		No.	123	"	"	"	39	42	41	41	42	
Income		R	}	"	"	"	1,40,73,402	1,37,14,318	1,44,17,793	1,53,90,341	1,69,00,492	
Outgo		"		"	"	"						
Realisable Assets		"		"	"	"			9,28,37,433	9,04,17,018	9,67,59,361	
Total sum assured in force at end of year			124	"	"	"	22,82,57,473	22,13,40,665	23,68,54,447	25,11,77,126	28,23,19,175	

(a) The statistics relate to Calendar years

SUMMARY of PRINCIPAL TABLES—concluded

PART II

	Page on which details will be found	1890-91	1900-01	1905-06	1910-11	1915-16	1916-17	1917-18	1918-19	1919-20
LAND REVENUE										
Receipts . . . R	28	24,75,42,050	27,37,81,705	29,74,64,233	33,08,32,886	35,70,73,216	35,80,25,604	35,06,42,112	34,49,16,318	36,88,27,085
Charges . . . "	129	3,67,61,360	4,22,31,350	5,00,11,481	5,49,07,649	5,85,40,927	5,71,72,768	5,67,01,851	6,15,44,392	6,44,24,129
FORESTS—										
Area . . . sq. m.	131	112,608	208,369	233,651	243,478	249,000	246,579	251,512	251,468	250,949
Revenue . . . R	136	1,49,67,135	1,97,70,493	266,74,593	2,74,05,454	3,11,16,367	3,70,61,930	4,09,69,257	4,68,18,231	5,36,75,739
Expenditure . . . "	"	80,63,125	1,11,60,040	1,42,53,521	1,52,44,023	1,85,92,607	1,87,43,883	2,11,57,063	2,68,75,505	3,17,63,199
Outturn of Forest produce										
Timber and fuel . c. ft.	148	..	..	246,334,840	260,583,175	286,216,111	306,869,398	323,666,379	343,850,918	339,515,833
Bamboos . . . No.	"	..	..	210,173,780	224,881,423	163,759,999	189,269,716	196,163,424	194,095,149	(a)
Minor produce . . R	"	..	..	55,12,819	95,27,822	1,16,80,737	1,24,66,596	1,36,75,668	1,42,04,538	1,23,77,188
OPPIUM—										
Receipts . . . R	153	7,87,91,820	7,65,33,633	8,20,31,694	11,28,29,433	2,87,02,712	4,74,00,073	4,61,83,538	4,93,36,670	4,55,62,212
Charges . . . "	"	2,18,07,970	2,67,88,124	2,83,86,616	1,86,99,859	1,71,64,971	1,36,85,911	1,06,31,739	1,96,18,273	1,29,97,832
Area under cultivation . Acres	156	501,719	606,662	613,996	362,868	167,155	204,186	207,010	177,124	154,621
Production to August 31 . Mds.	"	83,099	89,119	107,228	44,926	27,001	32,124	32,248	27,343	22,731
SALT—										
Receipts . . . R(b)	178	8,23,16,832	9,05,05,670	6,07,89,821	4,44,53,010	5,47,13,802	7,23,93,891	8,24,92,306	6,41,69,830	5,74,79,319
Charges . . . (b)	"	46,52,727	64,12,715	67,34,095	72,09,205	97,35,218(d)	99,08,334(d)	1,07,66,033(d)	1,79,66,999(d)	1,29,28,871(d)
Quantity consumed . Mds.(c)	176	33,280,738	35,813,199	38,598,752	40,565,988	48,677,000	50,334,000	44,024,000	52,199,000	49,346,000
Duty . . . R(b)	178	7,98,10,730	8,75,53,995	5,73,97,195	4,08,17,010	4,97,03,023	6,63,16,952	7,25,47,119	5,69,96,376	5,29,00,575
STAMPS										
Receipts . . . "	190	4,07,20,810	5,01,06,562	5,85,10,734	7,56,47,769	8,62,19,325	9,19,00,989	9,07,56,397	9,72,13,302	11,92,50,653
Charges . . . "	"	11,73,390	15,49,190	18,92,767	21,24,855	25,27,591	25,85,802	26,27,103	27,92,019	34,37,394
EXCISE—										
Receipts . . . "	210	4,92,12,736	5,91,98,376	8,53,37,424	10,54,10,786	12,93,41,572	13,80,92,186	15,23,42,776	17,25,74,891	19,18,40,482
Charges . . . "	"	17,49,806	25,23,808	38,83,446	62,14,273	77,16,428	78,21,327	79,80,098	88,41,964	1,04,44,949
PROVINCIAL RATES—										
Revenue . . . "	252	3,49,12,400	3,84,40,692	4,19,70,756	83,15,677	6,27,676	4,70,859	4,29,493	4,20,180	5,34,730
Expenditure . . . "	"	54,040	5,09,616	5,58,168	69,363	..	..	..	..	..
CUSTOMS REVENUE—										
From Imports . . . "	254	79,44,510	4,01,42,293	5,00,89,920	8,08,61,009	7,38,53,580	9,90,22,612	11,99,59,712	12,57,05,144	15,43,57,143
„ Exports . . . "	..	92,10,395	84,59,433	1,15,11,257	1,30,87,498	78,91,792	2,47,11,791	3,32,48,424	3,69,14,918	4,81,11,248
INCOME TAX—										
Assessees and collections (e)—										
Incomes less than Rs.1,000 { No.	..	274,259	303,426	30	..	..	..	..	..	..
„ { R	..	31,39,910	35,20,956	395	..	..	..	..	..	..
„ { No.	271	92,951	118,277	164,347	180,892	220,793	225,695	237,179	191,246	..
„ { R2,000	"	25,33,290	32,95,259	42,69,507	48,22,957	58,91,785	61,74,449	64,71,920	50,73,060	..
„ { No.	"	56,808	70,932	83,812	95,647	120,324	129,941	143,910	174,927	185,042
„ { R2,000 and above	"	90,41,831	1,17,16,128	1,42,50,547	1,68,50,257	2,30,73,097	4,58,58,199	5,90,51,221	8,67,14,272	8,76,07,219
TOTAL (inclusive of interest on securities) { No.	"	425,614	493,636	249,444	277,822	342,541	357,021	382,532	366,431	185,791
„ { R	"	1,57,79,390	1,96,64,911	1,96,53,498	2,29,64,370	3,04,63,283	5,54,77,740	7,11,32,947	9,34,31,373	8,76,24,450
CONTRIBUTES FROM INDIAN STATES	274	76,04,210	86,67,349	89,61,451	91,11,699	91,36,926	91,86,440	89,65,061	89,15,304	93,28,825
INTEREST RECEIPTS	276	1,89,26,309	89,26,309	1,06,06,641	1,57,99,586	1,83,84,997	1,29,13,693	1,29,49,516	1,58,12,720	2,01,61,405

(a) Not yet available

(b) From 1915-16, figures have been compiled from the Finance and Revenue Accounts, and for the earlier years from special Returns furnished by Local authorities

(c) Figures from 1915-16 relate to balance of Issues and imports over exports

(d) Figures relate to total expenditure as compiled from the Finance and Revenue Accounts

(e) Figures from 1918-19 relate to income-tax realised from incomes derived from all sources combined

PART I

Revenue, Expenditure, Coinage, Currency, Public Debt,
Council Bills, Exchange, Banks, etc.

REVENUE AND EXPENDITURE

[FOR TABLES, SEE PAGES 9 TO 11]

Table No. 1 is an abstract statement of Revenue, Expenditure, and Debt of the Government of India in each year from 1877-78 to 1919-20. The funded debt outstanding in 1877-78 was R74,95 lakhs in India and £59.7 million in England. The total sum represents 265 per cent of the revenue of that year. In 1919-20 the funded debt outstanding was £338.9 million equivalent to 208 per cent of the year's revenue. During the 43 years under report there was a surplus in 28 years and a deficit in 15 years. The 28 years' surplus aggregates R10,000 lakhs and the 15 years' deficit R6,323 lakhs, the result being a net surplus of R3,677 lakhs.

Table No. 2 is an abstract of the Revenue and Expenditure for ten years. During the period of 43 years dealt with in Table No. 1, the total revenue has risen from R6,197 lakhs in the first year 1877-78 (equivalent at the average rate of exchange of that period to £53,709,000) to R24,496 lakhs (=£163,308,000 at R15 to the pound sterling) in 1919-20. The increase represents 295 per cent reckoning in rupees and 204 per cent reckoning in sterling. During the same period the expenditure has risen from R6,623 lakhs (=£57,403,000) to R26,862 lakhs (=£179,077,000). This represents 306 per cent in rupees and 212 per cent in sterling.

In considering the Revenue and Expenditure of the Government of India, however, it is desirable to separate "Commercial Services," i.e., Posts and Telegraphs, Railways, and Irrigation, from other heads.

The following statement gives the quinquennial averages for each of the main heads of revenue and the percentage which each bears to the total revenue, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for each of the years 1917-18, 1918-19, and 1919-20.

Revenue (excluding Revenue from Commercial Services) in thousands of rupees

	Land Revenue, including tributes from Indian States		Forest		Opium		Salt		Stamps		Excise		Customs		Provincial Rates		Income Tax (a)		TOTAL	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
1877-78 to 1881-82 .	24,00,20	41.3	70,95	1.2	9,85,08	17	7,03,21	12.1	3,18,59	5.5	2,89,56	5	2,22,65	3.8	2,68,97	4.6	17,67	.3	57,76,88	90.8
1882-83 to 1886-87 .	23,04,25	40.4	1,03,38	1.8	9,15,16	16	6,36,66	11.2	3,58,28	6.3	3,99,71	7	1,19,19	2.1	2,86,27	5	68,27	1.2	51,91,17	91
1887-88 to 1891-92 .	24,40,04	38.6	1,37,96	2.2	8,31,05	13.2	7,93,87	12.6	4,04,45	6.4	4,83,94	7.7	1,52,66	2.4	3,29,87	5.2	1,56,36	2.5	57,30,20	90.8
1892-93 to 1896-97 .	26,02,34	38.1	1,66,81	2.4	7,09,55	10.4	8,56,69	12.6	4,61,77	6.8	5,49,91	8.1	3,33,27	4.9	3,60,12	5.3	1,78,83	2	62,19,29	90.6
1897-98 to 1901-02 .	27,41,90	37.4	1,82,71	2.5	6,48,79	8.9	8,86,59	12.1	4,94,34	6.7	5,80,87	7.9	4,99,02	6.8	3,87,65	5.3	1,96,10	2.7	66,17,37	90.3
1902-03 to 1906-07 .	29,51,22	35.7	2,37,89	2.9	8,21,56	9.9	7,65,86	9.3	5,62,46	6.8	7,90,39	9.6	6,30,16	7.6	4,04,27	4.9	1,99,20	2.4	73,63,01	89.1
1907-08 to 1911-12 .	31,83,63	36.8	2,68,52	3.2	9,04,43	10.6	4,95,05	5.3	6,83,35	8	10,13,45	11.9	8,36,68	9.8	1,35,26	1.6	2,35,88	2.8	77,06,25	90.5
1912-13 to 1916-17 .	33,31,19	36.6	3,27,26	3.6	4,01,85	4.4	5,74,93	6.3	8,90,39	8.8	13,16,22	14.5	10,69,07	11.8	25,33	.3	3,47,77	3.8	81,91,11	90.1
1917-18	38,30,75	28.2	4,09,69	3.4	4,61,83	3.9	8,24,92	7	8,59,13	7.3	15,24,26	12.9	16,55,49	14	4,29	..	9,46,22	8	1,00,16,58	84.7
1918-19	32,52,64	24.7	4,68,19	3.6	4,93,36	3.8	6,41,70	4.9	9,02,85	6.9	17,33,63	13.2	18,18,10	13.8	4,20	..	11,63,77	8.8	1,04,78,44	79.7
1919-20	34,84,78	23.6	5,36,76	3.6	4,55,62	3.1	5,74,79	3.9	10,91,18	7.4	19,25,94	13.1	22,48,33	15.2	5,35	..	23,20,78	15.7	1,26,43,58	85.6

(a) Termed "Assessed Taxes" up to 1913-14

The total increase of revenue from the above sources in 1919-20 as compared with the average of 1877-78 to 1881-82 is 119 per cent.

The following table gives the quinquennial averages under the main heads of expenditure and the percentage which each bears to the total expenditure, excluding the Commercial Services, for the period 1877-78 to 1916-17 and also for each of the years 1917-18, 1918-19 and 1919-20.

Expenditure (excluding Expenditure on Commercial Services) in thousands of rupees

	Land Revenue (including District Administration)		Forest		Other heads including Opium		Debt Services		Civil Departments		Civil charges		Civil works		Army (including Military Works and Special Defence Works)		Famine Relief and Insurance		TOTAL	
	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%	R	%
1877-78 to 1881-82 .	2,96,53	5.2	47,77	.8	3,18,49	5.6	5,08,83	8.9	10,64,27	18.7	3,87,82	6.8	3,30,94	5.8	22,35,83	39.2	1,47,36	2.6	53,37,89	93.6
1882-83 to 1886-87 .	3,32,27	6.0	65,99	1.2	3,65,97	6.6	4,51,08	8.2	11,81,91	21.4	4,14,65	7.5	4,17,48	7.6	19,67,19	35.6	1,27,52	2.3	53,24,06	96.4
1887-88 to 1891-92 .	3,62,73	6.0	78,40	1.3	3,27,75	5.4	4,58,11	7.6	13,27,91	22.1	4,53,35	7.5	4,43,99	7.3	22,66,28	37.7	52,76	2.8	57,71,28	95.7
1892-93 to 1896-97 .	4,04,13	6.1	91,80	1.3	3,27,33	4.9	4,28,87	6.4	14,87,02	22.5	6,55,70	8.4	4,57,11	6.9	25,47,35	38.5	1,11,14	1.6	64,10,45	96.6
1897-98 to 1901-02 .	4,17,63	5.8	1,04,83	1.4	3,94,53	5.5	3,10,91	4.3	16,16,43	22.6	5,60,32	7.8	4,85,73	6.8	25,17,80	35.2	3,45,30	4.8	67,53,48	94.2
1902-03 to 1906-07 .	4,77,11	5.9	1,30,15	1.6	4,69,49	8.2	2,54,98	3.1	13,91,04	23.2	5,95,80	7.3	7,33,07	9	30,21,50	37.1	1,46,65	1.8	79,19,79	97.2
1907-08 to 1911-12 .	5,48,41	6.3	1,54,70	1.8	6,17,25	7.1	3,03,12	3.5	22,28,61	25.7	6,67,44	7.7	7,39,39	8.5	30,81,10	35.6	1,78,47	2.1	85,18,43	98.3
1912-13 to 1916-17 .	5,84,56	6.0	1,81,19	1.9	6,04,15	6.2	2,06,48	2.1	27,44,47	28.2	7,07,33	7.3	9,09,35	9.8	34,22,95	35.1	1,50,00	1.5	95,10,48	97.6
1917-18	5,67,34	4.6	2,11,66	1.7	6,99,21	5.6	10,99,22	8.8	31,28,31	25.1	7,23,02	5.8	7,57,36	6.1	46,14,55	37.1	1,50,00	1.2	1,19,50,67	96
1918-19	6,15,65	3.9	2,89,04	1.8	8,63,38	5.5	12,19,06	7.8	35,53,23	22.6	7,44,16	4.7	8,46,98	5.4	70,24,53	44.7	1,50,00	1	1,53,06,93	97.4
1919-20	6,44,62	3.5	3,21,10	1.7	8,73,70	4.7	13,40,85	7.3	38,71,92	20.9	8,63,71	4.7	10,68,77	5.8	91,03,00	49.2	1,71,01	0.9	1,82,58,68	98.7

REVENUE AND EXPENDITURE

The expenditure in these tables represents expenditure from revenue only and not expenditure from borrowed capital.

Turning now to the Commercial Services, that is, Posts and Telegraphs, Railways, and Irrigation, the following table shows the total revenue, total expenditure, and net surplus or deficit for each of these heads, and the total for all of them together, arranged in the form of quinquennial averages from 1877-78 to 1916-17 and annual figures for 1917-18, 1918-19, and 1919-20.

Revenue and Expenditure under Commercial Services in thousands of rupees

	POSTS			TELEGRAPHS			RAILWAYS			IRRIGATION			TOTAL		
	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)	Revenue	Expenditure	Surplus (+) or Deficit (-)
1877-78 to 1881-82	94,70	1,11,36	-16,66	45,80	50,85	-5,05	8,23,38	9,25,91	-1,02,53	1,40,36	1,86,58	-46,22	11,04,24	12,74,70	-1,70,46
1882-83 to 1886-87	1,06,22	1,27,99	-21,77	58,87	73,89	-15,02	12,59,86	13,51,53	-91,67	1,61,35	2,25,47	-64,12	15,86,30	17,78,88	-1,92,58
1887-88 to 1891-92	1,32,92	1,39,69	-6,77	79,46	76,49	+2,97	16,76,67	18,20,90	-1,44,23	2,01,01	2,68,49	-67,48	20,90,07	23,05,57	-2,15,51
1892-93 to 1896-97	1,63,58	1,60,58	+3,00	1,00,66	88,60	+12,06	20,55,51	22,55,73	-2,00,22	2,50,09	2,99,66	-49,57	25,69,84	28,04,57	-2,34,73
1897-98 to 1901-02	1,97,34	1,70,65	+17,69	1,26,90	1,13,97	+12,93	25,33,29	25,43,06	-9,80	3,65,46	3,35,20	+30,26	32,22,96	31,71,88	+51,08
1902-03 to 1906-07	2,37,47	2,23,43	+14,04	1,34,86	1,47,94	-13,08	34,97,54	32,72,22	+2,25,32	4,58,90	4,10,72	+48,18	43,28,77	41,02,49	+2,26,28
1907-08 to 1911-12	2,91,24	2,86,69	+4,55	1,49,17	1,55,27	-6,10	44,33,51	42,24,70	+2,08,81	5,51,36	4,54,57	+96,79	54,25,28	51,21,23	+3,04,05
1912-13 to 1916-17	5,57,82	4,87,61	+70,21	(a)	(a)	(a)	57,27,29	50,28,04	+6,99,25	7,12,29	5,35,77	+1,76,43	69,97,31	60,51,42	+9,45,89
1917-18	6,92,50	5,35,16	+1,57,34	(a)	(a)	(a)	69,06,23	54,19,08	+14,87,15	7,59,58	5,67,72	+1,91,86	83,58,31	65,21,06	+18,36,35
1918-19	8,01,44	5,96,24	+2,05,20	(a)	(a)	(a)	76,41,64	60,56,43	+15,85,21	8,01,93	5,92,02	+2,09,91	92,45,06	72,44,69	+20,00,37
1919-20	9,20,62	7,13,44	+2,07,18	(a)	(a)	(a)	79,44,59	70,09,94	+9,34,65	8,74,93	6,41,13	+2,33,80	97,40,14	83,64,51	+13,75,63

(a) Included under Posts

REVENUE AND EXPENDITURE*

No. 1.—ABSTRACT STATEMENT of REVENUE, EXPENDITURE, and DEBT of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1877-78 to 1919-20

	Revenue	Expenditure	Surplus	Deficit	FUNDED DEBT CONTRACTED		FUNDED DEBT PAID OFF		FUNDED DEBT OUTSTANDING	
					In India	In England	In India	In England	In India	In England
	R	R	R	R	R	£	R	£	R	£
1877-78	61,97,24,810	66,28,45,210	..	4,26,20,400	4,28,01,040	4,280,000	1,24,87,100	..	74,95,45,200	59,677,033
1878-79	65,18,90,770	63,05,49,790	2,13,40,980	..	25,09,81,400	2,226,584	21,21,37,340	2,874,500	78,88,89,260	59,029,117
1879-80	68,43,30,850	69,66,09,780	..	1,22,78,930	9,50,82,050	11,435,939	5,47,46,220	1,609,500	82,87,25,090	68,855,556
1880-81	74,29,01,120	77,02,15,060	..	3,63,18,940	4,90,17,680	5,037,244	1,81,45,310	2,444,911	85,95,97,460	71,429,133
1881-82	75,68,49,870	72,08,95,360	3,59,54,510	..	5,24,38,810	1,205,647	1,27,50,420	4,467,328	88,65,81,620	68,141,947
1882-83	70,27,83,370	69,60,35,000	67,48,370	..	4,00,18,940	2,490,733	1,96,62,920	2,017,185	90,68,87,660	68,585,694
1883-84	71,84,20,200	69,86,23,120	1,87,97,070	..	3,57,17,740	591,001	1,05,97,910	40,031	93,19,13,840	68,108,837
1884-85	70,69,06,810	71,07,71,270	..	38,64,460	1,38,720	4,299,956	2,28,010	3,137,705	93,18,36,600	69,271,088
1885-86	74,46,41,970	77,26,59,230	..	2,80,17,260	23,190	4,586,045	48,23,210	50,512	92,70,89,820	73,806,621
1886-87	77,83,71,340	77,15,87,070	17,84,270	..	1,20,88,600	10,914,546	1,19,22,940	492,990	92,65,36,360	84,228,177
1887-88	78,75,97,440	80,78,85,760	..	2,02,88,320	5,50,52,730	..	6,94,740	88,029	98,08,98,620	84,140,148
1888-89	81,69,66,780	81,65,96,600	3,70,180	..	3,00,20,730	14,652,209	21,32,930	3,758,747	1,00,87,97,420	95,033,610
1889-90	85,08,52,030	82,47,31,700	2,61,20,330	..	2,00,00,000	4,161,000	11,91,170	1,002,219	1,02,76,11,750	98,199,391
1890-91	85,74,16,490	82,05,34,780	3,68,81,710	..	750	6,895,000	1,53,850	679,183	1,02,74,65,550	104,408,208
1891-92	89,14,32,830	88,67,57,480	46,75,350	..	70	4,600,000	5,43,520	1,604,065	1,02,69,23,170	107,404,143
1892-93	90,17,24,380	91,00,58,500	..	83,34,120	25,00,230	1,300,000	47,880	2,020,376	1,02,93,75,520	106,683,767
1893-94	90,56,52,140	92,11,22,120	..	1,54,69,980	3,71,91,130	2,782,000	1,11,05,870	1,351,975	1,05,54,60,780	108,113,792
1894-95	95,18,74,290	94,49,43,190	69,31,100	..	..	6,000,000	1,17,23,380	107,966	1,04,37,37,400	114,005,826
1895-96	98,37,01,670	96,83,61,690	1,53,39,980	..	..	..	58,48,120	102,094	1,03,78,89,280	113,903,732
1896-97	94,12,97,410	95,83,47,630	..	1,70,50,220	6,04,86,500	2,400,000	72,25,250	2,420,499	1,09,11,50,530	113,885,233
1897-98	96,44,20,040	1,01,80,12,150	..	5,35,92,110	3,00,01,200	3,500,000	41,95,390	108,553	1,11,69,56,340	117,274,680
1898-99	67,595,815	64,954,942	2,640,873	..	800,000	6,000,000	160,624	3,506,075	75,103,132	119,768,605
1899-1900	68,637,164	65,862,541	2,774,623	..	..	..	119,998	124,204	74,983,134	119,644,401
1900-01	75,272,291	73,602,087	1,670,204	..	2,000,000	8,922,350	95,197	131,372	76,887,937	128,435,379
1901-02	76,344,525	71,394,282	4,950,243	..	666,667	2,009,500	93,682	137,789	77,460,922	130,307,090
1902-03	77,434,915	74,365,366	3,069,549	..	1,000,000	1,500,000	91,545	1,510,829	78,369,377	130,296,261
1903-04	83,756,155	80,759,755	2,996,400	..	1,333,333	1,500,000	86,508	750,417	79,616,202	131,045,844
1904-05	84,812,971	81,356,905	3,456,066	..	2,000,000	2,500,000	84,320	1,158,653	81,531,882	132,387,191
1905-06	84,997,685	82,905,831	2,091,854	..	2,666,667	14,480,446	144,508	410,198	84,054,041	146,457,439
1906-07	88,852,873	87,263,533	1,589,340	..	3,000,000	2,000,000	83,998	938,805	86,970,043	147,518,634
1907-08	88,670,329	88,369,714	300,615	..	1,666,667	9,777,747	83,713	815,307	88,552,997	156,481,074
1908-09	86,674,624	90,412,334	..	3,737,710	1,333,333	5,544,753	83,650	1,052,458	89,710,700†	160,973,369
1909-10	90,130,296	90,523,655	606,641	..	1,666,667	9,518,341	82,160	385,799	91,228,874†	170,105,911
1910-11	97,470,114	93,533,827	3,936,287	..	1,000,000	8,943,547	82,217	1,051,123	92,064,810†	177,998,335
1911-12	100,580,799	96,640,465	3,940,334	..	1,333,333	3,014,512	81,177	2,526,250	93,309,080†	178,486,597
1912-13	106,254,327	103,146,693	3,107,634	..	2,000,000	3,000,000	82,454	2,307,404	95,224,319†	179,179,193
1913-14	105,220,777	102,908,354	2,312,423	..	2,000,000	..	82,347	2,114,436	97,123,719†	177,064,757
1914-15	101,534,375	103,319,645	..	1,785,270	3,333,333	..	103,606	874,399	100,351,013†	176,100,358
1915-16	104,704,041	105,892,702	..	1,188,661	3,332,400	..	626	1,018,529	103,639,847†	175,171,929
1916-17	118,799,968	111,321,798	7,478,170	..	5,223,448	..	84,047	1,027,105	108,573,538†	174,144,724
1917-18	134,562,146	126,475,072	8,087,074	..	7,622,561	64,927,000	513,567	2,114,149	113,355,919†	236,957,576
1918-19	149,289,767	153,060,176	..	3,820,409	19,633,192	..	215,208	34,429,006	132,710,239†	202,528,570
1919-20	163,308,441	179,077,030	..	15,768,589	14,234,913	..	652,701	9,897,488	146,283,965†	192,631,082
Total Surplus R					1,00,00,68,800					
Total Deficit R					..	63,23,39,325				
Net Surplus R					36,77,29,475					

*Compiled from the Finance and Revenue Accounts of the Government of India

† Includes adjusted amounts transferred from other loans

(a) The figure represents British Government 5 per cent War Loan (1929-47) taken over by India

NOTE.—From 1898-99 the figures are stated in sterling, the pound representing fifteen rupees

REVENUE AND EXPENDITURE

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1910-11 to 1919-20

Revenue

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
	£	£	£	£	£	£	£	£	£	£
I.—LAND REVENUE, FOREST, AND TRIBUTES—										
1. Land Revenue	20,877,521	20,764,697	21,282,468	21,391,575	21,221,539	22,031,161	22,041,265	21,607,246	21,089,944	22,609,943
2. Forest	1,829,557	1,952,179	2,153,009	2,229,872	1,980,652	2,074,425	2,470,795	2,731,284	3,121,255	3,578,386
3. Tributes from Indian States	607,447	595,005	623,542	616,831	609,827	609,123	612,429	597,670	594,354	621,922
TOTAL	23,314,525	23,311,881	24,059,019	24,238,328	23,812,018	24,714,714	25,124,489	24,936,200	24,805,553	26,810,251
II.—OPIMUM	7,521,962	5,961,278	5,124,592	1,624,873	1,572,218	1,913,514	3,160,005	3,078,903	3,289,111	3,087,481
III.—TAXATION—										
1. Salt	3,175,950	3,301,212	3,334,374	3,445,305	3,910,790	3,647,587	4,826,260	5,499,487	4,277,989	3,831,954
2. Stamps	4,311,691	4,315,129	5,069,115	5,318,293	5,082,043	5,433,632	5,776,696	5,727,522	6,018,976	7,274,511
3. Excise	7,030,314	7,609,753	8,277,919	8,894,300	8,856,881	8,632,209	9,215,899	10,161,708	11,557,518	12,839,602
4. Customs	6,619,009	6,468,567	7,197,243	7,558,220	6,347,201	5,873,886	8,659,182	11,036,588	12,120,641	14,988,853
5. Provincial Rates	554,378	548,680	552,149	180,210	38,814	41,845	31,391	28,633	28,012	35,649
6. Income Tax (a)	1,593,301	1,652,878	1,742,397	1,950,250	2,036,733	2,090,109	3,772,967	6,308,104	7,758,462	15,471,896
7. Registration	425,855	445,862	482,022	518,962	485,295	518,379	540,581	527,590	572,652	723,663
TOTAL	24,210,498	24,932,081	26,655,219	27,865,540	26,757,757	26,238,147	32,822,976	39,289,630	42,334,250	55,166,128
V.—DEBT SERVICES	1,465,439	1,448,741	1,473,708	1,352,119	1,023,307	1,096,417	1,136,504	2,170,108	3,829,422	4,386,645
VI.—CIVIL SERVICES—										
1. Receipts by Civil Departments	1,211,123	1,238,131	1,334,847	1,408,286	1,505,120	1,579,904	1,739,713	1,935,364	2,094,802	2,263,715
2. Miscellaneous Civil Receipts	293,145	298,361	292,464	300,226	310,829	303,061	315,899	306,705	337,505	361,928
3. Civil Works	293,833	326,924	355,447	298,640	288,219	304,035	309,373	323,599	347,649	369,934
TOTAL	1,798,101	1,863,416	1,982,758	2,007,155	2,104,168	2,187,000	2,364,985	2,565,668	2,779,956	2,995,577
VII.—MILITARY SERVICES—										
Army, Marine and Military Works	1,221,029	1,343,057	1,387,634	1,369,652	1,374,638	1,241,740	1,575,946	1,720,509	2,349,972	2,701,612
VIII.—COMMERCIAL SERVICES—										
1. Posts	1,996,922	2,134,279	2,262,436	2,410,210	3,596,973	3,787,478	4,174,607	4,616,690	5,342,967	6,137,441
2. Telegraphs	997,159	1,087,425	1,174,124	1,188,309						
3. Railways	30,669,102	33,636,774	36,763,518	37,639,236	36,175,858	38,267,607	42,063,335	46,041,507	50,944,262	52,963,963
4. Irrigation	3,694,521	3,980,052	4,411,217	4,713,159	4,680,969	4,779,079	5,155,624	5,063,879	5,346,507	5,832,868
TOTAL	37,957,704	40,838,530	44,611,295	45,950,914	44,453,800	46,834,164	51,393,566	55,722,076	61,633,736	64,934,272
VIII.—MISCELLANEOUS RECEIPTS—										
Mint, Exchange, Miscellaneous	580,856	881,815	960,102	812,194	436,419	478,345	1,221,497	5,079,052	8,217,767	3,276,475
GRAND TOTAL	97,470,114	100,580,799	108,254,327	105,220,777	101,534,375	104,704,041	118,799,968	134,562,146	149,230,767	163,308,441
<i>Excess of Expenditure over Revenue</i>	..	..	..	..	1,785,270	1,188,661	..	..	3,820,409	15,768,589

(a) Termed, "Assessed Taxes" up to 1913-14

No. 2.—REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND, in each year from 1910-11 to 1919-20—contd.

Expenditure

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
	£	£	£	£	£	£	£	£	£	£
I.—DIRECT DEMANDS ON THE REVENUES—										
1. Refunds and Drawbacks, Assignments and Compensations . . .	1,495,109	1,557,191	1,539,418	1,577,243	1,658,465	1,625,316	1,729,055	1,867,130	2,487,536	2,807,670
2. Charges of collection of Revenue—										
(a) Land Revenue (including District Administration)	3,662,426	3,786,454	3,868,029	3,986,422	3,914,018	3,903,712	3,813,133	3,782,276	4,104,333	4,297,483
(b) Opium . . .	1,246,657	729,452	599,729	1,012,440	654,060	1,114,331	912,394	1,108,782	1,307,885	866,526
(c) Forest . . .	1,033,261	1,142,202	1,152,585	1,174,488	1,217,508	1,242,867	1,251,765	1,411,042	1,926,911	2,140,638
(d) Other heads . . .	1,418,770	1,454,875	1,493,543	1,524,004	1,494,950	1,551,142	1,622,321	1,685,465	1,960,417	2,150,460
TOTAL	8,856,223	8,670,174	8,653,304	9,274,597	9,939,339	9,467,370	9,328,668	9,854,695	11,787,122	12,262,777
II.—DEBT SERVICES	2,168,902	2,037,735	1,810,535	1,515,653	1,191,257	1,190,364	1,174,864	7,328,169	8,127,090	8,982,013
III.—CIVIL SERVICES—										
1. Civil Departments . . .	14,931,367	16,466,166	16,688,755	17,934,199	18,109,977	18,868,215	19,081,230	20,855,368	23,688,218	25,812,801
2. Miscellaneous Civil Charges . . .	4,491,375	4,509,914	4,595,454	4,801,569	4,781,060	4,656,236	4,748,222	4,820,135	4,961,069	5,758,053
3. Civil Works . . .	4,536,667	5,453,212	6,059,503	7,008,624	7,179,750	5,450,464	4,616,331	5,049,060	5,646,495	7,125,133
TOTAL	23,959,409	26,429,292	27,348,712	29,744,392	30,867,787	28,674,915	23,440,783	30,724,563	34,295,782	38,695,987
IV.—MILITARY SERVICES—										
1. Army * . . .	19,577,647	19,987,274	20,056,454	20,302,084	20,799,929	22,634,713	24,953,683	28,901,728	43,934,939	56,693,696
2. Military Works . . .	900,487	909,657	887,379	947,297	996,071	850,866	1,594,533	1,861,109	2,895,271	3,993,093
3. Special Defence Works . . .	7,987	4,706	9,267	16,384	13,603	13,514	18,536	813	†	†
TOTAL	20,486,071	20,901,637	20,953,100	21,265,765	21,809,603	23,503,093	26,566,757	30,763,650	46,830,216	60,686,699
V.—COMMERCIAL SERVICES—										
1. Posts . . .	1,950,892	2,008,470	2,026,567	2,092,019	3,257,263	3,149,680	3,441,387	3,667,730	3,974,954	4,756,244
2. Telegraphs . . .	976,832	1,093,934	1,105,946	1,180,965						
3. Railways . . .	28,651,606	29,849,004	31,960,164	32,849,703	34,017,824	34,192,169	34,581,460	36,127,184	40,376,165	46,732,939
4. Irrigation . . .	3,110,134	3,174,883	3,301,928	3,531,867	3,754,268	3,721,096	3,549,912	3,784,838	3,946,829	4,274,222
TOTAL	34,689,464	36,126,291	38,394,605	39,654,554	41,029,355	41,062,945	41,572,759	43,479,752	48,297,948	55,763,405
VI.—MISCELLANEOUS CHARGES—										
1. Famine Relief and Insurance . . .	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,140,047
2. Construction of Railways (charged to Provincial or Local Revenues) . . .	795	836	4,266	1,414	459	1,263	2,204	—766	5,376	6,950
3. Mint, Exchange, Miscellaneous . . .	411,761	505,416	473,121	734,865	672,006	561,812	838,461	1,265,954	1,637,517	1,127,819
TOTAL	1,412,556	1,506,252	1,477,387	1,736,279	1,672,465	1,563,075	1,840,665	2,265,188	2,642,893	2,274,816
Add or Deduct—										
Provincial Surplus or Deficit . . .	1,961,202	969,084	4,514,050	—282,330	—2,190,152	130,940	2,367,862	2,059,055	1,079,131	454,333
GRAND TOTAL	93,533,827	96,640,465	103,146,693	102,908,354	103,319,645	105,892,702	111,341,798	126,475,072	158,060,176	179,077,030
Excess of Revenue over Expenditure . . .	3,936,287	3,940,334	3,107,634	2,312,423	..	..	7,478,170	8,087,074	..	..

* Including marine

† Expenditure on this head, which was previously recorded separately is now included under "Military Works"

§ The increase in the expenditure on Army and Military works is mainly due to the following causes:—(1) Expenditure in connection with the Afghan and North-West Frontier operations, (2) India's additional war contribution to the Imperial Government (3) Increased rate of pay and allowances and (4) Increased food and railway charges

MINT AND COINAGE

[FOR TABLES, SEE PAGES 15 TO 29]

Gold coins

No gold coins were minted in India during the period from 1891-92 to 1917-18.* By a Royal Proclamation dated 21st December, 1917, a branch of the Royal Mint was established at Bombay for the coinage of sovereigns, but it could not commence work until September, 1918. In 1918-19, 1,295,372 pieces of sovereigns were coined in this mint but none were issued to the public. Pending this coinage, the local Mint commenced in June the coinage of gold Mohurs (fifteen-rupee gold coins) under an Ordinance promulgated by the Government of India (subsequently superseded by Act XIV of 1918). The total number of gold Mohurs thus coined amounted to 2,109,703 pieces. The Bombay branch of the Royal Mint was closed in April, 1919. No gold coinage was executed during 1919-20. Sovereigns and half-sovereigns minted either in England or Australia are recognised as legal tender to an unlimited amount at the rate of one sovereign to fifteen rupees‡, provided that they have not been called in or lost weight beyond the limit prescribed as the lowest current weight, viz., 122·5 grains for the sovereign, and 61·125 grains for the half-sovereign—the full legal weight being 123·27447 and 61·63723 grains, respectively. Under Notification No. 1448-A., dated the 8th March, 1907, however, sovereigns and half-sovereigns, which have lost weight so as to be of less weight than that for the time being prescribed for light coins by or under the Coinage Act, 1870, as the least current weight, are receivable at Treasuries, Currency Offices, Mints, and Presidency Banks at the following rates, namely :—

- (a) When such coins have not been reduced by more than three grains below standard weight, that is, are not less in weight than grains 120·27447 and 58·63723, respectively, at their face value ; and
 - (b) When such coins are of less weight than grains 120·27447 and 58·63723, respectively, at their bullion value by weight :
- Provided that such coins have not been illegally dealt with, that is, have not been impaired, diminished or lightened, otherwise than by fair wear and tear, or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened.

Silver coins

The weight and fineness of the silver coins minted in the Indian mints for circulation in India are as follows :—

	Fine Silver (grains)	Alloy (grains)	Total (grains)
Rupee	165	15	180
Half-rupee (8 annas)	82½	7½	90
Quarter-rupee (4 annas)	41¼	3¾	45
Eighth of a rupee (2 annas)	20⅝	1⅞	22½
One rupee = 165 grains of fine silver.			
One shilling = 80⅞ grains of fine silver.			
One rupee = shillings 2·0439 †			

In the year 1893 the two Government mints at Calcutta and Bombay were closed for the unrestricted coinage of silver for the public. During the five succeeding years, the coinage of rupees ceased, except that in the years 1897-98 and 1898-99 about 9 million rupees were coined for Indian States to replace their local currencies. By the winter of 1900 the stock of rupees in the Currency reserve had fallen so low that direct replenishment by new coinage became a necessity. The coinage was begun in February, 1900, the Government purchasing the silver required, and paying for it mainly with the gold accumulated in the Paper Currency Reserve.

The statement below shows the silver coinage in the last five years :—

Number of pieces					
	Rupees	Half-rupees	Quarter-rupees	One-eighth-rupees	Total
1915-16	14,800,000	2,804,000	..	..	17,604,000
1916-17	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000
1917-18	225,833,000	8,822,000	21,072,000	125,560,000	281,287,000
1918-19	501,006,000	13,771,000	50,575,000	..	565,352,000
1919-20	366,207,000	8,958,000	26,135,000	..	401,300,000

Value (in rupees)					
	Rupees	Half-rupees	Quarter-rupees	One-eighth-rupees	Total
1915-16	1,48,00,000	14,02,000	..	..	1,62,02,000
1916-17	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000
1917-18	22,58,33,000	44,11,000	52,68,000	31,95,000	23,87,07,000
1918-19	50,10,06,000	68,85,000	1,26,44,000	..	52,05,35,000
1919-20	36,62,07,000	44,79,000	65,34,000	..	37,72,20,000

The foregoing figures include the value of old rupees received into the mints for recoinage which is stated separately below :—

	British rupees (nominal value) R	Native coins (equivalent in British rupees) R	Other coins (equivalent in British rupees) R
1915-16	1,64,10,000	..	..
1916-17	1,38,55,000	..	..
1917-18	1,26,77,000	..	6
1918-19	55,44,000	..	7
1919-20	45,76,000	..	..

* In 1916-17, 10,001 hundred-piastre pieces to the value of Rs. 1,53,765 were coined in the Bombay mint for the Egyptian Government.

† The metallic value in sterling of the 165 grains of fine silver in a rupee is as follows, with the price of silver at the rate stated below per standard ounce :—

60 d. = 22·297 d.	38 d. = 13·122 d.	34 d. = 12·634 d.	30 d. = 11·149 d.	26 d. = 9·662 d.	22 d. = 8·176 d.
50 d. = 18·581 d.	37 d. = 12·756 d.	33 d. = 12·263 d.	29 d. = 10·777 d.	25 d. = 9·291 d.	21 d. = 7·804 d.
40 d. = 14·865 d.	36 d. = 12·379 d.	32 d. = 11·891 d.	28 d. = 10·406 d.	24 d. = 8·918 d.	20 d. = 7·432 d.
39 d. = 13·494 d.	35 d. = 13·007 d.	31 d. = 11·519 d.	27 d. = 10·034 d.	23 d. = 8·547 d.	

‡ Under the Indian Coinage (Amendment) Act, XXXVI of 1920, the parity was changed from Rs. 15 to Rs. 10.

MINT AND COINAGE

In addition to the coinage of silver for circulation in India, the mints also received, under an agreement with certain Exchange Banks, silver for coinage into British dollars for circulation in Hongkong and the Straits Settlements. This agreement terminated on the 10th December, 1903, and no fresh agreement has been entered into. Owing to a change in the currency policy in the Government of the Straits Settlements a new dollar was introduced there, the coinage of which has been undertaken at the Bombay mint since September, 1903. Since April, 1905, the coinage of the Straits fifty-cent pieces has been undertaken in the Bombay mint, and since October, 1909, the coinage of the twenty-cent, ten-cent, and five-cent pieces for the Straits Settlements Government has further been undertaken in the same mint. The coinage of Ceylon fifty-cent, twenty-five-cent and ten-cent pieces was undertaken in the Calcutta mint from 1913-14 but they were coined in the Bombay Mint during the year 1919-20. The coinage of both dollars and of cent pieces during the five years ending 1919-20 has been :—

Dollar and cent pieces.

								<i>Number of pieces</i>						
								British Dollars	Ceylon fifty cents	Ceylon twenty- five cents	Straits twenty cents	Ceylon ten cents	Straits ten cents	Straits five cents
1915-16	.	.	.	..	..	..	..	..	..	..	..	..	..	..
1916-17	.	.	.	..	596,000	500,000	645,232	120,545	1,200,014	..	..	..	..	..
1917-18	.	.	.	..	1,072,840	300,000	551,641	879,455	6,099,860	..	..	..	..	..
1918-19	.	.	.	..	..	..	..	..	8,700,284	3,210,929	..	..	..	..
1919-20	.	.	.	..	750,005	1,400,007	2,500,009	750,008	13,200,137	10,789,155	..	..	..	..

With the expiry in December, 1903, of the special agreement with the Exchange Banks for the coinage of British dollars, the number coined fell to 3,955,647 in 1903-04 and 648,847 in 1904-05, while the coinage in these two years of, Straits dollars was 15,009,891 and 20,364,664 pieces, respectively. No dollars were coined in 1905-06 or in 1906-07, but in 1907-08 the coinage of British dollars was resumed in the Bombay mint. No Straits dollar has been coined since 1904-05, nor British dollar since 1913-14, and Straits fifty-cent pieces have so far been coined only once and that in 1905-06.

The coinage of Egyptian twenty, ten, five and two piastre pieces was undertaken in the Bombay mint in 1916-17. The total number of these silver pieces coined was 18,370,112 in 1916-17 and 11,343,692 in 1917-18; in 1918-19 only ten, five and two piastre pieces were coined and their total number was 1,870,044, but nothing was coined in 1919-20.

In 1906 provision was made for the coinage of a nickel coin, and by Notification No. 4597-A., dated the 22nd July, 1907, it was directed that the nickel one-anna piece should thenceforth be coined at the mint and issued. The coin weighs 60 grains Troy and has a waved edge with twelve scollops, the greatest diameter being 21 millimetres and the least 19·8 millimetres. The desirability of issuing a half-anna nickel coin was considered by the Government of India in 1909, but it was decided not to take action in this direction.

Nickel coins

Number of pieces				
	Eight annas	Four annas	Two annas	One anna
1915-16	..	..	..	7,670,000
1916-17	..	..	..	39,087,000
1917-18	..	..	3,848,000	58,067,000
1918-19	..	..	85,991,000	80,692,000
1919-20	4,380,000	26,304,000	68,672,000	122,795,000

Values (in rupees)				
1915-16	..	..	..	4,79,000
1916-17	..	..	..	24,43,000
1917-18	..	..	4,81,000	36,29,000
1918-19	..	..	1,07,49,000	50,43,000
1919-20	21,90,000	65,76,000	85,84,000	76,75,000

By Notification No. 761-F., dated the 22nd March, 1918, it was directed that a nickel two-anna piece should thenceforth be coined at the Mint and issued. It is a square coin with rounded corners, its least diameter being 21 millimetres and the rim is not milled. By Notification No. 3129-F., dated the 10th December, 1919, it was directed that nickel eight-anna and four-anna pieces should thenceforth be coined at the mint and issued. The eight-anna coin is circular, the diameter being 26 millimeter and

the rim is not milled. The four-anna coin has a waved edge with eight crests and eight hollows, the greatest diameter being 25 millimetres and the rim is not milled. The statement in the margin gives the number and value of nickel pieces struck in the mints in the last five years.

In 1916-17 the nickel coinage of ten, five, two and one millieme pieces for the Egyptian Government was undertaken in the Bombay mint and in that year 11,702,143 pieces of such coins to the value of Rs. 5,92,252 were struck in the mint. In 1917-18, 6,228,655 pieces of Egyptian ten and five milliemes, valued at Rs. 5,56,579, and in 1918-19, 872,069 pieces of Egyptian five milliemes only, valued at Rs. 67,040, were struck in the mint. In 1919-20 no nickel Egyptian millieme pieces were coined.

Copper coinage was introduced into the Bengal Presidency by Act XVII of 1835, and into the Madras and Bombay Presidencies by Act XXII of 1844. The weight of the copper coins struck under Act XXIII of 1870 remained the same as it was in 1835. It was as follows :—

Copper coins

	Grains Troy
Double pice, or half-anna	200
Pice or quarter-anna	100
Half-pice or one-eighth of an anna	50
Pie, being one-third of a pice or one-twelfth of an anna	33½

Ninety rupees' worth of pice weigh 576,000 grains troy, or 82½ lb avoirdupois.

Act III of 1906 provided for the substitution of bronze for copper coinage. By Notification No. 3895-A., dated the 11th July, 1906, it was directed that the bronze coins should thenceforth be coined and issued at the mint, and that, with effect from the 1st August, 1906, copper coins for the Government of India should cease to be coined. But the copper coinage for Ceylon and the Straits and for certain Indian States continued in the Calcutta mint. In 1916-17, 3,000,000 pieces of half cents to the value of Rs. 26,250

Bronze coins

and 4,000,000 pieces of quarter cents to the value of Rs. 17,500 were coined for the Straits ; in 1917-18, 1,000,000 pieces of cents to the value of Rs. 10,000 and 2,000,000 pieces of half-cents to the value of Rs. 10,000 were coined for Ceylon ; and in 1919-20, 800,000 pieces of Amman cash to the value of Rs. 2,500 were coined for Puddokotai Durbar.

The weight and dimensions of the several denominations of bronze coins are given below :—

	Standard weight (in grains Troy)	Diameter (in millimetres)
Pice or quarter anna	75	25.4
Half-pice	37½	21.15
Pie	25	17.45

The statement below shows the bronze coinage of the last five years :—

	Number (of pieces)				Value (in rupees)			
	Quarter anna	Half-pice	Pie pieces	Total	Quarter anna	Half-pice	Pie pieces	Total
1915-16	..	9,830,400	20,563,200	30,393,600	..	76,800	1,07,100	1,83,900
1916-17	9,337,600	5,734,400	14,438,400	29,510,400	1,45,900	44,800	75,200	2,65,900
1917-18	83,257,600	15,296,000	35,174,400	133,728,000	13,00,900	1,19,500	1,83,200	16,03,600
1918-19	117,472,000	6,284,800	24,192,000	147,948,800	18,35,500	49,100	1,26,000	20,10,600
1919-20	171,097,600	11,161,600	17,472,000	199,731,200	26,73,400	87,200	91,000	28,51,600

In 1916-17, 4,764,000 pieces of Australian pennies to the value of Rs. 2,97,750 and 3,600,000 pieces of Australian half-pennies to the value of Rs. 1,12,500 were struck in the Calcutta mint ; in addition to these, 4,000,000 half millieme pieces to the value of Rs. 30,406 were coined for the Egyptian Government. In 1917-18, 4,800,000 pieces of Australian pennies to the value of Rs. 3,00,000, and 5,760,000 pieces of Australian half-pennies to the value of Rs. 1,80,000 were struck, and in 1918-19, 1,200,000 pieces of Australian pennies to the value of Rs. 75,000, 1,454,400 pieces of Australian half-pennies to the value of Rs. 45,450 were coined in the Calcutta mint. Cent pieces numbering 3,000,000, valued at Rs. 52,500, in 1918-19 and 31,595,000, valued at Rs. 4,44,687, in 1919-20 were struck for the Straits Settlements.

With the fall in the prices of silver, which preceded the closure of the Calcutta and Bombay mints in 1893, there was a very large importation of the metal into India and excessive quantities were coined by some of the Indian States during that period and for some years following the closure. It was found, thereafter, that the coinages were greatly in excess of the needs of the States, and operations abated in 1898. The arrangements made with some of the States for the substitution of the British for the local rupee had led to the closing of the local mints. The States in which coinage was carried on during the last fifteen years have been dealt with in table No. 19. The total coinage from new silver amounted to 10,878,035 tolas in 1918 and 2,004,456 tolas in 1919. The States in which coinage was carried on to a considerable extent in the year under review were Hyderabad and Udaipur.

MINT AND COINAGE*

No. 3.—IMPORTS into and EXPORTS from BRITISH INDIA of GOLD (COIN and BULLION) and the amount received and the amount COINED in the MINTS, from 1835-36 to 1919-20

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF GOLD COINAGE
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1835-36 to 1844-45 (average)	33,59,000	62,000	32,97,000	4,71,000	2,87,000	7,58,000	4,66,000
1845-46 to 1854-55 (average)	1,08,12,000	5,29,000	1,02,83,000	8,05,000	1,00,000	9,05,000	5,68,000
1855-56 to 1864-65 (average)	5,13,55,000	2,60,000	5,10,95,000	9,53,000	1,05,000	10,58,000	9,41,000
1865-66 to 1874-75 (average)	3,93,18,000	27,40,000	3,65,78,000	2,26,000	26,000	2,52,000	2,51,000
1875-76 to 1884-85 (average)	3,22,44,000	56,05,000	2,66,39,000	1,25,000	..	1,25,000	1,25,000
1885-86 to 1894-95 (average)	3,46,56,000	1,83,89,000	1,62,67,000	98,000	..	98,000	93,000
1895-96	5,02,93,000	2,50,33,000	2,52,60,000	..	..	..	..
1896-97	4,49,12,000	2,20,01,000	2,29,11,000	..	..	..	..
1897-98	7,28,12,000	2,37,27,000	4,90,85,000	}	}	}	..
1898-99	8,84,00,000	2,33,66,000	6,50,34,000				..
1899-1900	11,44,88,000	2,00,82,000	9,44,06,000				..
1900-01	11,89,80,000	11,05,59,000	84,21,000				..
1901-02	8,30,75,000	6,36,99,000	1,93,76,000				..
1902-03	13,19,24,000	4,42,78,000	8,76,46,000	}	}	}	..
1903-04	20,14,79,000	10,21,62,000	9,93,17,000				..
1904-05	21,81,20,000	12,10,61,000	9,70,59,000				..
1905-06	14,74,90,000	14,29,10,000	45,80,900	1,05,000	46,000	1,51,000	..
1906-07	18,53,34,000	3,67,73,000	14,85,61,000	..	8,000	8,000	..
1907-08	20,75,26,000	3,38,49,000	17,36,77,000	..	30,000	30,000	..
1908-09	8,40,42,000	4,04,88,000	4,35,54,000	..	18,000	18,000	..
1909-10	25,03,10,000	3,35,15,000	21,67,95,000	..	16,000	16,000	..
1910-11	27,89,25,000	3,91,39,000	23,97,86,000	..	48,000	48,000	..
1911-12	41,49,36,000	3,73,38,000	37,75,98,000	..	52,000	52,000	..
1912-13	41,29,08,000	7,28,96,000	34,00,12,000	..	42,000	42,000	..
1913-14	28,22,64,000	4,90,26,000	23,32,38,000	..	87,000	87,000	..
1914-15	10,70,38,000	3,05,64,000	7,64,74,000	..	2,59,000	2,59,000	..
1915-16	5,28,17,000	6,39,08,000	—1,10,91,000	..	7,000	7,000	..
1916-17	13,33,79,000	10,25,000	13,23,54,000	..	1,000	1,000	1,54,00
1917-18	29,09,49,000	3,91,63,000	25,17,86,000	..	4,000	4,000	..
1918-19	2,27,63,000	7,84,01,000	—5,56,38,000	..	1,000	1,000	5,10,76,00
1919-20	48,25,16,000	12,92,13,000	35,33,03,000	(d)	2,000	2,000	..

* Compiled from special returns furnished by the Masters of the Mints at Calcutta and Bombay
 (a) Gold received by the Mints on behalf of the Paper Currency Department is omitted from this table
 (b) Represents the value of hundred-piastre pieces coined for the Egyptian Government
 (c) Represents the value of 15 rupee gold pieces and sovereigns coined by Royal Mint, Bombay
 (d) The amount received from individuals in 1919-20 is Rs. 169

MINT AND COINAGE

No. 4.—IMPORTS into and EXPORTS from BRITISH INDIA of SILVER and the amount received into the MINTS
from 1835-36 to 1919-20

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINTS			VALUE OF THE SILVER COINAGE		
	Imported	Exported	Net imports	From Individuals	From Government	Total	Rupees	Half, quarter and one-eighth rupees	Total.
1835-36 to 1844-45 (average) . .	2,50,23,000	44,88,000	2,05,35,000	2,11,67,000	1,64,38,000	3,76,05,000	3,40,85,000	18,82,000	3,59,67,000
1845-46 to 1854-55 (average) . .	2,67,81,000	1,14,54,000	1,53,27,000	2,25,29,000	87,03,000	3,12,32,000	3,05,44,000	20,00,000	3,25,44,000
1855-56 to 1864-65 (average) . .	10,98,13,000	96,10,000	10,02,03,000	8,02,59,000	1,23,89,000	9,26,48,000	8,76,23,000	32,52,000	9,08,75,000
1865-66 to 1874-75 (average) . .	7,68,82,000	1,44,22,000	6,24,60,000	5,09,52,000	9,59,000	5,19,11,000	4,88,36,000	24,40,000	5,12,76,000
1875-76 to 1884-85 (average) . .	8,10,91,000	1,54,17,000	6,56,74,000	6,28,80,000	32,95,000	6,61,75,000	6,19,34,000	29,37,000	6,48,71,000
1885-86 to 1894-95 (average) . .	11,87,15,000	1,44,30,000	10,42,85,000	7,08,26,000	70,90,000	7,79,16,000	7,32,69,000	46,01,000	7,78,70,000
1895-96 . .	8,33,87,000	1,75,65,000	6,58,22,000	..	29,44,000	29,44,000	..	29,27,000	29,27,000
1896-97 . .	8,59,34,000	2,73,73,000	5,85,61,000	..	69,83,000	69,83,000	..	57,34,000	57,34,000
1897-98 . .	13,24,94,000	4,77,59,000	8,47,35,000	70,60,000	61,62,000	1,32,22,000	48,65,000	49,92,000	98,57,000
1898-99 . .	9,05,56,000	5,07,48,000	3,98,08,000	22,16,000	33,04,000	55,20,000	41,80,000	28,04,000	69,84,000
1899-1900 . .	9,52,49,000	5,94,82,000	3,57,67,000	..	2,11,27,000	2,11,27,000	1,30,18,000	92,42,000	2,22,60,000
1900-01 . .	12,67,87,000	3,17,15,000	9,50,72,000	5,08,13,000	10,09,75,000	15,17,88,000	17,14,79,000	11,70,000	17,26,49,000
1901-02 . .	12,29,38,000	5,10,10,000	7,19,28,000	52,75,000	2,80,84,000	3,33,59,000	4,95,21,000	18,27,000	5,13,48,000
1902-03 . .	12,18,65,000	5,22,98,000	6,95,67,000	2,98,86,000	8,14,14,000	11,13,00,000	11,27,23,000	11,72,000	11,38,95,000
1903-04 . .	18,37,82,000	4,72,55,000	13,65,27,000	12,19,000	13,20,76,000	13,32,95,000	16,17,18,000	35,94,000	16,53,12,000
1904-05 . .	17,69,62,000	4,33,47,000	13,26,15,000	1,47,000	9,81,10,000	9,82,57,000	10,87,85,000	49,19,000	11,37,04,000
1905-06 . .	16,90,20,000	1,17,90,000	15,72,30,000	6,40,000	13,05,02,000	13,71,42,000	19,59,88,000	40,27,000	20,00,15,000
1906-07 . .	26,04,64,000	2,04,09,000	24,00,55,000	1,74,000	21,17,68,000	21,19,42,000	25,37,03,000	71,54,000	26,08,57,000
1907-08 . .	21,53,19,000	2,06,36,000	19,46,83,000	..	12,17,97,000	12,17,97,000	17,32,70,000	78,87,000	18,11,57,000
1908-09 . .	14,33,99,000	2,27,15,000	12,06,84,000	50,000	2,60,89,000	2,61,39,000	2,51,31,000	34,05,000	2,85,36,000
1909-10 . .	12,49,24,000	3,04,75,000	9,44,49,000	51,000	2,25,63,000	2,26,14,000	2,07,71,000	9,85,000	2,17,56,000
1910-11 . .	11,88,11,000	3,21,31,000	8,66,80,000	..	2,17,81,000	2,17,81,000	1,52,42,000	66,83,000	2,19,25,000
1911-12 . .	11,97,72,000	6,64,01,000	5,33,71,000	..	2,50,76,000	2,50,76,000	2,45,09,000	35,65,000	2,80,74,000
1912-13 . .	20,54,10,000	3,34,22,000	17,19,88,000	1,29,21,000	6,28,41,000	7,57,62,000	18,75,29,000	78,41,000	19,53,70,000
1913-14 . .	15,21,32,000	2,18,03,000	13,03,29,000	36,59,000	5,64,36,000	6,00,95,000	12,13,61,000	1,02,08,000	13,15,69,000
1914-15 . .	11,10,45,000	2,23,30,000	8,87,15,000	..	2,07,01,000	2,07,01,000	1,80,72,000	37,20,000	2,17,95,000
1915-16 . .	6,66,46,000	1,83,50,000	4,82,96,000	1,39,000	1,64,13,000	1,65,52,000	1,48,00,000	14,02,000	1,62,02,000
1916-17 . .	25,11,48,000	6,31,47,000	18,80,01,000	8,73,000	29,45,74,000	29,54,47,000	29,89,00,000	88,07,000	30,77,07,000
1917-18 . .	22,66,94,000	3,62,76,000	19,04,18,000	..	22,51,74,000	22,51,74,000	22,58,33,000	1,28,74,000	23,87,07,000
1918-19 . .	69,08,92,000	1,17,02,000	67,91,90,000	1,38,85,000	53,23,76,000	54,62,61,000	50,10,06,000	1,95,29,000	52,05,35,000
1919-20 . .	29,98,73,000	75,85,000	29,22,88,000	..	39,74,28,000	39,74,28,000	36,62,07,000	1,10,13,000	37,72,20,000

NOTE.—From the 26th June, 1893, the mints were closed to the unrestricted coinage of silver. From the same date silver belonging to the Government has been valued at its cost price instead of at the fixed rate of Rs 1 per tola of standard silver, but old rupees received for recoinage, as entered in table No. 8, are still taken at their nominal value. The silver received into the mint for coinage into British dollars intended for circulation in the Far East and into the new dollar adopted as the currency of the Straits Settlements is excluded from this table. Particulars of the coinage of these British and Straits dollars will be found in table No. 18

No. 5.—QUANTITY (in ounces) of GOLD and SILVER IMPORTED into and EXPORTED from BRITISH INDIA from and to FOREIGN PORTS in each official year from 1873-74 to 1919-20

	GOLD			SILVER		
	Imported	Exported	Net imports	Imported	Exported	Net imports.
1873-74 . . .	—	—	331,554	—	—	8,747,151
874-75 . . .	—	—	446,964	—	—	16,269,590
875-76 . . .	—	—	355,985	—	—	5,451,074
876-77 . . .	—	—	62,696	—	—	25,229,986
877-78 . . .	—	—	102,628	—	—	51,436,354
878-79 . . .	—	—	177,101	—	—	13,916,146
879-80 . . .	—	—	374,227	—	—	27,581,194
880-81 . . .	—	—	777,533	—	—	13,642,358
881-82 . . .	—	—	1,028,240	—	—	18,852,031
882-83 . . .	—	—	1,048,810	—	—	26,216,055
883-84 . . .	—	—	1,138,584	—	—	22,448,221
884-85 . . .	—	—	973,053	—	—	25,393,863
885-86 . . .	—	—	544,437	—	—	40,677,913
886-87 . . .	—	—	393,174	—	—	25,078,814
887-88 . . .	569,684	41,646	528,038	37,877,141	5,094,542	32,782,599
888-89 . . .	512,287	50,710	461,577	37,844,665	5,408,636	32,436,029
889-90 . . .	850,232	76,848	773,384	43,940,659	5,296,885	38,643,774
890-91 . . .	1,175,875	161,646	1,014,229	56,190,870	4,661,785	51,259,085
891-92 . . .	709,102	285,454	423,648	38,177,580	5,829,142	32,348,438
892-93 . . .	272,442	726,925	—454,483	54,180,144	8,656,632	45,523,512
893-94 . . .	474,635	378,399	96,236	60,328,296	5,999,323	54,328,973
894-95 . . .	236,873	926,843	—689,970	32,638,069	5,598,047	27,040,022
895-96 . . .	695,055	372,432	322,623	34,082,810	7,064,731	27,018,079
896-97 . . .	657,238	347,873	309,365	37,520,322	11,591,234	25,929,088
897-98 . . .	1,129,149	397,114	732,035	68,535,612	24,250,995	44,284,617
898-99 . . .	1,432,461	410,461	1,022,000	49,226,780	26,061,355	23,165,425
899-1900 . . .	1,914,037	353,225	1,560,812	50,663,542	32,017,260	18,646,282
1900-01 . . .	1,987,738	1,881,060	106,678	64,746,549	15,311,385	49,435,164
1901-02 . . .	1,372,249	1,097,743	274,506	66,726,972	27,721,780	39,005,192
1902-03 . . .	2,187,384	770,766	1,416,618	75,569,185	32,294,876	42,274,309
1903-04 . . .	3,330,466	1,764,229	1,566,237	104,324,765	25,142,629	79,182,136
1904-05 . . .	3,605,017	2,088,025	1,516,992	98,118,908	23,769,313	74,349,595
1905-06 . . .	2,396,420	2,461,892	—65,472	88,853,079	4,535,314	84,317,765
1906-07 . . .	3,019,161	642,010	2,377,151	125,878,008	7,679,151	118,198,857
1907-08 . . .	3,380,405	599,065	2,781,340	106,358,274	8,442,915	97,915,359
1908-09 . . .	1,334,107	708,769	625,338	85,048,761	11,308,630	73,740,131
1909-10 . . .	4,095,042	589,906	3,505,136	75,501,745	14,486,993	61,014,752
1910-11 . . .	4,527,061	683,639	3,843,422	69,272,319	14,396,030	54,876,289
1911-12 . . .	6,871,312	647,286	6,224,026	70,378,747	38,149,647	32,229,100
1912-13 . . .	6,813,000	1,251,000	5,562,000	107,190,000	16,113,000	91,077,000
1913-14 . . .	4,593,000	844,000	3,749,000	79,835,000	8,728,000	71,107,000
1914-15 . . .	1,705,000	527,000	1,178,000	64,160,000	8,394,000	55,766,000
1915-16 . . .	833,000	1,094,000	—261,000	39,833,000	6,901,000	32,932,000
1916-17 . . .	2,283,000	18,000	2,265,000	116,959,000	24,765,000	92,194,000
1917-18 . . .	4,903,000	696,000	4,207,000	88,814,000	14,283,000	74,531,000
1918-19 . . .	390,000	1,346,000	—956,000	241,748,000	4,719,000	237,029,000
1919-20 . . .	7,829,000	2,223,000	5,606,000	101,052,000	4,119,000	96,942,000

NOTE.—The quantities in the column "net imports" for both gold and silver, for the years 1873-74 to 1886-87, are estimates only, deduced from the declared value of the trade for those years by the following process:

For gold, the rupee value of the monthly net imports was converted into sterling at the average rate of exchange in each month, and this sterling value was then divided by the English mint price of gold (£3 17s. 10½d. per ounce). For silver, the average price of ₹107 per 100 tolas, or ₹285.33 per 100 ounces, was taken as the basis of the value of the annual imports.

No. 6.—OLD GOVERNMENT of INDIA RUPEES (including small SILVER COINS) received into the MINTS for RECOINAGE, and SILVER COINAGE in each MINT, from 1835-36 to 1919-20

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE				VALUE OF NEW RUPEES AND SMALL SILVER PIECES COINED			
	Calcutta mint	Bombay mint	Madras mint (a)	Total value	Calcutta mint	Bombay mint	Madras mint (a)	Total new coinage
1835-36 to 1844-45 (average)	70,53,000	44,54,000	8,73,000	1,23,80,000	2,27,64,000	1,19,13,000	12,89,000	3,59,66,000
1845-46 to 1854-55 (average)	24,87,000	25,22,000	17,97,000	68,06,000	1,63,63,000	1,28,48,000	33,32,000	3,25,43,000
1855-56 to 1864-65 (average)	16,29,000	30,42,000	2,58,000	49,29,000	4,23,06,000	4,15,93,000	69,76,000	9,08,75,000
1865-66 to 1874-75 (average)	4,02,000	2,66,000	32,000	7,00,000	2,15,80,000	2,89,50,000	7,46,000	5,12,76,000

(a) The Madras Mint ceased to exist from the 1st September, 1869

	VALUE OF OLD RUPEES RECEIVED INTO THE MINTS FOR RECOINAGE			VALUE OF NEW RUPEES AND SMALL SILVER PIECES * COINED		
	Calcutta mint	Bombay mint	Total value	Calcutta mint	Bombay mint	Total new coinage
1875-76 to 1884-85 (average)	17,94,000	7,16,000	25,10,000	1,83,50,000	4,65,21,000	6,48,71,000
1885-86 to 1894-95 (average)	23,62,000	1,89,000	25,51,000	2,06,40,000	5,72,30,000	7,78,70,000
1895-96	27,38,000	1,66,000	29,04,000	29,27,000	..	29,27,000
1896-97	38,90,000	25,23,000	64,13,000	35,87,000	21,47,000	57,34,000
1897-98	28,49,000	32,19,000	60,68,000	47,05,000	51,52,000	98,57,000
1898-99	21,12,000	11,46,000	32,58,000	18,63,000	51,21,000	69,84,000 ^y
1899-1900	80,82,000	9,69,000	90,51,000	1,64,65,000	57,95,000	2,22,60,000
1900-01	26,66,000	6,18,000	32,84,000	6,06,37,000	11,20,12,000	17,26,49,000
1901-02	86,27,000	44,81,000	1,31,08,000	1,75,88,000	3,37,60,000	5,13,48,000
1902-03	5,52,11,000	2,61,85,000	8,13,96,000	5,25,03,000	6,13,92,000	11,38,95,000
1903-04	4,11,40,000	1,26,18,000	5,37,58,000	6,90,07,000	9,63,05,000	16,53,12,000
1904-05	2,50,16,000	1,05,68,000	3,55,84,000	4,56,41,000	6,80,63,000	11,37,04,000
1905-06	1,79,92,000	1,32,55,000	3,12,47,000	7,82,91,000	12,17,24,000	20,00,15,000 ^y
1906-07	1,52,89,000	1,17,87,000	2,70,76,000	10,01,26,000	16,07,31,000	26,08,57,000
1907-08	1,47,80,000	94,61,000	2,42,41,000	7,23,01,000	10,88,56,000	18,11,57,000
1908-09	1,64,32,000	96,53,000	2,60,85,000	1,82,05,000	1,03,31,000	2,85,36,000
1909-10	1,26,82,000	98,74,000	2,25,56,000	1,19,85,000	1,17,09,000	2,36,94,000
1910-11	1,37,45,000	80,30,000	2,17,75,000	1,38,07,000	99,61,000	2,37,68,000
1911-12	1,52,21,000	98,42,000	2,50,63,000	1,55,00,000	1,26,32,000	2,81,32,000
1912-13	2,81,50,000	72,41,000	3,53,91,000	8,37,59,000	12,45,15,000	20,82,74,000 ^y
1913-14	1,77,57,000	87,21,000	2,64,78,000	6,67,36,000	6,88,46,000	13,55,82,000 ^y
1914-15	1,36,61,000	67,75,000	2,04,36,000	1,49,05,000	71,90,000	2,20,95,000
1915-16	1,04,35,000	59,75,000	1,64,10,000	1,04,02,000	58,00,000	1,62,02,000
1916-17	89,77,000	48,78,000	1,38,55,000	16,28,02,000	16,04,77,000	32,32,79,000
1917-18	83,64,000	43,13,000	1,26,77,000	9,98,62,000	14,82,97,000	24,81,59,000
1918-19	40,25,000	15,19,000	55,44,000	27,47,67,000	24,73,53,000	52,21,20,000
1919-20	25,65,000	20,11,000	45,76,000	16,80,34,000	21,20,44,000	38,00,78,000

* Including dollars, cent pieces, and piastres

Co. 7.— COINS other than the GOVERNMENT OF INDIA RUPEES received into the MINTS for RECOINAGE, in each official year from 1894-95 to 1919-20
VALUE (in Rupees)

	CALCUTTA MINT					BOMBAY MINT				GRAND TOTAL
	Indian State coins	Faruckabad, Arcot and Surat rupees	Portuguese Indian coins	Burmese coins	Total	Indian State coins	Faruckabad and Arcot rupees	Portuguese Indian coins	Total	
1894-95 .	..	230	8,970	990	10,190	14	..	23,285	23,299	33,489
1895-96 .	..	..	2,220	190	2,410	32,333	..	2,873	35,206	37,616
1896-97 .	400	170	..	60	630	5,56,140	7,069	2,989	5,66,198	5,66,828
1897-98 .	12,90,322	..	..	..	12,90,322	58,62,145	460	397	58,63,002	71,53,324
1898-99 .	..	..	400	..	400	22,60,040	830	216	22,61,086	22,61,486
1899-1900	..	..	..	..	..	16,675	2,632	73	19,380	19,380
1900-01 .	1,49,96,492	..	..	..	1,49,96,492	3,58,16,558	15,995	..	3,58,32,553	5,08,29,045
1901-02 .	..	..	..	..	..	52,75,010	16,831	..	52,91,841	52,91,841
1902-03 .	..	..	..	..	..	2,98,86,014	18,009	..	2,99,04,023	2,99,04,023
1903-04 .	4,166	..	..	..	4,166	12,15,446	15,376	..	12,30,822	12,34,988
1904-05 .	..	..	..	..	..	1,47,221	6,130	..	1,53,351	1,53,351
1905-06 .	952	..	..	..	952	6,39,202	4,118	..	6,43,320	6,44,272
1906-07 .	990	..	..	..	990	1,72,885	32	..	1,72,917	1,73,907
1907-08 .	..	..	..	..	..	..	3,430	..	3,430	3,430
1908-09 .	..	..	..	..	..	50,000	2,051	..	52,051	52,051
1909-10 .	..	..	..	..	..	51,459	3,421	..	54,880	54,880
1910-11 .	..	..	..	..	..	..	6,059	..	6,059	6,059
1911-12 .	..	..	..	..	..	..	12,625	..	12,625	12,625
1912-13 .	1,05,12,300	..	..	..	1,05,12,300	24,08,653	7,183	..	24,15,836	1,29,28,136
1913-14 .	31,32,840	..	..	..	31,32,840	5,26,040	1,787	..	5,27,827	36,60,667
1914-15 .	..	..	..	..	..	..	150	..	150	150
1915-16 .	..	..	..	..	..	..	..	..	..	..
1916-17 .	..	..	..	..	..	..	..	..	..	..
1917-18 .	..	..	..	..	..	..	..	..	6*	6*
1918-19 .	..	..	..	..	..	..	..	..	7*	7*
1919-20 .	..	..	..	..	..	..	..	..	..	..

Arrangements were made in 1897 with Bhopal and Kashmir, and subsequently with other States, for the conversion of the local currencies by substituting Government of India rupees for the State coinage then in circulation. The details of such coins received into the mints, of which the totals appear in the foregoing statement are noted below :—

	R		R
Kashmir coins .	1897-98 14,15,938	Khairpur—	
	1898-99 20,23,331	Chalans 1903-04 1,54,264	
Bhopal coins .	1897-98 55,32,624	Dungarpur, Banswara, and Shahpura—	
	1898-99 1,92,506	Chitori coins .	1904-05 772
Baroda—			1908-09 50,000
Babashahi rupees .	1900-01 3,61,71,543	Salim Sahi coins 1904-05 299	
Radhanpur .	Jorawarsai rupees 1900-01 9,04,672	Karauli coins 1905-06 6,40,154	
	Koris and Panchias 1900-01 46,33,969		
	Bijeshahis 1900-01 84,29,847	Tonk—	
	Iktisandas 1900-01 6,35,659	Mahammed Khani coins 1906-07 1,73,875	
Jodhpur .	Kotah rupees 1901-02 29,84,318	Bundelkhand—	
	Jhalawar rupees 1901-02 8,39,817	Srinagari coins 1909-10 51,459	
	Bundi rupees 1901-02 30,898	Nepal rupees 1912-13 1,05,12,300	
	Cambay rupees 1901-02 14,19,077		
Indore—		Junagadh—	
Hali rupees .	1902-03 2,98,86,014	Kori coins 1912-13 24,08,653	
	1903-04 5,94,427	Murshidabad rupees 1913-14 31,32,840	
Sirohi—			
Bhilari rupees .	1903-04 4,70,921	Kishangarh State—	
	1904-05 1,46,150	Chaubisania coins 1913-14 5,28,040	

* Represents figures for foreign coins

MINT AND COINAGE

No. 8.—DESCRIPTION of GOLD, SILVER, and NICKEL COINS struck in the MINTS, in each official year from 1899-1900 to 1919-20

TALE	GOLD.		SILVER				NICKEL					Total of Gold, Silver and Nickel Coins
	15 Rupees Gold coins and sovereigns	Rupees	Half-rupees	Quarter-rupees	One-eighth rupees	TOTAL	Eight annas (d)	Four annas (d)	Two-annas (d)	One anna (a)	TOTAL.	
1899-1900	..	13,018,000	18,067,000	..	1,664,000	32,749,000	..	..	..	..	..	32,749,000
1900-01	..	171,479,000	..	1,606,000	6,144,000	179,229,000	..	..	..	..	..	179,229,000
1901-02	..	49,520,000	..	2,004,000	10,610,000	62,134,000	..	..	..	..	..	62,134,000
1902-03	..	112,723,000	..	2,471,000	4,434,000	119,628,000	..	..	..	..	..	119,628,000
1903-04	..	161,717,000	..	7,060,000	14,632,000	183,409,000	..	..	..	..	..	183,409,000
1904-05	..	108,785,000	..	10,026,000	19,303,000	138,114,000	..	..	..	..	..	138,114,000
1905-06	..	195,987,000	1,646,000	6,300,000	13,031,000	216,964,000	..	..	..	..	..	216,964,000
1906-07	..	253,703,000	3,436,000	10,672,000	22,145,000	289,956,000	..	..	..	..	..	289,956,000
1907-08	..	173,270,000	4,641,000	11,464,000	21,600,000	210,975,000	..	..	..	37,256,000	37,256,000	248,231,000
1908-09	..	25,131,000	1,576,000	7,084,000	6,769,000	40,560,000	..	..	..	22,536,000	22,536,000	63,096,000
1909-10	..	20,771,000	1,569,000	..	1,604,000	23,944,000	..	..	..	24,800,000	24,800,000	48,744,000
1910-11	..	15,243,000	4,222,000	9,056,000	18,461,000	46,982,000	..	..	..	40,200,000	40,200,000	87,182,000
1911-12	..	24,509,000	2,878,000	3,413,000	40,186,000	40,986,000	..	..	..	41,760,000	41,760,000	82,746,000
1912-13	..	187,529,000	4,895,000	11,863,000	19,421,000	223,708,000	..	..	..	39,776,000	39,776,000	263,484,000
1913-14	..	121,361,000	4,548,000	20,635,000	22,201,000	168,745,000	..	..	..	46,320,000	46,320,000	215,065,000
1914-15	..	18,072,000	2,303,000	4,371,000	11,834,000	36,580,000	..	..	..	42,352,000	42,352,000	78,932,000
1915-16	..	14,800,000	2,804,000	..	..	17,604,000	..	..	..	7,670,000	7,670,000	25,274,000
1916-17	..	298,900,000	6,078,000	13,178,000	19,787,000	337,943,000	..	..	..	39,087,000	39,087,000	377,030,000
1917-18	..	225,833,000	8,822,000	21,072,000	25,560,000	281,287,000	..	..	3,848,000	58,067,000	61,915,000	343,202,000
1918-19	(a) 3,405,075	501,006,000	13,771,000	50,575,000	..	565,352,000	..	..	85,991,000	80,692,000	166,683,000	735,440,000
1919-20	..	366,207,000	8,958,000	26,135,000	..	401,300,000	4,380,000	26,304,000	68,672,000	122,795,000	222,151,000	623,451,000
VALUE (in rupees)												
1899-1900	..	1,30,18,000	90,34,000	..	2,08,000	2,22,60,000	..	..	..	..	..	2,22,60,000
1900-01	..	17,14,79,000	..	4,02,000	7,68,000	17,26,49,000	..	..	..	..	..	17,26,49,000
1901-02	..	4,95,21,000	..	5,01,000	13,26,000	5,13,48,000	..	..	..	..	..	5,13,48,000
1902-03	..	11,27,23,000	..	6,18,000	5,54,000	11,38,95,000	..	..	..	..	..	11,38,95,000
1903-04	..	16,17,18,000	..	17,65,000	18,29,000	16,53,12,000	..	..	..	..	..	16,53,12,000
1904-05	..	10,87,85,000	..	25,06,000	24,13,000	11,37,04,000	..	..	..	..	..	11,37,04,000
1905-06	..	19,53,88,000	8,23,000	15,75,000	16,29,000	20,00,15,000	..	..	..	..	..	20,00,15,000
1906-07	..	25,37,03,000	17,18,000	26,68,000	27,68,000	26,08,57,000	..	..	..	..	..	26,08,57,000
1907-08	..	17,32,70,000	23,21,000	28,66,000	27,00,000	18,11,57,000	..	..	..	23,28,000	23,28,000	18,34,85,000
1908-09	..	2,51,31,000	7,88,000	17,71,000	8,46,000	2,85,36,000	..	..	..	14,08,000	14,08,000	2,99,44,000
1909-10	..	2,07,71,000	7,84,000	..	2,01,000	2,17,56,000	..	..	..	15,50,000	15,50,000	2,33,06,000
1910-11	..	1,52,42,000	21,11,000	22,64,000	23,08,000	2,19,25,000	..	..	..	25,13,000	25,13,000	2,44,38,000
1911-12	..	2,45,09,000	14,39,000	8,53,000	12,73,000	2,80,74,000	..	..	..	26,10,000	26,10,000	3,06,84,000
1912-13	..	18,75,29,000	24,47,000	29,66,000	24,28,000	19,53,70,000	..	..	..	24,86,000	24,86,000	19,78,56,000
1913-14	..	12,13,61,000	22,74,000	51,59,000	27,75,000	13,15,69,000	..	..	..	28,95,000	28,95,000	13,44,64,000
1914-15	..	1,80,72,000	11,52,000	10,92,000	14,79,000	2,17,95,000	..	..	..	26,47,000	26,47,000	2,44,42,000
1915-16	..	1,48,00,000	14,02,000	..	..	1,62,02,000	..	..	..	4,79,000	4,79,000	1,66,81,000
1916-17	..	29,89,00,000	30,39,000	32,95,000	24,73,000	30,77,07,000	..	..	..	24,43,000	24,43,000	31,01,50,000
1917-18	..	22,58,33,000	44,11,000	52,68,000	31,95,000	23,87,07,000	..	..	4,81,000	36,29,000	41,10,000	24,28,17,000
1918-19	(c) 5,10,76,125	50,10,06,000	68,85,000	1,26,44,000	..	52,05,35,000	..	..	1,07,49,000	50,43,000	1,57,92,000	58,74,03,000
1919-20	..	36,62,07,000	44,79,000	65,34,000	..	37,72,20,000	21,90,000	65,76,000	85,84,000	76,75,000	2,50,25,000	40,22,45,000

(a) By Notification No. 1537-A. of the Government of India, dated the 22nd July 1907, the coining and issue of the nickel one anna piece were ordered

(b) See page 13

(c) Includes 1,295,372 sovereigns, valued at Rs. 1,94,30,580

(d) Eight-anna and four-anna nickel coins became legal tender in September, 1919, under the Indian coinage (Amendment) Act, No. XXI of 1919

MINT AND COINAGE

No. 9.—DESCRIPTIONS of COPPER and BRONZE COINS struck in the MINTS, in each official year from 1899-1900 to 1919-20

	COPPER							BRONZE (a)			
	Quarter annas	Half pice	Pie pieces	CENTS			TOTAL OF COPPER COINS	Quarter annas	Half pice	Pie pieces	TOTAL OF BRONZE COINS (g)
				Cents	Half cents	Quarter cents					
TABLE											
1899-1900	40,092,000	7,936,000	10,056,000	2,086,000	..	2,400,000	62,574,000	..	..	..	..
1900-01	30,534,240	5,219,900	..	3,914,000	..	2,000,000	41,668,140	..	..	..	..
1901-02	59,337,760	6,882,816	17,140,554	12,434,000	..	2,036,000	97,831,130	..	..	..	..
1902-03	76,752,966	9,174,084	4,204,800	3,807,500	2,020,000	216,000	96,175,350	..	..	..	..
1903-04	105,974,400	5,376,000	7,883,044	8,074,056	2,011,800	..	129,319,300	..	..	..	..
1904-05	104,594,336	8,464,020	16,506,127	7,974,694	1,000,000	102,625	138,641,802	..	..	..	..
1905-06	130,058,484	8,921,600	13,060,449	1,508,770	1,505,705	2,007,600	157,062,608	..	..	..	..
1906-07	47,228,800	6,346,600	9,072,000	9,255,431	1,520,027	..	73,421,858	115,785,600	5,859,769	2,184,000	123,829,369
1907-08	..	..	..	(b) 2,002,000	(b) 2,000,000	..	4,002,000	234,681,600	8,060,231	20,985,600	263,727,431
1908-09	..	..	..	(c) 5,015,044	(c) 1,400,000	1,200,000	7,615,044	58,290,112	10,035,200	22,036,300	90,362,112
1909-10	..	..	..	(d) 2,500,000	(d) 2,000,000	..	4,500,000	29,966,080	8,492,800	12,316,800	50,775,680
1910-11	..	..	..	(d) 5,000,000	..	..	5,000,000	47,265,685	12,528,030	20,874,706	80,668,421
1911-12	..	..	(e) 504,500	(d) 3,236,000	(d) 1,512,000	..	5,252,500	55,918,260	4,879,970	2,645,294	63,443,524
1912-13	(f) 224,000	..	..	(d) 5,855,025	(b) 4,095,503	..	10,174,528	107,455,909	12,911,328	25,937,897	146,505,134
1913-14	..	..	..	(d) 3,000,000	..	..	3,000,000	122,636,891	10,896,672	16,148,527	149,682,090
1914-15	..	..	(e) 800,000	(d) 3,000,000	(d) 2,000,000	..	5,800,000	20,441,600	4,876,800	19,814,400	45,132,800
1915-16	..	..	..	..	..	..	..	..	9,830,400	20,563,200	30,393,600
1916-17	..	..	..	..	(c) 3,000,000	4,000,000	7,000,000	9,337,600	5,734,400	14,438,400	29,510,400
1917-18	..	..	..	(d) 1,000,000	(d) 2,000,000	..	3,000,000	83,257,600	15,296,000	35,174,400	133,728,000
1918-19	..	..	..	..	..	..	..	117,472,000	6,284,800	24,192,000	147,948,800
1919-20	..	..	(e) 800,000	..	..	..	800,000	171,097,600	11,161,600	17,472,000	199,731,200
VALUE— (in rupees)											
1899-1900	6,26,500	62,000	52,380	46,930	..	13,500	8,01,310	..	..	..	..
1900-01	4,77,100	40,780	..	75,570	..	11,250	6,04,700	..	..	..	..
1901-02	9,27,150	53,770	89,270	2,79,770	..	11,450	13,61,410	..	..	..	..
1902-03	11,99,265	71,672	21,900	72,994	10,100	540	13,76,471	..	..	..	..
1903-04	16,55,850	42,000	41,058	1,68,897	10,059	..	19,17,864	..	..	..	..
1904-05	16,34,287	66,125	85,969	1,60,589	5,000	257	19,52,227	..	..	..	..
1905-06	20,32,164	69,700	68,023	15,088	7,528	11,293	22,03,796	..	..	..	..
1906-07	7,37,950	49,575	47,250	1,86,359	7,600	..	10,28,734	18,09,150	45,779	11,375	18,66,304
1907-08	..	..	..	(b) 20,045	(b) 10,000	..	30,045	36,66,900	62,970	1,09,300	38,39,170
1908-09	..	..	..	(c) 1,12,838	(c) 15,750	(c) 6,750	1,35,338	9,10,783	78,400	1,14,775	11,03,958
1909-10	..	..	..	(d) 25,000	(d) 10,000	..	35,000	4,68,220	66,350	64,150	5,98,726
1910-11	..	..	..	(d) 50,000	..	..	50,000	7,38,526	97,875	1,08,722	9,45,123
1911-12	..	..	(e) 1,971	(d) 32,360	(d) 7,560	..	41,891	8,73,723	38,125	13,777	9,25,625
1912-13	(f) 3,500	..	..	(d) 58,550	(b) 24,227	..	86,277	16,78,999	1,00,870	1,35,093	19,14,962
1913-14	..	..	..	(d) 30,000	..	..	30,000	19,16,201	85,130	84,107	20,85,438
1914-15	..	..	(e) 3,125	(d) 30,000	(d) 10,000	..	43,125	3,19,400	38,100	1,03,200	4,60,700
1915-16	..	..	..	..	..	..	..	..	76,800	1,07,500	1,83,900
1916-17	..	..	..	..	(c) 26,250	(c) 17,500	43,750	1,45,900	44,800	75,200	2,65,900
1917-18	..	..	..	(d) 10,000	(d) 10,000	..	20,000	13,00,900	1,19,500	1,83,200	16,03,600
1918-19	..	..	..	..	..	..	..	18,35,500	49,100	1,26,000	20,10,600
1919-20	..	..	(e) 2,500	..	..	..	2,500	26,73,400	87,200	91,000	28,51,600

NOTE.—The figures under 'quarter annas' include British East Africa Protectorate pices, Bikaner State pice and half pice, pice for the Sailana Durbar, and Manasir coins for Aden. The number of these coins is shown in tables Nos. 10 and 12 and their values are stated in the notes at foot of table No. 17

(a) By notification No. 3895 A. of the Government of India, dated the 11th July 1908, the coining and issue of bronze coins of the denominations of pice, half pice, and pie were ordered, and the coining of copper coins ceased with effect from the 1st August, 1906

(b) Copper coinage for Ceylon and the Straits

(c) Copper coinage for the Straits

(d) Copper coinage for Ceylon

(e) Represents "Amman Cash" for Pudukotai State (Madras)

(f) Copper coinage for the Sailana State

(g) Excluding bronze coins struck for the Australian Egyptian and Straits Settlements Government since 1917

MINT AND COINAGE

(22)

No. 10.—NUMBER of PIECES of GOLD, SILVER NICKEL, COPPER and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1919-20

	GOLD		SILVER		NICKEL (b)		
	Bombay	Calcutta	Bombay	TOTAL	Calcutta	Bombay	TOTAL
1899-1900	..	19,911,125	43,581,463	63,492,588			
1900-01	...	63,696,757	125,001,980	188,698,737			
1901-02	...	(a) 28,395,491	60,937,720	89,333,211			
1902-03	...	59,503,617	91,796,003	151,299,620			
1903-04	...	87,104,338	115,270,454	202,374,792			
1904-05	...	70,051,134	89,076,784	159,127,918			
1905-06	...	95,241,111	122,220,868	217,461,979			
1906-07	...	129,024,714	160,931,270	289,955,984			
1907-08	...	101,191,607	111,729,306	212,920,913	..	37,256,000	37,256,000
1908-09	...	30,229,222	7,201,339	47,430,561	..	22,536,000	22,536,000
1909-10	...	14,172,394	30,076,828	44,249,222	..	24,800,000	24,800,000
1910-11	...	36,196,505	29,722,576	65,919,081	..	40,200,000	40,200,000
1911-12	..	25,089,004	54,029,365	79,118,369	..	41,760,000	41,760,000
1912-13	...	104,858,423	124,966,313	229,824,736	..	39,776,000	39,776,000
1913-14	...	(c) 91,731,763	81,371,651	173,103,414	..	46,320,000	46,320,000
1914-15	...	(c) 23,765,365	14,414,361	38,179,726	..	42,352,000	42,352,000
1915-16	...	11,804,282	5,800,058	17,604,340	..	7,670,248	7,670,248
1916-17	...	(e) 190,879,653	(d) 168,495,855	359,375,508	..	(e) 50,789,230	50,789,230
1917-18	...	(e) 139,583,493	(d) 161,950,766	301,534,259	2,689,000	(f) 65,463,320	68,143,320
1918-19	3,405,075	314,420,849	(g) 264,742,250	579,133,099	77,972,000	(h) 89,583,196	167,555,196
1919-20	...	187,635,346	(i) 243,054,308	430,689,654	90,283,986	131,866,534	222,150,520

- (a) The number of silver pieces coined includes British and Straits dollars, fifty, twenty, ten, and five cent pieces, the details of which appear in table No. 18
(b) See notes (a), (b) and (d) to table No. 8
(c) The number of silver pieces coined includes Ceylon fifty, twenty-five and ten cent pieces, the total of which appear in table No. 18
(d) The number of silver pieces coined includes Straits twenty and ten cent pieces and Egyptian twenty, ten, five and two piastre, the pieces, the details of which appear in table No. 18
(e) The number of nickel pieces coined includes Egyptian ten, five, two and one millieme pieces, the details of which appears in table No. 12.
(f) The number of nickel pieces coined includes Egyptian ten and five millieme pieces
(g) The number of silver pieces coined includes Straits ten and five cent pieces and Egyptian ten, five and two piastre, pieces, the details of which appear in table No. 18
(h) Includes Egyptian five millieme pieces, details of which appear in table No. 12
(i) The number of silver pieces coined includes Straits twenty, ten and five cent pieces and Ceylon fifty, twenty-five and ten cent pieces the details of which appear in table No. 18

	COPPER			BRONZE (a)	TOTAL COINAGE		
	Calcutta	Bombay	TOTAL	Calcutta	Calcutta	Bombay	TOTAL
1899-1900	59,374,000	3,200,000	62,574,000		79,285,125	46,781,463	126,066,588
1900-01	41,668,140	..	41,668,140		105,364,897	125,001,980	230,366,877
1901-02	97,831,130	..	97,831,130		126,226,621	60,937,720	187,164,341
1902-03	96,175,350	..	96,175,350		155,678,967	91,796,003	247,474,970
1903-04	129,319,300	..	129,319,300		216,423,638	115,270,454	331,694,092
1904-05	138,641,802	..	138,641,802		208,692,936	89,076,784	297,769,720
1905-06	157,062,608	..	157,062,608		252,303,719	122,220,868	374,524,587
1906-07	73,421,858	..	73,421,858	123,829,369	326,275,941	160,931,270	487,207,211
1907-08	(b) 4,002,000	..	4,002,000	263,727,431	368,921,038	148,985,306	517,906,344
1908-09	(c) 7,615,044	..	7,615,044	90,362,112	128,206,378	39,737,339	167,943,717
1909-10	4,500,000	..	4,500,000	50,775,680	69,448,074	54,876,823	124,324,902
1910-11	(d) 5,000,000	...	5,000,000	80,668,421	121,864,926	69,922,576	191,787,502
1911-12	5,252,500	..	5,252,500	63,443,524	93,785,028	95,789,365	189,574,393
1912-13	10,174,528	..	10,174,528	146,305,134	261,338,085	164,742,313	426,080,398
1913-14	(f) 3,000,000	..	3,000,000	149,682,090	241,813,853	127,691,651	369,505,504
1914-15	(d) 5,800,000	..	5,800,000	45,132,800	74,698,165	56,766,361	131,464,526
1915-16	..	..	..	30,393,600	42,197,882	13,470,306	55,668,188
1916-17	(c) 7,000,000	..	7,000,000	(g) 41,874,400	239,754,053	219,285,085	459,039,138
1917-18	(f) 3,000,000	..	3,000,000	(h) 144,288,000	289,551,493	227,414,086	516,965,579
1918-19	..	..	..	(i) 153,603,200	545,996,049	357,700,521	903,696,570
1919-20	(j) 800,000	..	800,000	(k) 231,326,200	510,045,532	374,920,842	884,966,374

- (a) See note (a) to tables Nos. 9 and 11
(b) Copper coinage for Ceylon and the Straits
(c) Copper coinage for the Straits
(d) Copper coinage for Ceylon, including 504,500 pieces and 800,000 pieces representing Amman Cash coined in 1911-12 and 1914-15, respectively for the Puddokotai State
(e) Copper coinage for Ceylon and the Straits, including 224,000 pieces coined for the Sailana State
(f) Copper coinage for Ceylon
(g) The number of bronze pieces coined includes Australian pennies and half-pennies and Egyptian half-millimes the details of which appear in table No. 12
(h) The number of bronze pieces coined includes Australian pennies and half-pennies the details of which appear in table No. 12
(i) The number of bronze pieces coined includes Australian pennies and half-pennies and Straits one cent pieces the details of which appear in table No. 12
(j) Amman cash for Puddokotai Durbar
(k) The number of bronze pieces includes Straits one cent pieces, the details of which appear in table No. 12

No. 11.—NUMBER of PIECES of the several denominations of COPPER and BRONZE COINS, exclusive of CENTS and other FOREIGN COINS, struck in the CALCUTTA MINT, in each official year from 1899-1900 to 1919-20

	COPPER			BRONZE (a)			Total of Copper and Bronze Coins
	CALCUTTA			CALCUTTA			
	Single pice	Pies	Half pice	Single pice	Pies	Half pice	
1899-1900	36,896,000	10,056,000	7,936,000	..	..	..	54,888,000
1900-01	30,534,240	..	5,219,900	..	..	..	35,754,140
1901-02	59,337,760	17,140,554	6,882,816	..	..	..	83,361,130
1902-03	76,752,966	4,204,800	9,174,084	..	..	..	90,131,850
1903-04	105,974,400	7,883,044	5,376,000	..	..	..	119,233,444
1904-05	104,594,336	16,506,127	8,464,020	..	..	..	129,564,483
1905-06	130,058,484	13,060,449	8,921,600	..	..	..	152,040,533
1906-07	47,228,800	9,072,000	6,345,600	115,785,600	2,184,000	5,859,769	186,475,769
1907-08	..	..	..	(b) 234,681,600	20,985,600	8,060,231	263,727,431
1908-09	..	..	..	(c) 58,290,112	22,036,800	10,035,200	90,362,112
1909-10	..	..	..	29,966,080	12,316,800	8,492,800	50,775,680
1910-11	..	..	..	47,265,685	20,874,706	12,528,030	80,668,421
1911-12	..	(d) 504,500	..	55,918,260	2,645,294	4,879,970	63,948,024
1912-13	(e) 224,000	..	..	107,455,909	25,937,897	12,911,325	146,529,134
1913-14	..	..	..	122,636,891	16,148,527	10,896,672	149,682,090
1914-15	..	(a) 800,000	..	20,441,600	19,814,400	4,876,800	45,932,800
1915-16	..	..	..	..	20,563,200	9,830,400	30,393,600
1916-17	..	..	..	9,337,600	14,438,400	5,734,400	29,510,400
1917-18	..	..	..	83,257,600	35,174,400	15,296,000	133,728,000
1918-19	..	..	..	117,472,000	24,192,000	6,284,800	147,948,800
1919-20	..	(d) 800,000	..	171,097,600	17,472,000	11,161,600	200,531,200

NOTE.—Copper and Bronze coins for circulation in India are struck in the Calcutta Mint only

(a) By Notification No. 3895A of the Government of India, dated the 11th July 1906 the coining and issue of bronze coins of the denominations of pice, half pice and pie were ordered, and the coining of copper coins ceased with effect from the 1st August 1906.

(b) Includes 6,400,000 pice for the Bikaner State

(d) Represents Amman Cash for the Puddokotai State

(c) Includes 224,000 pice for the Sailana Durbar

(e) Represents coins for the Sailana State

No. 12.—NUMBER of PIECES of the several denominations of NICKEL COPPER and BRONZE COINS, other than those of the GOVERNMENT of INDIA, struck in each MINT, in each official year from 1899-1900 to 1919-20

	NICKEL				COPPER							BRONZE.				
	BOMBAY				BOM- BAY	CALCUTTA						CALCUTTA				
	Egyptian.					British East Africa	Ceylon			Straits			Australian		Straits	Egyptian
	10 milliemes	5 milliemes	2 milliemes	One milliemes			pice	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents	cents	$\frac{1}{2}$ cents	$\frac{1}{4}$ cents	pennies	$\frac{1}{2}$ pennies	cents
1899-1900	...	...	...	...	3,200,000	..	..	..	2,086,000	..	2,400,000	..	..	..	..	..
1900-01	...	...	...	...	..	1,000,000	..	..	2,914,000	..	2,000,000	..	..	..	..	..
1901-02	...	...	...	...	..	..	..	..	12,434,000	..	2,036,000	..	..	..	..	..
1902-03	...	...	...	...	..	1,014,000	2,020,000	216,000	2,793,500	..	..	..	..	..	..	..
1903-04	...	...	...	...	..	1,021,500	2,011,800	..	7,052,556	..	..	..	..	..	..	..
1904-05	...	...	...	...	..	1,507,250	1,000,000	102,625	6,467,444	..	..	..	..	..	..	..
1905-06	...	...	...	...	..	1,508,770	1,505,705	..	..	..	2,307,600	..	..	..	..	..
1906-07	...	...	...	...	..	1,751,080	1,520,027	..	7,504,351	..	..	..	..	..	..	..
1907-08	...	...	...	...	..	2,000,000	2,000,000	..	2,000	..	..	..	..	..	..	..
1908-09	...	...	...	...	..	..	..	..	5,015,044	1,400,000	1,200,000	..	..	..	..	..
1909-10	...	...	...	...	..	2,500,000	2,000,000	..	..	..	..	..	..	..	..	..
1910-11	...	...	...	...	..	5,009,000	..	..	..	..	..	..	..	..	..	..
1911-12	...	...	...	...	..	3,236,000	1,512,000	..	..	..	..	..	..	..	..	..
1912-13	...	...	...	...	..	5,855,025	3,495,503	..	..	600,000	..	..	..	..	..	..
1913-14	...	...	...	...	..	3,000,000	..	..	..	..	..	..	..	..	..	..
1914-15	...	...	...	...	..	3,000,000	2,000,000	..	..	..	..	..	..	..	..	..
1915-16	...	...	...	...	..	..	..	..	..	..	..	..	..	..	..	..
1916-17	1,007,400	3,686,330	3,006,413	4,002,000	..	..	..	..	..	3,000,000	4,000,000	4,764,000	3,500,000	..	..	4,000,000
1917-18	1,011,399	5,217,256	...	...	..	..	1,000,000	2,000,000	..	..	..	4,800,000	5,760,000	..	..	..
1918-19	...	872,069	...	...	..	..	..	..	..	..	..	1,200,000	1,454,400	3,000,000	..	..
1919-20	...	...	...	...	..	...	...	...	...	...	...	...	...	31,595,000	..	...

NOTE.—For value of these coins, see table No. 17 and notes appended thereto

No. 13.—IMPORTS into and EXPORTS from BENGAL and BURMA of GOLD and the amount received into the CALCUTTA MINT, in each official year from 1899-1900 to 1919-20
Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT		
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL
1899-1900	3,72,78,510	4,560	3,72,74,010			
1900-01	4,60,28,368	13,62,660	4,46,65,708			
1901-02	3,17,91,467	1,51,50,708	1,66,40,759	(a)	(a)	(a)
1902-03	4,29,45,847	20,91,106	4,08,54,741			
1903-04	8,28,86,639	18,33,714	8,10,52,925			
1904-05	8,94,74,427	5,72,637	8,89,01,790	..	5,172	5,172
1905-06	5,13,05,357	21,92,210	4,91,13,147	1,04,485	31,444	1,35,929
1906-07	7,24,18,183	21,41,607	7,02,76,576	..	2,545	2,545
1907-08	5,72,01,903	3,07,698	5,68,94,205	..	2,489	2,489
1908-09	1,98,75,836	17,26,818	1,81,49,018	..	5,149	5,149
1909-10	3,52,37,300	1,44,365	3,50,92,935	..	2,510	2,510
1910-11	3,39,09,536	17,01,444	3,22,08,092	..	5,507	5,507
1911-12	7,01,17,324	2,89,516	6,98,27,808	..	5,696	5,696
1912-13	3,05,84,557	9,53,273	2,96,31,284	..	3,222	3,222
1913-14	3,15,82,561	84,77,749	2,31,04,812	..	878	878
1914-15	1,01,38,247	36,03,672	65,34,575	..	4,355	4,355
1915-16	1,23,30,238	14,08,951	1,09,21,287	..	1,133	1,133
1916-17	1,46,97,189	1,70,795	1,45,26,394	..	95	95
1917-18	12,05,00,375	36,149	12,04,64,226	..	2,885	2,885
1918-19	2,26,97,320	2,25,13,476	1,83,844	..	60	60
1919-20	10,08,42,232	2,890	10,08,39,342	169	14	183

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 14.—IMPORTS into and EXPORTS from BENGAL and BURMA of SILVER, the amount received into the CALCUTTA MINT, and the SILVER COINAGE in that MINT in each official year from 1899-1900 to 1919-20
VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net Imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	1,92,73,910	39,67,180	1,53,06,730	..	1,99,01,673	1,99,01,673	1,30,18,080	34,46,520	..	..	1,64,64,600
1900-01	2,11,10,260	54,66,326	1,56,43,934	1,49,96,492	4,30,36,470	5,80,32,962	6,00,22,971	..	4,01,455	2,13,074	6,06,37,500
1901-02	2,49,17,455	53,56,372	1,95,61,083	..	1,66,29,021	1,66,29,021	1,59,73,591	..	5,01,021	11,13,016	1,75,87,628
1902-03	1,73,56,639	64,60,646	1,08,95,993	..	5,52,11,160	5,52,11,160	5,13,31,176	..	6,17,880	5,54,288	5,25,03,344
1903-04	1,92,02,606	30,84,065	1,61,18,541	4,166	6,83,23,027	6,83,27,193	6,54,12,640	..	17,65,045	18,28,940	6,90,06,625
1904-05	3,68,08,653	12,50,345	3,55,58,308	..	4,44,25,022	4,44,25,022	4,07,21,640	..	25,06,533	24,12,920	4,56,41,093
1905-06	3,32,23,568	12,67,702	3,19,55,866	952	5,54,27,323	5,54,28,275	7,42,64,383	8,23,029	15,74,935	16,28,866	7,82,91,213
1906-07	9,10,97,720	46,57,906	8,64,39,814	990	9,04,22,168	9,04,23,158	9,31,72,018	15,18,054	26,67,985	27,68,081	10,01,26,138
1907-08	5,60,63,388	40,30,119	5,20,33,269	..	5,18,68,493	5,18,68,493	6,53,42,000	13,92,804	28,66,000	27,00,000	7,23,00,804
1908-09	1,65,69,823	36,72,099	1,28,97,724	..	1,64,33,878	1,64,33,878	1,48,00,000	7,88,249	17,70,953	8,46,114	1,82,05,316
1909-10	2,08,77,045	16,78,543	1,91,98,502	..	1,26,85,519	1,26,85,519	1,10,00,000	7,84,293	..	2,00,476	1,19,84,769
1910-11	1,82,67,524	31,00,119	1,51,67,405	..	1,37,45,289	1,37,45,289	80,00,000	17,06,252	20,06,000	29,95,000	1,38,07,252
1911-12	1,97,44,991	10,00,700	1,87,44,291	..	1,52,22,099	1,52,22,099	1,28,26,937	11,46,422	5,61,199	9,65,553	1,55,00,111
1912-13	5,08,37,211	13,27,367	4,95,09,844	1,05,12,309	5,56,00,348	6,61,12,648	7,79,22,000	16,94,957	23,96,761	17,44,933	8,37,58,657
1913-14	4,46,04,904	15,41,908	4,30,62,996	31,32,840	4,77,14,888	5,08,47,728	6,01,00,000	13,61,706	31,71,616	17,02,736	6,63,36,058
1914-15	1,97,51,950	51,70,803	1,45,81,142	..	1,39,25,956	1,39,25,956	1,26,00,000	6,99,946	5,68,469	7,36,450	1,46,04,865
1915-16	1,79,28,970	11,44,703	1,67,84,267	..	1,04,37,500	1,04,37,500	90,00,000	14,02,141	..	..	1,04,02,141
1916-17	8,49,12,899	2,90,266	8,46,22,633	..	13,09,44,359	13,09,44,359	15,65,00,000	99,022	32,94,581	24,73,342	16,23,66,945
1917-18	8,20,65,467	11,62,212	8,09,03,255	..	8,84,50,277	8,84,50,277	9,07,00,000	..	52,67,909	31,94,945	9,91,62,854
1918-19	39,51,54,513	1,332	39,51,33,181	..	28,35,89,813	28,35,89,813	26,04,00,000	17,22,876	1,26,43,774	..	27,47,66,650
1919-20	16,99,87,460	88	16,99,87,372	..	16,32,50,013	16,32,50,013	16,15,00,000	..	65,33,837	..	16,80,33,837

NOTE.—For a description of the silver received into the mint after the 26th June, 1893, and the method of valuation, see note to table No. 4

No. 15.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of GOLD and the amount received into the BOMBAY MINT, and the GOLD COINAGE in that MINT in each official year from 1899-1900 to 1919-20

Value (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			Value of the Gold Coinage
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	
1899-1900	7,34,32,480	2,00,77,460	5,33,55,020	(a)	(a)	(a)	..
1900-01	6,74,57,422	10,91,96,186	—4,17,38,764				
1901-02	4,39,07,792	4,78,97,232	—39,89,440				
1902-03	7,07,71,493	4,15,86,912	2,91,84,581				
1903-04	10,70,28,645	10,03,28,383	76,00,262	..	12,200	12,200	..
1904-05	12,61,88,935	12,04,88,285	57,00,650				
1905-06	9,31,00,464	14,06,57,626	—4,75,57,162				
1906-07	10,73,29,656	3,43,29,264	7,30,00,392				
1907-08	14,41,07,564	3,35,36,983	11,05,70,581	..	27,730	27,730	..
1908-09	5,94,36,434	3,81,54,001	2,12,82,433				
1909-10	20,41,23,097	3,33,67,326	17,07,55,771				
1910-11	24,00,99,038	3,74,34,868	20,26,64,170				
1911-12	34,23,89,843	3,60,18,118	30,63,71,725	..	46,150	46,150	..
1912-13	38,18,57,542	7,19,37,390	30,99,20,152				
1913-14	25,02,90,733	3,90,41,952	21,12,48,781				
1914-15	9,68,04,656	2,45,97,489	722,07,167				
1915-16	4,04,86,146	6,22,66,194	—2,17,80,048	..	2,54,840	2,54,840	..
1916-17	11,86,81,500	8,46,444	11,78,35,056				
1917-18	16,95,48,923	3,91,26,937	13,04,21,986				
1918-19	65,836	5,58,87,867	—5,58,22,031				
1919-20	38,05,88,119	12,92,10,321	25,13,77,798	..	1,970	1,970	5,10,76,125

(a) Gold received by the mint on behalf of the Paper Currency Department is omitted from this table

No. 16.—IMPORTS into and EXPORTS from BOMBAY (including SIND) of SILVER, the amount received into the BOMBAY MINT, and the SILVER COINAGE in that MINT in each official year from 1899-1900 to 1919-20

VALUE (in Rupees)

	FROM AND TO FOREIGN PORTS			RECEIVED INTO THE MINT			VALUE OF SILVER COINAGE				
	Imported	Exported	Net imports	From Individuals	From Government	TOTAL	Rupees	Half rupees	Quarter rupees	One-eighth rupees	TOTAL
1899-1900	7,47,38,110	5,48,59,730	1,98,78,380	..	12,25,739	12,25,739	..	55,87,150	..	2,08,000	57,95,150
1900-01	10,32,00,015	2,36,90,759	7,95,09,256	3,58,16,558	5,79,38,313	9,37,54,871	11,14,56,347	..	..	5,54,877	11,20,11,224
1901-02	9,52,25,241	4,48,03,291	5,04,21,950	52,75,010	1,14,54,573	1,67,29,583	3,35,46,869	..	..	2,13,235	3,37,60,104
1902-03	10,19,77,480	4,53,63,706	5,66,13,774	2,98,86,014	2,62,03,074	5,60,89,088	6,13,91,504	..	..	..	6,13,91,504
1903-04	16,20,63,065	4,28,89,224	11,91,73,841	12,15,446	6,37,52,590	6,49,68,036	9,63,04,916	..	..	..	9,63,04,916
1904-05	13,90,44,843	4,00,96,540	9,89,48,303	1,47,221	5,36,84,830	5,38,32,051	6,80,63,273	..	..	..	6,80,63,273
1905-06	13,50,71,051	39,21,891	12,61,49,160	6,39,202	8,10,74,830	8,17,14,032	12,17,23,238	..	..	..	12,17,23,238
1906-07	16,68,67,173	1,46,24,062	15,22,43,111	1,72,885	12,13,46,330	12,15,19,215	16,05,31,265	2,00,002	..	..	16,07,31,267
1907-08	15,66,40,984	1,20,70,583	14,45,70,401	..	6,99,29,050	6,99,29,050	10,79,27,893	9,27,843	..	..	10,88,55,736
1908-09	12,46,63,775	1,55,15,003	10,91,48,772	50,000	96,55,163	97,05,163	1,03,30,598	..	..	..	1,03,30,598
1909-10	10,20,04,538	2,12,42,230	8,07,62,308	51,459	98,77,170	99,28,629	97,71,397	..	..	..	97,71,397
1910-11	9,78,85,953	2,21,51,884	7,57,34,069	..	80,35,640	80,35,640	72,42,454	4,04,752	2,58,027	2,12,627	81,17,800
1911-12	9,82,25,101	6,21,48,709	3,60,76,392	..	98,54,273	98,54,273	1,16,81,687	2,92,715	2,92,045	3,07,762	1,25,74,208
1912-13	15,28,85,095	2,84,57,066	12,44,28,029	24,08,653	72,41,019	96,49,672	10,96,07,154	7,52,378	5,69,097	6,82,664	11,16,11,293
1913-14	10,60,96,349	1,20,22,517	9,40,73,832	5,26,040	87,21,028	92,47,068	6,12,60,506	9,12,394	19,87,194	10,72,386	6,52,32,480
1914-15	8,95,00,450	1,27,65,644	7,67,34,806	..	67,74,990	67,74,990	54,71,853	4,51,664	5,24,113	7,42,841	71,90,471
1915-16	4,84,29,800	1,39,81,819	3,44,47,981	1,39,430	59,75,160	61,14,590	58,00,058	..	..	..	58,00,058
1916-17	16,60,35,512	5,38,66,387	11,21,69,125	8,72,690	16,36,29,600	16,45,02,290	14,24,00,266	29,40,115	..	..	14,53,40,381
1917-18	13,98,36,581	3,50,38,513	10,47,98,068	..	13,67,23,750	13,67,23,750	13,51,33,293	44,11,140	..	..	13,95,44,433
1918-19	29,51,67,229	1,17,00,896	28,34,56,333	1,38,84,910	24,87,86,210	26,26,71,120	24,66,6,326	51,62,333	..	..	24,57,68,659
1919-20	12,98,06,129	45,84,420	12,52,21,709	..	23,41,77,960	23,41,77,960	20,47,06,854	44,79,067	..	..	20,91,85,921

NOTE.—For description of the silver received into the mint after the 26th June 1893 and the methods of valuation see note to table No. 4

MINT AND COINAGE

(26)

No. 17 —NICKEL, COPPER, and BRONZE COINS struck in each MINT, in each official year from 1899-1900 to 1919-20

VALUE (in Rupees)

NICKEL COINAGE (a)								
CALCUTTA MINT.			BOMBAY MINT				Total of nickel coins	
Eight annas	Four annas	Two anna pieces.	Eight annas	Four annas	Two anna pieces.	One anna		
1899-1900	..	..	..	..	..	..	..	..
1900-01	..	..	..	..	..	..	..	..
1901-02	..	..	..	..	..	..	..	..
1902-03	..	..	..	..	..	..	..	..
1903-04	..	..	..	..	..	..	..	..
1904-05	..	..	..	..	..	..	..	..
1905-06	..	..	..	..	..	..	..	..
1906-07	..	..	..	..	..	..	..	..
1907-08	..	..	..	..	..	23,28,500	23,28,500	23,28,500
1908-09	..	..	..	..	..	14,08,500	14,08,500	14,08,500
1909-10	..	..	..	..	..	15,50,000	15,50,000	15,50,000
1910-11	..	..	..	..	..	25,12,500	25,12,500	25,12,500
1911-12	..	..	..	..	..	26,10,000	26,10,000	26,10,000
1912-13	..	..	..	..	..	24,86,000	24,86,000	24,86,000
1913-14	..	..	..	..	..	28,95,000	28,95,000	28,95,000
1914-15	..	..	..	..	..	26,47,000	26,47,000	26,47,000
1915-16	..	..	..	..	..	4,79,390	4,79,390	4,79,390
1916-17	..	..	..	..	..	(k)30,35,195	30,35,195	30,35,195
1917-18	..	..	..	..	1,46,000	(m)41,85,746	46,66,746	46,66,746
1918-19	..	3,35,000	..	..	10,02,332	(o)51,10,320	1,58,59,152	1,58,59,152
1919-20	14,89,990	46,58,001	85,84,000	7,00,000	19,18,000	76,74,658	2,50,24,649	2,50,24,649

	COPPER COINAGE				BRONZE COINAGE		
	CALCUTTA MINT		BOMBAY MINT	TOTAL OF COPPER COINS	CALCUTTA MINT		TOTAL OF BRONZE COINS
	Single piece, and half piece	Pies, cents, half cents, quarter cents, etc.	Single piece		Single piece and half piece	Pies	
1899-1900	6,38,500	1,12,810	(b)50,000	8,01,310	..	..	..
1900-01	5,17,880	86,820	..	6,04,700	..	..	..
1901-02	9,80,920	3,80,490	..	13,61,410	..	..	..
1902-03	12,70,937	1,05,534	..	13,76,471	..	..	..
1903-04	16,97,850	2,20,014	..	19,17,864	..	..	..
1904-05	17,00,412	2,51,815	..	19,52,227	..	..	..
1905-06	21,01,864	1,01,932	..	22,03,796	..	..	..
1906-07	(c)7,87,525	(c)2,41,209	..	10,28,734	18,54,929	11,375	18,66,304
1907-08	..	(d)30,045	..	30,045	(e)37,29,870	1,09,300	38,39,170
1908-09	..	(f)1,35,338	..	1,35,338	(g)9,89,183	1,14,775	11,03,958
1909-10	..	(h)35,000	..	35,000	534,570	64,150	5,98,720
1910-11	..	(h)50,000	..	50,000	8,36,401	1,08,722	9,45,123
1911-12	..	(h)41,891	..	41,891	9,11,848	13,777	9,25,625
1912-13	..	(i)86,278	..	86,278	17,79,868	1,35,093	19,14,961
1913-14	..	(j)30,000	..	30,000	20,01,331	84,107	20,85,438
1914-15	..	(h)43,125	..	43,125	3,57,500	1,03,200	4,60,700
1915-16	..	..	..	..	76,800	1,07,100	1,83,900
1916-17	..	(f) 43,750	..	43,750	(l)6,31,356	75,200	7,06,556
1917-18	..	(j)20,000	..	20,000	(n)19,00,400	1,83,200	20,83,600
1918-19	..	..	..	..	(p)20,57,550	1,26,000	21,83,550
1919-20	..	(q)2,500	..	2,500	(r)32,05,287	91,000	32,96,287

(a) See notes (a), (b) and (d) to table No. 8
(b) British East Africa Protectorate piece
(c) See note (a) to tables Nos. 9 and 11
(d) Copper coinage for Ceylon and the Straits
(e) Includes R1,00,000 for the Bikaner State
(f) Copper coinage for the Straits
(g) Includes R3,500 for the Sialana State
(h) Copper coinage for Ceylon, including R1,971 and R3,125 for Amman cash for the Puddokotai State in 1911-12 and 1914-15 respectively
(i) Copper coinage for Ceylon and the Straits, including R3,500 for the Sialana State
(j) Copper coinage for Ceylon
(k) Includes R 5,92,252 being the value of Egyptian ten, five, two and one millieme pieces

(l) Includes R4,10,250 being the value of Australian pennies and half-pennies and R30,406, the value of Egyptian half-millimes
(m) Includes R5,56,579 being the value of Egyptian ten and five millieme pieces
(n) Includes R4,80,000 being the value of Australian pennies and half-pennies
(o) Includes R67,040 being the value of Egyptian five millieme pieces
(p) Includes R1,20,450 being the value of Australian pennies and half-pennies and R52,500, the value of Straits one cent pieces
(q) Amman cash for Puddokotai Durbar
(r) Includes Rs. 4,44,687 representing the value of Straits one cent pieces

No. 18.—NUMBER of PIASTRES, BRITISH and STRAITS DOLLARS and CENTS COINED in each MINT, and QUANTITY and VALUE of BRITISH and STRAITS DOLLARS EXPORTED from BRITISH INDIA, in each official year from 1899-1900 to 1919-20

	GOLD.		SILVER.											
	BOM- BAY	100 Pi- astres.	CALCUTTA MINT				BOMBAY MINT							
			British dollars	Ceylon fifty cents	Ceylon twenty-five cents	Ceylon ten cents	British dollars	Straits dollars	Straits twenty cents (f)	Straits ten cents (a)	Straits five cents (a)	Ceylon fifty cents	Ceylon twenty five cents	Ceylon ten cents
1899-1900	..	..	..	..	..	..	30,743,159	..	..	..	..	..	..	..
1900-01	..	..	363,372	..	..	..	9,106,619	..	..	..	..	..	..	..
1901-02	..	..	1,513,685	..	..	..	25,684,971	..	..	..	..	..	..	..
1902-03	..	..	1,266,618	..	..	..	30,404,499	..	..	..	..	..	..	..
1903-04	..	..	..	..	..	..	3,955,647	15,009,891	..	..	..	..	..	..
1904-05	..	..	..	..	..	..	648,847	20,364,664	..	..	..	..	..	..
1905-06	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1906-07	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1907-08	..	..	..	..	..	..	1,945,726	..	..	..	..	..	..	..
1908-09	..	..	..	..	..	..	6,870,741	..	..	..	..	..	..	..
1909-10	..	..	..	..	..	..	5,954,218	..	..	11,088,198	3,263,015	..	..	..
1910-11	..	..	..	..	..	..	5,552,910	..	3,084,365	1,560,419	8,739,800	..	..	..
1911-12	..	..	..	..	..	..	37,470,509	..	..	96,797	564,668	..	..	..
1912-13	..	..	..	..	..	..	5,672,075	..	..	..	444,628	..	..	..
1913-14	..	..	..	200,000	400,000	2,000,000	1,566,693	..	191,802	..	..	..	..	..
1914-15	..	..	..	200,000	400,000	1,000,000	..	..	..	..	..	..	..	..
1915-16	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1916-17	10,001	..	..	596,000	500,000	120,545	..	..	645,232	1,200,014	..	..	..	1,886,257
1917-18	..	..	..	1,072,840	300,000	879,455	..	..	551,641	6,099,860	..	..	..	504,168
1918-19	..	..	..	..	..	..	..	..	..	8,700,284	3,210,929	..	..	..
1919-20	..	..	..	..	..	..	..	..	2,500,009	13,200,137	10,789,155	750,005	1,400,007	750,008

	SILVER.			EXPORTS					
	BOMBAY MINT			From Calcutta		From Bombay		TOTAL	
	Egyptian 5-piastres.	Egyptian 2 piastres.	TOTAL	Oz.	R	Oz.	R	Oz.	R
1899-1900	..	..	30,743,159	..	..	26,404,282	4,46,68,533	26,404,282	4,46,68,533
1900-01	..	..	9,469,991	306,132	5,56,644	8,506,179	1,46,44,783	8,812,311	1,52,04,427
1901-02	..	..	27,198,656	1,201,095	21,54,288	21,834,128	3,63,39,303	23,035,223	3,85,53,591
1902-03	..	..	31,971,117	1,036,382	16,34,828	26,323,954	3,81,54,526	27,360,336	3,97,89,354
1903-04	..	..	18,965,538	1	2	4,326,799	64,81,124	16,698,221	2,71,54,409
1904-05	..	..	21,013,511	..	..	(b) 12,371,421	2,06,73,283	..	..
1905-06	..	..	(c) 497,630	..	..	551,649	8,27,872	18,838,859	3,13,50,128
1906-07	..	..	..	..	..	(b) 18,287,210	3,05,22,256	217,214	3,65,755
1907-08	..	..	..	364	983	(c) 217,214	3,65,755	..	..
1908-09	..	..	1,945,726	(b) 341	675	2,568	5,088	4,009	(d) 8,711
1909-10	..	..	6,870,741	621	1,248	(d) 1,077	2,649	..	..
1910-11	..	..	20,305,431	..	..	(e) 23,54,362	1,682,172	28,55,037	..
1911-12	..	..	18,937,494	347	825	91,34,479	5,903,313	91,35,727	..
1912-13	..	..	38,131,974	144	385	5,902,692	91,34,479	5,903,313	91,35,727
1913-14	..	..	6,116,703	..	..	5,153,446	77,58,060	5,153,446	77,58,060
1914-15	..	..	4,358,495	73	215	4,460,931	72,84,837	4,461,278	72,85,662
1915-16	..	..	1,600,000	..	..	7,795,425	1,25,40,725	7,795,425	1,25,40,725
1916-17	..	..	..	..	..	1,333,335	21,39,133	1,333,468	21,39,348
1917-18	..	..	..	..	..	2,705	5,945	2,705	5,945
1918-19	..	..	..	..	..	13,099	31,863	13,099	31,862
1919-20	..	..	..	..	..	..	..	..	..

NOTE.—The British dollar is 416 grains Troy in weight and of 900 millesimal fineness
(a) The coinage of these cent pieces has been undertaken since October, 1909
(b) Straits dollars of the same weight and fineness as British dollars
(c) Fifty cent pieces. The Straits fifty cent piece weighs 209.52 grains and is of 800 millesimal fineness
(d) From Burma ports
(e) Includes Rs150 being the value of British dollars exported from Madras
(f) The coinage of the twenty cent pieces commenced in May, 1910

No. 19.—QUANTITY of SILVER (in tolas) passed into the MINTS in

	1905	1906	1907	1908	1909	1910	1911
In Bombay—							
Baroda	..	..	..	..	..	..	..
Others	..	..	..	..	595,454	..	..
TOTAL BOMBAY	..	..	..	..	595,454	..	..
Hyderabad	6,455,278	18,873,519	3,795,206	2,736	3,861	2,089	2,066
In Rajputana—							
Jaipur	..	..	..	..	..	..	4,081
Udaipur	1,456	142,961	38,372	9,055	421	..	144,584
Others	902	3,200	38,380	26,530	..	..	..
TOTAL RAJPUTANA	2,358	146,161	76,752	35,585	421	..	148,665
In Central India—							
Gwalior	..	..	..	..	..	..	..
Indore	..	..	..	..	..	..	..
Others	50,000	40,000	72,382	17,500	37,530	23,973	5,073
TOTAL CENTRAL INDIA	50,000	40,000	72,382	17,500	37,530	23,973	5,073
Travancore	11,595	..	5,368	42,520	17,959	45,528	36,065
Kashmir	..	..	..	..	..	..	..
Others—	..	..	..	..	..	..	..
Punjab States	6,549	5,833	54,016	112,373	195,555	32,465	28,219
GRAND TOTAL	6,525,780	19,065,513	4,003,724	210,714	850,780	104,055	220,088

Abstract of the

	New silver	Old coins recalled
	tolas	tolas
1905	6,525,780	2,670,812
1906	19,065,513	14,875,266
1907	4,003,724	1,530,696
1908	210,714	8,036,556
1909	850,780	3,906,034
1910	104,055	812,636
1911	220,088	3,179,588
1912	8,493,225	2,953,275

MINT AND COINAGE

INDIAN STATES in each calendar year from 1905 to 1919

1912	1913	1914	1915	1916	1917	1918	1919	
..	..	..	..	..	..	..	..	In Bombay—
..	..	..	..	625,918	..	662,929	72,013	Baroda
..	..	..	..	..	..	..	..	Others
..	..	..	..	625,918	..	662,929	72,013	TOTAL BOMBAY
8,137,247	2,407,998	4,130,427	..	12,845,598	10,432,688	10,178,385	24,701,165	Hyderabad
98,000	799	2,888	254	..	..	..	61,693	In Rajputana—
219,008	142,876	266,301	251,900	64,320	..	5,288	147,744	Jaipur
24,830	..	..	..	1,327	..	..	..	Udaipur
..	..	..	..	..	..	..	..	Others
341,838	143,677	269,189	252,154	65,647	..	5,288	209,437	TOTAL RAJPUTANA
..	..	..	..	..	..	..	..	In Central India—
..	..	..	..	..	..	..	..	Gwalior
1,682	..	..	6,819	3,221	8,255	..	..	Indore
..	..	..	..	..	..	..	..	Others
1,682	..	..	6,819	3,221	8,255	..	..	TOTAL CENTRAL INDIA
..	..	..	..	..	..	..	..	Travancore
..	..	..	..	..	..	..	..	Kashmir
..	..	..	..	..	..	..	..	Others
12,358	71,660	35,246	53,626	26,034	22,165	31,433	21,841	Punjab States
8,493,325	2,623,333	4,434,862	312,599	13,566,418	10,463,108	10,878,035	25,004,456	GRAND TOTAL

foregoing Statement

	New silver	Old coins recalled
	tolas	tolas
1913	2,623,333	853,829
1914	4,434,862	656,260
1915	312,599	60,979
1916	13,566,418	2,125,540
1917	10,463,108	765,540
1918	10,878,035	515,901
1919	25,004,456	717,313

PAPER CURRENCY

[FOR TABLES, SEE PAGES 33 TO 41]

Laws and
orders relat-
ing to Paper
Currency

Under Acts, VI of 1839, III of 1840, and IX of 1843, the Presidency Banks of Bengal, Bombay, and Madras were authorised to issue notes payable on demand, but the issue of the notes was practically limited to the three cities of Calcutta, Bombay, and Madras. These Acts were repealed, on the 1st March 1862, by Act, XIX of 1861, providing for the issue of a paper currency through a Government Department, by means of notes of the Government of India payable to bearer on demand. Since then no banks have been allowed to issue notes in India. This Act was replaced first by Act, III of 1871, and subsequently by Act, XX of 1882. The Act of 1882 was amended by Acts, XV of 1890, VIII of 1893, XXI of 1896, II of 1898, VIII of 1900, IX of 1902, and VI of 1903; all these Acts were superseded by Act, III of 1905, which again was amended by Act, II of 1909. The last two enactments were replaced by Act, II of 1910. By it, a note of the value of five, ten, or fifty rupees, as well as a note of any other denominational value which the Governor-General in Council may, by notification in the *Gazette of India*, so specify, was declared to be a "universal currency note," that is, legal tender throughout British India and encashable at any office of issue in British India; the then existing sub-circles of Cawnpore, Lahore, Karachi, and Calicut were abolished, and the first three of these constituted separate circles of issue in addition to Calcutta, Madras, Bombay, and Rangoon. At the same time, by a notification issued under the Act, the further issue of 20-rupee notes was discontinued. By another notification issued in 1911 under section 2 of the same Act, a currency note of the denominational value of one hundred rupees was declared to be a "universal currency note." Act, VII of 1911, raised the invested portion of the Currency Reserve from R12 crores to R14 crores with permission to make the additional investment in sterling securities if desirable. By Act, XIX of 1917, notes of the denominational value of one rupee and two and a half rupees were issued and declared to be "universal currency notes." By the Indian Paper Currency (Further Amendment) Act, (XXVI of 1919) passed on the 24th September, 1919, the maximum limit up to which the Currency Reserve could be invested in securities was raised to R120 crores, R100 crores being in British Treasury Bills; but, by Act, XXI* of 1920, passed on the 23rd March, 1920, this Act together with Acts, XI and XIX (part of) of 1917 and XIII, of 1918, was repealed and consolidated, and the limitations as to the nature of the securities in which the investment might be made were temporarily abolished. Since the commencement of the War, the Government of India had recourse to temporary legislation, regarding the fiduciary portion of the Paper Currency Reserve as shown in the following table:—

Acts	(In crores of rupees)		
	NATURE AND VALUE OF SECURITIES WHICH MAY FORM THE RESERVE		
	Permanent investments	Permissible temporary, investments (mainly British Treasury Bills)	Total 2 and 3
1	2	3	4
Act VII of 1911 (Prewar)	14	..	14
Act V (Temporary Amendment) of 1915	14	6	20
Act IX „ „ of 1916	14	12	26
Act XI „ „ of 1917	14	36	50
Act XIX „ „ of 1917	14	48	62
Act VI „ „ of 1918	14	72	86
Act II „ „ of 1919	14	86	100
Act XXVI „ „ of 1919	14	106	120
Act XXI* „ „ of 1920	14	106	120

The whole amount of currency notes in circulation is secured by a reserve of gold and silver coin or bullion and securities of the Government of India or of the United Kingdom. The total amount of such securities was, up to the end of the year of report (1919-20), limited to 120 crores of rupees, of which R14 crores represented the permanent pre-war investment and the rest (R106 crores) the permissible specific temporary investment.

*Act, No. XXI of 1920, was repealed and consolidated by Act No. XLV, dated 17th September 1920, whereby it was enacted among other things that the issue of currency notes should not be lawful if or to the extent that such issue would have the effect of raising the amount of notes in circulation to an amount in excess of twice the amount for the time being of the metallic reserve; in spite of this the Controller may be authorised to issue currency notes to an amount in all not exceeding fifty millions of rupees against bills of exchange which will mature within ninety days from the date of issue; also certain limitations have been put on the nature of the securities reserve and on the metallic reserve—the two parts of which the Paper Currency Reserve consists and provision has been made for the gradual extinction of the created securities in the reserve by utilising the receipts from interests on investments of that reserve to cancel them.

PAPER CURRENCY

The following table shows the growth of the circulation and the changes in the composition of the Reserve during the last seven years :—

[In lakhs of rupees]

Date	Gross Note circulation	COMPOSITION OF THE RESERVE				Percentage of total metallic reserve to gross Note circulation
		Silver	Gold	Securities	Total	
31st March, 1914	66,12	20,53	31,59	14,00	66,12	78.9
„ 1915	61,63	32,34	15,29	14,00	61,63	77.3
„ 1916	67,73	23,57	24,16	20,00	67,73	70.5
„ 1917	86,37	19,21	18,67	48,49	86,37	43.9
„ 1918	99,79	10,79	27,52	61,48	99,79	38.4
„ 1919	153,46	37,39	17,49	98,58	153,46	35.8
„ 1920	174,52	39,85	47,81	86,86	174,52	50.2

The interest accruing on the invested reserve is entered in a separate account, and paid to the credit of the Interest. Government of India, under the head “Profits of note circulation.” In 1919-20 the interest on the invested reserve and other cash receipts amounted respectively to R4,12,65,769, and R1,56,926, the expenditure of the Department being R64,68,822, and the profit R3,49,53,873.

The average monthly circulation of the notes has been, in lakhs of rupees :

Five years ending 1880-81	12,91	Five years ending 1910-11	48,20	Circulation of notes.
„ 1885-86	14,26	„ 1915-16	63,34	
„ 1890-91	17,17	For the year 1916-17	76,14	
„ 1895-96	28,24	„ 1917-18	1,01,77	
„ 1900-01	26,54	„ 1918-19	1,33,20	
„ 1905-06	36,18	„ 1919-20	1,71,68	

The circulation in each circle on the 31st March, 1915 to 1920, was :

	(In lakhs of rupees)					
	1915	1916	1917	1918	1919	1920
Calcutta	24,03	26,38	31,75	30,29	40,74	52,78
Bombay	14,47	16,12	26,20	35,07	48,19	48,96
Madras	8,50	8,73	10,15	11,36	21,22	18,94
Rangoon	5,09	5,95	6,91	7,08	14,00	22,89
Cawnpore	2,84	2,70	1,72	3,09	10,14	11,89
Lahore	4,26	5,29	6,53	8,42	13,83	11,65
Karachi	2,44	2,55	3,11	4,49	5,34	7,42

The note issue assumed unprecedented proportions and stood at the phenomenal figure of R175 crores at the end of March, 1920. The circulation of the different denominations of notes on the 31st March, 1900 and 1920, was as shown below.

	1900	1920
	R	R
1-rupee	—	13,48,76,325
2½ „	—	1,07,58,070
5 „	33,90,205	11,45,24,045
10 „	5,27,28,420	54,72,36,950
20 „	72,84,880	3,25,120
50 „	1,16,57,950	4,89,30,950
100 „	7,48,79,300	50,39,16,500
500 „	2,66,42,500	2,63,15,000
1,000 „	6,20,39,000	16,20,03,000
10,000 „	4,87,50,000	19,63,00,000
Total value	28,73,72,255	174,52,45,960
„ pieces	7,417,278	223,077,560

PAPER CURRENCY

The increase in the average active circulation of notes is given in the following table (in lakhs of rupees) :—

	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
Gross circulation	64,04	64,10	76,14	1,01,77	1,33,20	1,71,68
Amounts held in Reserve and other Treasuries	7,54	6,60	6,77	8,13	5,95	5,33
Balance, being notes in circulation with the public	56,50	57,50	69,37	93,64	1,27,25	1,66,35
Notes held by Presidency Banks at Head Offices	11,07	9,42	10,01	21,77	13,41	15,25
Notes in actual circulation	45,43	48,08	59,36	71,87	1,13,84	1,51,10

It may be interesting to show here the absorption of rupees and half rupees during the last six years.

The figures below are in lakhs of rupees.

	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
Opening balance (Currency, Treasury and Gold Standard Reserve)	32,70	38,84	27,96	21,64	14,01	18,76
Closing balance (" " " " " ")	38,84	27,96	21,64	14,01	18,76	35,25
Net difference + or —	—6,14	+10,88	+6,32	+7,63	—4,75	—16,49
Add—new coins issued	+1,95	+1,62	+30,12	+23,12	+50,79	+37,05
Deduct—Remittances to Mints for recoinage	—1,66	—1,41	—1,38	—1,27	—61	—41
.. Exports from India	—86	—69	—1,25	—1,62	—41	—6
Net absorption (+) or return from circulation (—)	—6,76	+10,40	+33,81	+27,86	+45,02	+20,09

PAPER CURRENCY*

No. 20.—RECEIPTS, CHARGES, and NET PROFITS (in rupees) of the PAPER CURRENCY DEPARTMENT
in each year from 1862-63 to 1919-20

	RECEIPTS			EXPENDITURE				Net profit (deficit —)
	Interest on Government securities	Other cash receipts	TOTAL	Salaries, establish- ments, and ordinary con- tingencies	Cost of manufacture and supply of notes	Other charges (a)	TOTAL	
1862-63	1,52,260	60	1,52,320	53,610	1,64,850	3,12,360	5,30,820	—3,78,500
1863-64	3,27,400	330	3,27,730	48,700	..	3,16,710	3,65,410	—37,680
1864-65	16,54,980	..	16,54,980	1,15,760	..	2,80,830	3,96,590	12,58,390
1865-66	16,78,390	..	16,78,390	1,62,680	17,230	6,65,180	8,45,090	8,33,300
1866-67	16,62,850	..	16,62,850	1,58,970	16,280	8,17,050	9,92,300	6,70,550
1867-68	13,44,620	1,200	13,45,820	2,72,620	36,690	..	3,09,310	10,36,510
1868-69	14,86,640	330	14,86,970	2,53,740	44,060	4,63,140	7,60,940	7,26,030
1869-70	16,63,810	4,060	16,67,870	2,47,750	31,480	10,630	2,89,860	13,78,010
1870-71	14,90,390	3,480	14,93,870	2,34,350	90,000	11,880	3,36,230	11,57,640
1871-72	14,19,430	6,530	14,25,960	2,49,650	34,590	1,150	2,85,390	11,40,570
1872-73	23,88,270	3,950	23,92,220	2,32,840	75,280	5,390	3,13,510	20,78,710
1873-74	23,65,000	6,580	23,71,580	2,96,530	1,57,700	1,710	4,55,970	19,15,610
1874-75	23,65,000	4,990	23,69,990	2,77,470	1,10,570	1,800	3,89,840	19,80,150
1875-76	23,65,000	2,520	23,67,520	2,47,910	84,950	2,470	3,35,330	20,32,190
1876-77	23,65,000	2,200	23,68,500	2,43,120	68,570	1,970	3,13,660	20,55,140
1877-78	24,48,540	1,110	24,49,650	2,33,080	1,08,080	1,43,830	4,84,990	19,64,660
1878-79	23,77,570	17,930	23,95,500	2,53,520	1,58,950	1,06,440	5,18,910	18,76,590
1879-80	27,84,370	12,450	27,96,820	2,48,520	70,310	4,970	3,23,800	24,73,020
1880-81	25,06,400	8,420	25,14,820	2,40,880	23,550	13,710	2,78,140	22,36,680
1881-82	24,98,900	4,100	25,03,000	2,45,420	57,680	21,660	3,24,760	21,78,240
1882-83	25,01,510	1,050	25,02,560	2,38,250	1,60,410	26,640	4,25,300	20,77,260
1883-84	25,02,860	5,990	25,08,850	2,56,450	1,32,800	38,650	4,27,900	20,80,950
1884-85	25,00,870	10,040	25,10,910	2,59,960	20,740	35,280	3,15,980	21,94,930
1885-86	25,00,870	2,990	25,03,860	2,81,030	1,76,360	18,510	4,75,900	20,27,960
1886-87	25,00,870	1,570	25,02,440	2,70,850	90,620	12,250	3,73,720	21,28,720
1887-88	25,00,900	9,180	25,10,080	2,76,140	1,30,980	4,920	4,12,040	20,98,040
1888-89	24,58,350	8,760	24,67,110	2,94,350	79,510	4,280	3,78,090	20,89,020
1889-90	25,00,290	6,970	25,07,260	2,89,600	1,09,190	4,150	4,02,940	21,04,320
1890-91	25,36,620	12,570	25,49,190	2,98,050	1,21,010	3,640	4,22,700	21,26,490
1891-92	28,48,040	9,060	28,57,100	2,89,490	1,15,950	3,560	4,09,000	24,48,100
1892-93	32,63,790	10,300	32,74,090	2,96,110	1,23,340	4,580	4,24,030	28,50,060
1893-94	32,63,800	13,560	32,77,360	3,03,140	2,68,020	4,490	5,75,650	27,01,710
1894-95	34,52,280	10,300	34,62,580	3,06,260	3,12,430	4,130	6,22,820	28,39,760
1895-96	28,71,330	9,150	28,80,480	3,02,220	1,78,540	9,730	4,90,490	23,89,990
1896-97	28,55,820	15,020	28,70,840	3,16,920	2,91,480	47,960	6,56,360	22,14,480
1897-98	29,83,870	13,080	29,96,950	3,32,570	2,28,370	7,000	5,67,940	24,29,010
1898-99	34,70,420	12,650	34,83,070	3,20,010	3,79,260	6,920	7,06,190	27,76,880
1899-1900	34,70,420	15,432	34,85,852	3,17,303	2,39,211	6,673	5,63,187	29,22,665
1900-01	34,70,420	16,387	34,86,807	3,12,795	2,85,416	5,974	6,04,185	28,82,622
1901-02	34,70,420	14,298	34,84,718	6,28,141	4,45,669	6,144	10,79,954	24,04,764
1902-03	34,70,420	23,614	34,94,034	3,67,622	3,72,637	5,780	7,46,039	27,47,995
1903-04	34,70,420	33,241	35,03,661	3,66,396	4,40,415	6,641	8,13,452	26,90,209
1904-05	34,70,420	22,683	34,93,103	4,13,104	5,41,289	6,590	9,60,983	25,32,120
1905-06	37,48,250	40,978	37,89,228	3,83,706	6,47,851	22,482	10,54,039	27,35,189
1906-07	40,27,070	1,50,742	41,77,812	4,35,505	4,52,073	11,602	8,99,180	32,78,632
1907-08	40,32,320	68,014	41,00,334	5,11,141	11,17,138	17,798	16,46,077	24,54,257
1908-09	41,00,150	63,653	41,63,803	6,52,981	9,12,796	15,915	15,81,692	25,82,111
1909-10	40,31,030	60,588	40,91,618	5,45,693	6,98,503	1,49,947	13,94,143	26,97,475
1910-11	40,31,030	72,288	41,03,258	5,81,974	16,19,917	1,40,680	23,42,571	17,60,687
1911-12	44,90,445	1,11,577	46,02,022	6,21,395	16,27,693	83,951	23,33,039	22,68,983
1912-13	46,43,585	84,908	47,28,493	6,47,870	15,24,562	3,21,331	24,93,763	22,34,730
1913-14	46,43,585	1,34,811	47,78,396	7,61,406	18,97,425	74,186	27,33,017	20,45,379
1914-15	46,43,585	1,04,802	47,48,387	7,93,781	9,74,853	1,17,587	18,86,221	28,62,166
1915-16	46,43,585	83,733	47,27,318	8,94,821	11,55,951	2,96,156	23,46,928	23,80,390
1916-17	34,71,503 (b)	1,43,691	36,15,194 (b)	9,70,036	14,04,696	1,95,795	25,70,527	10,44,667
1917-18	1,81,60,658 (b)	1,10,933	1,82,71,591 (b)	10,16,724	20,66,258	—98,009	29,84,973	1,52,86,618
1918-19	2,91,33,172	1,50,781	2,92,83,953	11,43,899	31,14,327	9,84,142	52,42,368	2,40,41,585
1919-20	4,12,65,769	1,56,926	4,14,22,695	12,91,211	47,21,996	4,55,615	64,68,822	3,49,53,873

* Compiled from special returns furnished by the Controller of Currency

(a) Until 1866-67 the figures represent chiefly commission to the Presidency Banks. Thereafter they represent expenditure on travelling allowances, postage charges for remittances, etc.

(b) Excluding amounts transferred to Paper Currency Reserve Depreciation Fund under "Deposits and Advances" Rs. 59,86,206 in 1916-17 and Rs. 67,50,000 in 1917-18.

PAPER CURRENCY

(34)

No. 21.—NUMBER of the SEVERAL DENOMINATIONS of CURRENCY NOTES in CIRCULATION on the last day of each year from 1872-73 to 1919-20

	1 RUPEE	2½-RUPEE	5-RUPEE	10-RUPEE	20-RUPEE	50-RUPEE	100-RUPEE	500-RUPEE	1,000-RUPEE	10,000-RUPEE
1872-73	...	...	310,001	970,517	441,871	157,965	214,110	27,957	57,635	576
1873-74	...	...	442,400	1,604,166	453,182	160,144	217,460	23,039	36,279	503
1874-75	...	...	431,540	1,043,886	482,366	182,940	231,100	22,267	40,760	597
1875-76	...	...	425,164	1,120,259	476,538	189,180	242,776	25,395	34,096	661
1876-77	...	...	395,635	1,234,556	493,524	175,512	232,548	25,809	36,789	1,026
1877-78	...	...	391,934	1,324,172	492,628	166,417	238,082	26,707	36,041	2,917
1878-79	...	...	388,724	1,294,716	454,696	156,731	238,547	25,133	35,724	1,027
1879-80	...	...	418,930	1,383,504	478,469	164,288	271,233	28,069	39,966	874
1880-81	...	...	429,075	1,425,995	530,582	164,592	261,098	28,362	42,100	1,638
1881-82	...	...	470,288	1,519,549	507,935	157,659	268,432	28,404	38,488	2,395
1882-83	...	...	475,457	1,955,081	264,819	173,132	301,585	28,513	38,158	2,661
1883-84	...	...	532,508	2,010,682	249,265	167,931	279,767	25,815	34,090	1,644
1884-85	...	...	557,474	2,143,262	266,420	176,183	309,870	28,489	41,760	2,042
1885-86	...	...	535,993	2,252,667	256,497	174,745	316,599	28,960	36,649	1,987
1886-87	...	...	464,635	2,385,881	262,169	175,084	327,418	31,386	36,054	1,410
1887-88	...	...	450,727	2,671,031	275,045	194,803	372,933	35,915	41,818	2,297
1888-89	...	...	429,663	2,782,663	264,642	183,611	364,318	32,962	40,527	1,949
1889-90	...	...	449,463	2,816,258	270,938	181,819	386,222	34,716	39,398	1742
1890-91	...	...	528,768	3,300,390	311,755	205,933	465,685	44,983	58,425	7,724
1891-92	...	...	480,735	3,571,058	318,609	216,135	505,924	45,653	60,032	5,202
1892-93	...	...	495,456	3,917,336	330,083	232,482	568,068	50,648	67,981	5,403
1893-94	...	...	499,652	3,744,839	332,023	219,828	519,248	42,390	53,818	11,960
1894-95	...	...	563,015	4,328,358	364,900	240,275	617,192	47,865	61,168	9,477
1895-96	...	...	625,552	4,600,900	368,089	247,639	622,785	49,214	66,491	3,715
1896-97	...	...	609,612	4,699,678	362,699	230,613	605,206	47,604	55,611	2,877
1897-98	...	...	641,568	4,702,524	353,428	222,063	584,222	45,423	48,292	4,981
1898-99	...	...	720,865	4,899,201	387,301	240,814	674,742	51,329	56,911	5,960
1899-1900	...	...	678,041	5,272,842	364,244	233,159	748,793	53,285	62,039	4,875
1900-01	...	...	682,190	5,057,514	334,613	228,145	764,354	51,420	57,878	6,655
1901-02	...	...	800,221	5,604,002	430,006	242,986	779,304	51,272	54,976	7,728
1902-03	...	...	872,414	5,960,226	462,952	263,866	898,724	56,348	65,653	8,712
1903-04	...	...	979,224	6,591,758	484,402	274,114	998,706	60,497	78,230	7,950
1904-05	...	...	1,085,316	7,084,004	486,645	270,175	1,047,591	63,857	73,254	8,231
1905-06	...	...	1,266,464	8,545,777	502,006	279,314	1,202,364	69,467	80,890	9,491
1906-07	...	...	1,506,288	10,331,745	514,426	273,831	1,375,293	69,826	82,118	8,013
1907-08	...	...	1,597,355	9,141,173	487,502	269,668	1,241,364	63,484	72,130	11,821
1908-09	...	...	1,869,545	9,820,544	506,307	280,814	1,245,600	60,265	74,117	9,435
1909-10	...	...	2,269,962	11,598,068	420,848	342,514	1,436,406	62,021	88,350	12,821
1910-11	...	...	2,425,773	12,528,013	106,731	526,488	1,406,613	56,305	85,464	12,976
1911-12	...	...	2,599,877	15,090,740	65,633	379,255	1,652,209	56,102	92,971	14,320
1912-13	...	...	2,954,978	17,941,958	49,066	344,337	1,776,201	54,347	90,392	18,220
1913-14	...	...	3,222,891	17,726,423	38,415	357,059	1,781,370	52,774	91,712	15,294
1914-15	...	...	3,139,195	14,986,196	28,774	348,290	1,605,197	47,370	92,037	15,651
1915-16	...	...	4,493,230	18,803,430	24,842	449,005	2,038,915	46,661	89,875	12,679
1916-17	...	...	6,624,239	22,598,076	21,659	504,130	2,532,181	48,944	112,420	18,890
1917-18	3,275,931	716,129	10,897,857	27,331,814	19,581	690,652	3,253,072	49,879	137,993	14,190
1918-19	105,065,650	7,378,712	18,381,838	46,922,029	17,689	979,508	4,380,532	49,387	151,080	18,685
1919-20	134,876,325	4,303,228	22,904,809	54,723,695	16,256	979,819	5,039,165	52,630	162,003	19,630

NOTE.—Figures for years prior to 1872-73 are not available

PAPER CURRENCY

No. 22.—NOTES in CIRCULATION, and RESERVE in GOLD and SILVER and in GOVERNMENT SECURITIES, on the last day of each year from March 1862 to March 1920, in totals for ALL INDIA, and RESERVE in GOLD and STERLING SECURITIES held in ENGLAND, also NOTES forming part of the CIRCULATION which were in GOVERNMENT TREASURIES on the same dates

	Notes in circulation (less notes cashed in other circles)	RESERVE HELD IN INDIA			RESERVE HELD IN ENGLAND		Currency notes in Government Treasuries
		Gold	Silver	Government Securities held at Calcutta	Gold	Sterling Securities	
		R	R	R	R	R	
1862	3,69,00,000	..	3,69,00,000	..	..	16,70,600	
1863	4,92,60,000	..	4,24,11,140	68,48,860	..	44,86,110	
1864	5,35,00,000	..	2,86,27,220	2,48,72,780	..	39,26,650	
1865	7,42,73,270	20,14,850	3,65,13,250	3,57,45,170	..	58,14,140	
1866	6,89,84,810	220	2,91,82,050	3,98,02,540	..	69,87,190	
1867	8,09,08,680	1,19,590	4,82,68,540	3,25,20,550	..	60,31,390	
1868	9,06,95,690	1,47,510	5,80,27,630	3,25,20,550	..	71,23,150	
1869	9,95,92,960	3,12,490	6,01,50,410	3,91,30,060	..	62,98,040	
1870	10,47,28,830	3,12,490	6,83,82,830	3,60,33,510	..	80,99,460	
1871	10,43,72,910	72,520	7,20,28,380	3,22,72,010	..	99,13,170	
1872	13,16,79,170	72,490	7,25,12,920	5,90,93,760	..	2,20,83,790	
1873	11,13,50,610	72,490	5,43,38,580	5,69,39,530	..	1,85,56,780	
1874	9,24,97,610	72,490	3,54,85,590	5,69,39,530	..	1,27,63,140	
1875	11,23,64,380	72,490	5,53,52,360	5,69,39,530	..	1,58,44,910	
1876	10,99,99,270	..	5,30,59,720	5,69,39,530	..	1,73,45,770	
1877	11,61,78,110	..	5,61,97,210	5,99,80,900	..	1,35,67,760	
1878	13,57,47,500	..	7,88,15,030	5,69,32,460	..	2,56,88,490	
1879	11,42,36,450	..	5,42,45,270	5,99,91,170	..	1,71,68,700	
1880	12,35,77,270	..	6,36,06,520	5,99,70,750	..	1,32,60,850	
1881	13,40,17,360	..	7,40,93,180	5,99,24,180	..	1,80,55,950	
1882	13,90,71,780	..	7,90,67,850	5,99,99,970	..	3,39,95,040	
1883	14,50,64,080	..	8,50,64,110	5,99,99,970	..	3,39,09,410	
1884	12,75,65,410	..	6,75,65,410	6,00,00,000	..	2,26,06,540	
1885	14,57,69,040	..	8,57,71,540	5,99,97,500	..	1,84,67,210	
1886	14,17,32,720	..	8,17,37,720	5,99,95,000	..	1,85,93,400	
1887	13,87,68,360	..	7,87,75,860	5,99,92,500	..	1,97,87,880	
1888	16,42,43,790	..	10,42,53,760	5,99,90,050	..	1,92,86,560	
1889	15,73,78,130	..	9,75,58,100	5,98,20,030	..	2,47,48,980	
1890	15,77,17,800	..	9,77,17,820	5,99,99,980	..	2,45,79,940	
1891	25,69,04,490	..	18,69,04,530	6,99,99,960	..	5,31,15,320	
1892	24,07,64,080	..	16,07,64,080	8,00,00,000	..	5,35,09,840	
1893	26,40,18,200	..	18,40,18,200	8,00,00,000	..	4,60,17,970	
1894	30,41,16,310	..	22,41,16,310	8,00,00,000	..	11,56,70,570	
1895	30,70,00,100	..	22,70,00,100	8,00,00,000	..	9,03,05,650	
1896	25,94,06,990	..	17,94,06,990	8,00,00,000	..	4,07,04,640	
1897	23,75,33,070	..	13,75,33,120	9,99,99,950	..	2,89,04,320	
1898	24,76,40,490	25,54,200	14,50,86,340	9,99,99,950	..	5,08,13,080	
1899	28,20,32,760	3,05,31,720	15,15,01,090	9,99,99,950	..	5,25,70,020	
1900	28,73,72,255	11,25,00,187	5,23,72,122	9,99,99,946	2,25,00,000	4,00,93,100	
1901	29,86,59,000	8,66,77,776	9,42,40,037	9,99,99,946	..	6,07,97,045	
1902	31,66,12,945	10,53,58,819	11,12,54,180	9,99,99,946	..	7,41,84,770	
1903	35,72,36,070	14,78,93,468	10,93,42,656	9,99,99,946	..	6,85,38,765	
1904	38,21,16,540	16,18,43,503	11,49,75,648	9,99,99,946	..	6,66,68,520	
1905	39,17,59,870	16,11,02,084	11,36,48,837	9,99,99,946	..	5,44,77,990	
1906	44,65,65,810	5,73,94,868	13,58,06,010	9,99,99,946	10,56,75,000	6,76,41,930	
1907	46,95,19,260	5,49,57,611	13,70,39,565	9,99,99,946	10,53,75,000	5,76,23,285	
1908	46,88,50,345	4,06,92,615	25,17,95,814	9,99,99,946	5,55,75,000	8,24,21,486	
1909	45,48,79,505	3,51,209	31,20,28,350	9,99,99,946	2,25,00,000	6,25,70,540	
1910	54,40,84,250	9,30,25,739	29,35,58,565	9,99,99,946	3,75,00,000	7,89,77,730	
1911	54,99,05,815	9,27,97,267	26,14,33,602	9,99,99,946	7,56,75,000	9,30,83,585	
1912	61,36,25,095	23,33,16,262	15,48,08,887	9,99,99,946	8,55,00,000	8,11,78,345	
1913	68,97,78,240	29,37,50,798	16,45,27,496	9,99,99,946	9,15,00,000	15,67,21,260	
1914	66,11,75,935	22,43,53,073	20,53,22,916	9,99,99,946	9,15,00,000	9,93,57,350	
1915	61,62,99,615	7,64,45,767	32,33,53,902	9,99,99,946	7,65,00,000	8,87,83,425	
1916	67,73,34,540	12,24,27,143	23,05,53,020	9,99,99,946	11,92,50,000	7,10,67,685	
1917	86,37,51,735	11,99,91,932	19,07,53,890	9,99,99,946	6,67,50,000	7,56,80,530	
1918	99,79,37,599	26,84,95,248	10,79,03,618	9,99,99,946	67,50,000	5,50,89,577	
1919	1,53,46,47,790	17,36,99,120	(a) 37,39,28,563	16,07,99,946	12,35,865	7,77,61,422	
1920	1,74,52,45,960	(b) 47,81,25,392	39,85,17,655	19,58,54,946	..	5,71,65,641	

(a) Includes Rs5,04,05,185, being the value of Silver Bullion held in the U. S. A. and in transit therefrom

(b) Includes coin and bullion in transit between India and England, and H. M.'s Dominions.

PAPER CURRENCY

('36)

No. 23.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES in each CIRCLE and

	CURRENCY NOTES IN CIRCULATION								
	Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay	Karachi	Madras	Calcutt	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1893-94	11,54,99,900	1,26,79,400	1,46,94,050	54,56,980	9,98,02,190	68,76,080	2,63,55,620	15,51,020	28,29,15,240
1894-95	13,17,42,620	1,31,76,290	1,67,15,300	48,65,790	10,12,75,030	68,05,610	3,52,54,270	12,76,490	31,11,11,400
1895-96	12,16,10,160	1,15,80,250	1,67,67,310	64,98,710	9,23,14,100	67,15,250	3,54,39,810	18,84,690	29,28,10,280
1896-97	11,02,32,246	1,19,33,381	1,81,24,951	54,94,420	7,28,49,054	87,49,485	3,04,44,598	19,81,983	25,98,10,128
1897-98	9,91,95,983	1,38,69,090	1,80,87,959	75,63,698	6,50,78,693	83,77,958	2,89,08,968	13,35,108	24,24,17,457
1898-99	10,92,48,783	1,18,36,199	2,20,89,579	73,60,134	6,89,76,325	65,69,086	2,88,93,780	13,54,541	25,63,23,427
1899-1900	11,82,84,618	1,13,00,125	2,04,73,650	84,94,118	8,09,39,769	59,64,682	3,28,61,745	12,86,800	27,96,05,502
1900-01	12,76,65,047	1,43,28,085	2,04,77,985	95,31,051	7,71,15,156	80,65,682	3,01,06,152	16,10,958	28,88,00,119
1901-02	12,87,83,417	1,65,70,273	2,03,38,693	96,16,673	8,39,86,196	74,50,004	3,15,61,544	20,36,345	30,03,43,145
1902-03	13,79,87,794	2,12,45,860	2,45,94,906	1,11,14,539	9,36,59,242	98,81,316	3,73,05,785	16,61,995	33,74,01,437
1903-04	14,77,27,465	1,96,98,545	2,70,01,186	1,57,65,439	10,19,88,797	1,09,57,762	3,92,85,806	16,65,860	36,40,90,860
1904-05	16,31,74,323	1,97,08,890	2,87,89,902	1,55,45,547	11,33,09,284	88,00,056	4,07,75,751	19,09,432	39,20,13,165
1905-06	17,46,30,803	2,26,11,487	3,06,32,129	1,78,05,512	11,27,45,239	1,08,36,444	4,41,74,719	17,29,524	41,51,65,857
1906-07	19,53,02,191	1,91,48,534	3,09,50,267	2,23,08,070	12,04,96,438	1,12,18,396	4,97,87,432	21,76,262	45,13,87,590
1907-08	20,48,62,234	2,33,13,520	2,87,27,955	2,80,21,317	12,15,72,293	1,10,05,953	5,38,56,329	18,72,110	47,32,31,711
1908-09	17,51,67,105	2,71,64,965	3,16,37,238	3,22,72,438	10,30,84,961	1,83,29,178	5,54,51,187	20,51,506	44,51,58,578
1909-10	20,22,68,055	2,44,71,903	3,48,92,685	2,97,35,585	13,33,64,552	1,69,08,518	5,29,76,583	19,73,539	49,65,91,425

(a) Currency Office at Allahabad was transferred to Cawnpore on 1st February, 1908, and the circle is now known as the "Cawnpore Circle."

SUB-CIRCLE, and the total RESERVE in GOLD and SILVER held in INDIA in each year from 1893-94 to 1919-20

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE		
Calcutta	Allahabad (a)	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calicut	TOTAL	Gold	Silver	
₹	₹	₹	₹	₹	₹	₹	₹	₹	
3,56,04,622	19,69,985	27,87,736	6,67,756	2,82,73,190	52,90,200	7,45,93,490	..	20,29,15,240	1893-94
4,31,39,731	22,16,725	34,85,890	8,68,278	2,53,62,230	86,21,720	8,86,94,570	..	23,11,11,400	1894-95
2,29,11,372	24,84,553	34,56,574	8,16,140	1,29,40,060	99,67,030	5,25,75,730	..	21,28,10,280	1895-96
1,57,18,719	18,90,582	27,57,470	6,29,105	62,95,368	65,47,516	3,38,47,761	..	17,31,43,480	1896-97
1,15,40,214	32,20,342	20,56,478	6,62,399	57,70,969	58,38,790	2,90,79,190	25,54,200	14,08,14,345	1897-98
1,87,39,097	37,97,862	28,62,895	7,47,804	68,46,916	51,59,062	3,80,70,303	70,03,208	14,93,25,267	1898-99
1,77,22,287	45,42,732	22,06,620	6,13,217	1,21,06,473	57,19,931	4,29,11,260	5,77,24,147	11,42,56,406	1899-1900
1,79,78,614	60,49,365	22,28,722	4,38,034	98,55,105	46,41,464	4,14,91,302	11,74,49,344	5,85,67,933	1900-01
2,56,97,130	68,12,428	29,49,735	7,57,716	1,69,08,387	82,77,353	6,14,02,740	7,61,77,205	12,34,61,801	1901-02
2,76,27,435	81,91,486	32,47,922	9,11,018	1,65,09,631	74,44,445	6,39,34,438	10,23,52,951	13,50,48,539	1902-03
2,65,16,768	75,80,304	41,05,482	11,45,418	1,51,65,541	57,34,811	6,01,64,990	14,86,35,636	10,86,53,206	1903-04
2,44,65,966	88,32,034	47,48,810	10,19,394	1,94,32,770	59,37,857	6,44,36,831	16,66,85,220	11,49,15,244	1904-05
2,32,33,150	58,00,912	39,27,932	9,76,288	1,94,64,309	53,20,994	5,87,32,584	11,30,14,498	11,70,93,378	1905-06
2,08,32,872	36,17,356	32,11,357	10,86,240	2,20,50,020	55,35,597	5,65,00,109	5,16,66,044	17,14,86,476	1906-07
3,29,21,195	37,44,743	37,22,285	11,73,828	1,95,98,513	75,24,680	6,86,85,245	4,91,54,363	20,43,28,850	1907-08
2,55,83,755	39,91,326	25,92,174	11,57,197	1,25,66,942	91,11,950	5,50,03,344	1,03,20,569	28,42,94,308	1908-09
2,31,90,384	36,53,873	35,01,588	15,91,912	79,71,985	48,22,098	4,47,34,840	2,37,09,114	32,91,32,365	1909-10

No. 23.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES
from 1893-94 to

CURRENCY NOTES IN CIRCULATION								
	Calcutta	Cawnpore	Lahore	Rangoon	Bombay	Karachi	Madras	TOTAL
	R	R	R	R	R	R	R	R
1910-11	22,54,02,897	2,64,28,615	3,52,60,254	3,18,06,085	14,70,78,981	1,42,31,188	6,32,54,283	54,34,62,303
1911-12	23,36,30,312	2,71,18,916	3,70,94,630	4,10,39,541	15,08,82,702	1,44,38,777	6,94,44,448	57,36,49,326
1912-13	28,42,62,019	2,40,57,345	2,91,66,391	5,27,79,991	17,06,56,935	1,18,43,344	8,34,41,987	65,62,08,012
1913-14	28,37,07,369	2,63,78,121	3,62,26,090	5,18,62,638	15,76,38,493	1,51,41,950	8,45,37,578	65,55,07,239
1914-15	27,02,58,360	3,09,54,094	3,64,41,395	4,83,74,447	15,94,45,574	1,89,71,025	7,59,56,874	64,04,01,769
1915 April	23,68,56,610	2,64,80,380	4,63,33,490	5,11,27,355	13,66,20,390	2,61,33,365	7,88,90,720	60,24,42,310
May	25,26,46,120	2,77,91,110	4,33,10,420	5,11,30,475	13,94,12,355	3,36,39,115	7,19,78,880	61,99,08,375
June	28,02,92,320	3,12,59,690	4,00,23,240	5,09,35,295	15,56,56,525	3,57,53,865	7,08,67,415	66,47,88,350
July	29,01,94,190	3,41,49,140	4,03,09,475	5,14,00,790	16,39,61,115	2,94,98,730	7,10,97,650	68,06,10,490
August	26,45,50,470	3,43,57,410	3,99,47,555	5,11,61,995	16,30,27,890	2,67,31,400	8,43,21,725	66,40,98,445
September	24,22,91,850	3,51,18,765	3,79,20,020	4,89,21,440	16,45,73,655	2,65,05,055	8,27,23,390	63,80,54,175
October	24,70,36,670	3,32,22,185	3,83,00,365	4,79,06,750	16,31,50,785	2,39,75,815	8,22,68,470	63,58,61,040
November	24,00,50,055	2,97,00,685	4,18,63,075	4,63,15,085	15,16,80,350	2,32,39,185	8,17,64,015	62,06,12,450
December	24,25,55,815	2,56,08,895	4,62,57,325	4,85,65,910	15,33,59,395	2,35,44,880	8,35,57,350	62,34,49,070
1916 January	23,98,37,005	2,48,67,435	4,33,79,130	5,64,50,870	14,93,47,105	2,29,76,055	8,73,07,730	62,41,65,330
February	25,07,21,030	2,48,14,365	4,18,62,465	6,70,11,090	14,88,11,655	2,27,33,885	8,46,25,420	64,00,79,910
March	26,38,49,930	2,70,36,160	5,29,19,320	5,95,24,730	16,12,37,885	2,54,69,690	8,72,96,825	67,73,34,540
Average, 1915-16	25,47,40,130	2,95,33,852	5,27,02,157	5,25,37,640	15,41,94,926	2,66,83,420	8,05,53,249	64,09,50,374
1916 April	24,74,94,120	2,99,00,360	5,74,28,340	5,77,96,300	15,72,93,340	2,79,83,275	8,57,94,370	65,46,90,105
May	26,32,88,940	1,71,06,800	5,21,05,845	5,38,15,685	16,60,58,745	2,62,95,185	8,44,39,445	66,31,09,595
June	28,86,22,335	1,97,98,930	5,15,04,155	5,32,81,440	19,09,77,060	2,58,23,385	8,39,42,054	71,39,49,330
July	30,75,33,375	2,65,82,890	5,32,95,230	5,19,51,255	20,72,57,820	3,20,47,235	8,61,25,945	75,47,99,730
August	28,09,98,385	3,48,73,920	5,16,40,290	5,05,21,065	21,15,10,590	2,33,04,085	8,72,60,320	74,01,08,655
September	24,30,67,105	2,93,84,090	5,70,35,475	5,52,29,150	21,52,51,365	2,22,45,275	8,82,60,630	71,54,73,090
October	26,32,91,650	3,01,79,950	5,79,35,995	5,39,19,065	21,26,06,130	2,14,23,950	9,37,98,555	73,31,55,295
November	29,07,78,980	2,43,86,445	5,50,87,885	5,55,50,830	21,24,36,315	2,45,73,210	76,50,57,140	78,60,57,140
December	29,37,14,575	1,98,87,665	5,90,64,845	6,10,25,360	25,43,24,815	2,91,74,355	10,44,75,895	82,16,67,510
1917 January	30,52,49,220	1,42,78,920	5,58,50,580	7,20,51,440	26,25,15,320	2,94,36,400	10,42,48,130	84,36,30,010
February	30,80,29,925	1,65,39,065	5,55,05,015	8,17,81,600	26,76,65,580	3,24,81,015	10,56,10,575	86,76,12,775
March	31,75,39,790	1,71,93,025	6,53,46,330	6,90,96,425	26,19,55,545	3,10,79,450	10,15,41,170	86,37,51,735
Average, 1916-17	28,45,50,700	2,25,92,672	5,59,83,352	5,96,68,320	21,83,21,052	2,63,22,231	9,39,78,294	76,14,16,581
1917 April	31,03,72,265	1,17,80,205	6,69,28,120	6,28,76,290	24,80,96,505	3,04,61,425	9,67,19,685	82,72,34,795
May	33,00,87,570	62,08,740	6,71,95,270	5,86,26,475	29,04,63,075	3,04,12,015	10,00,80,340	88,30,73,485
June	34,50,88,515	3,99,17,755	6,05,43,630	5,79,01,475	29,86,26,830	2,90,19,485	10,17,67,425	93,28,65,115
July	36,16,55,800	4,33,25,300	5,92,32,645	5,86,29,440	33,01,31,495	2,91,67,685	10,60,79,430	99,31,21,295
August	35,64,78,625	5,07,96,095	6,22,13,055	6,00,34,740	37,89,63,335	3,36,75,410	10,93,65,390	1,05,15,26,650
September	34,53,27,365	5,00,05,595	6,47,72,350	5,90,34,225	41,67,88,050	3,54,10,120	11,29,55,260	1,08,42,92,965
October	35,57,89,920	3,19,74,845	6,58,39,565	5,55,09,135	48,52,57,830	3,76,97,365	11,56,18,115	1,14,76,86,775
November	35,47,21,914	3,10,48,855	6,93,15,495	5,81,24,895	45,68,04,940	3,87,21,160	12,05,21,671	1,13,92,58,930
December	34,85,83,828	2,85,73,245	7,43,37,540	6,29,50,780	40,47,11,136	3,94,08,460	12,44,91,678	1,08,30,56,667
1918 January	33,43,20,541	2,50,94,309	7,58,44,064	6,51,54,545	38,45,58,015	4,33,48,505	11,93,43,239	1,04,81,63,218
February	32,13,64,221	2,72,35,747	7,53,62,148	7,26,61,498	37,76,89,463	4,42,82,140	11,60,09,308	1,03,46,04,525
March	30,28,87,689	3,08,86,465	8,41,69,362	7,07,64,741	35,06,68,389	4,49,44,240	11,36,16,713	99,79,37,599
Average, 1917-18	33,89,23,146	3,18,20,596	6,88,12,770	6,18,55,687	36,85,63,255	3,63,79,001	11,13,80,713	1,01,77,35,168
1918 April	31,69,43,523	2,95,11,888	9,39,38,229	6,96,74,240	38,10,92,477	3,86,54,505	12,97,85,304	1,05,96,05,166
May	34,00,71,736	3,70,28,737	10,18,67,335	6,66,05,832	39,54,70,633	3,53,07,728	13,89,40,330	1,11,52,92,331
June	35,44,14,751	3,39,97,283	9,63,71,293	6,41,07,084	41,40,23,813	3,82,70,063	14,66,84,472	1,14,78,68,759
July	37,15,19,340	3,73,75,325	8,86,15,301	6,57,34,038	45,72,93,807	4,46,92,710	14,88,52,518	1,21,40,82,039
August	40,05,67,109	3,80,06,335	9,50,43,138	7,11,32,721	50,10,33,931	4,61,93,322	16,21,84,416	1,31,41,10,978
September	41,27,12,645	3,91,21,077	11,03,01,090	7,60,06,684	48,99,90,428	4,90,72,472	16,66,34,052	1,34,38,38,448
October	42,54,97,598	4,84,20,781	11,65,73,044	8,42,38,497	47,74,57,741	5,11,71,152	16,09,37,320	1,36,42,96,133
November	39,55,62,789	8,54,84,673	11,94,34,445	8,28,82,235	49,75,85,464	6,09,03,655	15,99,25,147	1,40,75,76,408
December	37,07,51,342	11,24,30,632	11,13,76,880	11,52,31,324	49,46,36,727	7,27,37,761	19,37,31,672	1,47,08,90,339
1919 January	37,09,65,510	10,72,22,166	11,87,11,536	14,16,98,530	48,82,17,216	7,74,64,733	19,31,08,913	1,49,73,88,610
February	40,40,94,157	10,03,60,960	12,57,00,938	15,58,84,675	47,01,06,834	5,55,33,905	20,31,53,042	1,51,48,34,511
March	40,74,12,556	10,13,53,619	13,83,17,803	14,00,23,646	48,19,36,913	5,34,41,456	21,21,61,803	1,53,46,47,790
Average, 1918-19	38,08,76,505	6,41,92,789	10,96,87,086	9,44,34,960	46,28,87,165	5,24,53,622	16,80,04,082	1,33,20,36,209
1919 April	40,89,96,702	10,16,98,334	15,26,97,836	13,64,24,705	48,39,49,498	4,57,12,502	20,77,27,048	1,53,72,06,625
May	40,59,72,915	7,82,66,108	16,51,49,013	13,39,45,830	50,10,05,975	4,90,43,294	21,83,79,695	1,55,17,62,830
June	43,49,45,691	7,20,27,199	16,87,01,928	13,19,16,705	55,60,48,025	4,35,17,490	22,04,74,006	1,62,76,31,044
July	47,25,09,256	6,29,93,454	16,05,07,188	13,17,64,905	57,51,61,136	3,61,06,238	22,61,08,716	1,67,11,50,893
August	40,51,63,975	8,10,62,945	16,25,62,945	13,32,17,416	54,42,83,321	4,06,82,141	23,60,31,131	1,62,92,27,675
September	61,78,10,929	7,61,91,303	12,79,48,081	12,83,45,495	49,28,78,803	5,41,88,503	22,12,65,594	1,71,86,34,708
October	66,04,58,281	8,15,76,460	12,41,20,042	15,27,16,305	47,48,79,837	5,15,55,245	20,75,08,902	1,75,29,05,072
November	58,95,57,343	10,10,18,316	11,67,25,464	17,10,65,901	52,17,58,444	5,97,63,850	23,68,04,482	1,79,66,93,800
December	56,09,91,568	9,54,48,044	12,19,17,234	19,94,17,191	53,50,90,346	8,02,13,823	23,60,31,131	1,82,91,09,837
1920 January	56,00,48,896	8,64,44,734	12,62,83,828	26,40,64,140	48,70,11,967	8,18,30,108	24,57,95,792	1,85,14,79,265
February	56,87,30,115	11,37,95,458	12,38,56,902	24,63,94,309	47,58,26,023	7,87,91,882	22,28,31,306	1,83,02,75,995
March	52,77,94,959	11,88,80,425	11,65,27,868	22,88,69,690	48,96,15,799	7,41,65,606	18,93,92,107	1,74,52,45,960
Average 1919-20	52,52,53,936	8,96,16,378	13,89,16,486	17,15,11,883	51,14,59,139	5,79,64,223	22,20,55,330	1,71,67,76,975

in each CIRCLE and SUB-CIRCLE, and the total RESERVE in GOLD and SILVER held in INDIA in each year 1919-20—continued

NOTES (INCLUDED IN PRECEDING COLUMNS) HELD IN GOVERNMENT TREASURIES							GOLD AND SILVER RESERVE (EXCLUDING AMOUNTS IN TRANSIT)		
Calcutta	Cawnpore	Lahore	Rangoon	Bombay, including Karachi	Madras, including Calicut	TOTAL	Gold	Silver	
₹	₹	₹	₹	₹	₹	₹	₹	₹	
4,56,55,734	45,08,214	33,36,595	16,63,379	1,48,03,372	87,09,999	7,86,77,293	5,88,56,416	30,01,18,442	1910-11
3,86,84,630	51,34,484	38,17,526	16,90,684	1,78,53,493	1,15,98,695	7,87,79,512	12,62,47,602	23,00,89,279	1911-12
5,35,53,767	53,56,444	31,01,660	22,49,805	4,50,12,485	1,78,94,806	13,21,63,167	27,23,24,758	15,19,15,267	1912-13
5,72,53,747	50,64,163	65,97,195	23,55,327	3,45,92,909	2,05,53,457	12,64,16,798	24,39,33,337	18,01,56,690	1913-14
2,91,50,689	53,69,193	60,83,627	22,82,564	1,95,71,408	1,29,64,642	7,54,22,123	11,07,17,230	30,81,84,593	Average, 1914-15
2,08,10,910	67,88,860	74,78,850	30,38,625	1,95,89,360	1,48,17,165	7,25,23,770	7,69,54,365	30,89,87,999	1915 April
2,18,27,050	56,55,110	70,42,630	20,71,705	1,40,44,260	62,63,395	5,69,24,150	7,75,01,520	32,59,06,909	May
2,83,08,210	50,91,290	55,64,240	18,18,885	1,26,73,345	79,06,915	6,13,62,835	7,76,80,335	37,06,08,069	June
5,16,32,830	53,10,870	65,18,180	18,83,910	2,45,24,800	66,79,955	9,65,50,545	7,82,43,525	40,08,67,019	July
4,18,40,960	69,07,980	46,30,630	30,52,845	1,44,94,265	96,06,475	8,05,33,155	6,34,27,858	39,91,72,641	August
3,82,45,530	61,65,470	33,10,415	26,29,835	1,99,98,705	72,37,025	7,78,86,980	5,91,21,427	37,74,32,802	September
2,82,09,730	45,76,195	35,95,060	21,39,620	1,85,00,380	77,44,705	6,47,65,690	7,04,42,033	26,39,19,061	October
1,73,12,580	40,42,400	43,63,695	21,44,565	59,58,880	53,82,600	3,97,04,720	8,31,52,642	33,59,59,862	November
1,18,32,550	50,53,115	57,82,015	18,84,230	99,33,665	63,45,050	4,08,30,625	2,75,73,808	29,43,75,316	December
3,11,78,515	76,00,290	63,30,955	23,91,485	81,61,745	99,95,230	6,56,58,220	12,74,24,662	26,01,93,184	1916 January
2,51,12,985	61,26,400	31,68,940	61,19,330	89,51,250	1,42,50,080	6,40,28,985	12,58,10,617	24,00,13,151	February
2,21,68,655	72,58,045	64,74,595	23,95,335	1,47,05,615	1,80,65,440	7,10,67,685	12,24,27,143	23,05,53,020	March
2,82,06,709	59,66,335	54,21,684	26,30,860	1,42,94,689	95,24,593	6,59,36,447	9,08,13,281	32,56,65,788	Average, 1915-16
1,85,00,010	74,58,990	73,12,200	30,34,485	1,17,72,252	90,41,235	5,71,19,172	12,24,31,867	19,50,69,907	1916 April
1,90,99,045	57,24,590	42,10,870	23,84,205	64,41,150	71,70,230	4,50,30,140	12,11,49,540	18,69,90,611	May
2,69,12,880	49,91,940	59,25,240	19,75,070	1,33,52,563	65,79,125	5,97,36,818	12,51,05,385	23,63,56,155	June
4,26,28,605	42,22,190	79,59,315	18,40,145	1,21,92,915	66,91,560	7,55,34,730	12,28,92,892	28,20,45,972	July
3,13,06,030	68,27,850	45,36,295	21,80,230	1,86,60,375	50,41,095	6,85,51,875	11,65,45,462	27,36,96,867	August
2,56,01,590	57,73,145	46,99,935	26,02,445	3,33,79,140	46,44,565	7,67,00,820	10,99,25,220	25,56,83,509	September
3,16,40,960	63,65,885	43,37,435	24,04,750	1,65,23,360	46,32,155	6,59,04,545	12,55,65,637	25,63,42,717	October
3,35,61,260	62,96,895	42,54,780	33,78,005	1,08,69,405	53,07,965	6,36,68,310	12,37,84,245	19,96,01,544	November
2,20,60,085	60,18,060	68,20,370	20,45,610	1,70,55,410	59,37,730	5,99,67,265	11,91,69,000	17,36,33,629	December
2,60,94,780	62,30,700	93,31,415	27,77,160	2,18,08,310	1,25,50,915	7,82,93,280	12,56,90,791	17,34,60,731	1917 January
3,15,78,115	58,64,550	38,87,290	72,32,890	1,89,09,290	1,88,31,785	8,63,03,920	12,16,56,033	18,20,91,459	February
3,19,72,880	50,17,955	40,84,705	43,21,850	1,77,34,960	1,25,48,180	7,56,80,530	11,99,91,932	19,07,53,890	March
2,84,13,020	58,99,396	58,13,320	30,14,737	1,65,19,094	82,48,049	6,77,07,617	12,11,59,000	21,71,43,916	Average, 1916-17
1,14,64,730	93,09,740	40,52,270	40,16,680	85,88,770	74,95,915	4,49,28,105	11,38,71,612	15,03,61,716	1917 April
2,86,57,700	75,58,710	60,88,825	36,07,485	2,19,42,460	66,46,915	7,45,02,095	9,93,50,905	15,52,47,004	May
4,35,32,475	4,16,84,115	91,67,340	22,31,530	1,81,83,345	72,55,245	12,20,54,050	7,06,82,545	29,24,29,649	June
6,28,99,875	4,04,98,825	78,97,940	18,20,190	2,63,22,545	1,11,94,800	15,06,34,475	7,03,28,435	26,37,48,014	July
4,93,47,415	3,33,63,860	45,00,295	22,03,515	2,99,50,135	98,64,680	13,42,29,900	12,11,93,263	29,00,24,870	August
2,24,11,605	2,84,89,120	46,71,555	18,71,280	1,16,44,165	65,15,055	7,56,02,780	15,85,61,496	29,56,93,175	September
2,43,50,260	52,10,835	39,82,795	16,47,205	1,22,34,475	61,67,835	5,35,83,405	21,90,33,334	29,46,00,461	October
1,78,07,355	63,69,720	35,19,925	15,84,705	2,11,76,335	54,61,980	5,59,20,020	24,64,77,918	24,49,23,556	November
1,98,06,268	51,01,201	42,50,075	18,36,265	2,01,17,213	55,05,740	5,66,16,762	26,72,42,793	19,05,44,912	December
2,26,70,662	70,17,026	96,78,490	23,94,495	1,90,06,056	1,40,86,233	7,48,52,962	27,19,16,765	15,09,86,030	1918 January
2,10,29,646	70,03,117	54,03,745	34,48,959	2,44,85,525	1,69,53,557	7,83,24,549	28,29,64,871	13,01,00,411	February
1,93,02,776	52,60,195	84,23,930	51,12,072	1,08,48,589	1,09,39,015	5,50,89,577	26,84,95,248	10,79,03,618	March
2,86,06,731	1,68,22,205	59,70,015	26,47,865	1,87,08,326	90,06,414	8,13,61,557	18,25,09,932	20,63,80,285	Average, 1917-18
2,70,43,096	50,29,821	35,55,843	36,33,707	2,28,79,471	1,24,82,071	7,44,24,009	22,60,50,799	7,91,93,099	1918 April
1,46,92,298	94,59,324	45,36,797	34,03,321	69,22,880	1,01,49,922	4,91,64,542	19,10,72,406	5,90,27,164	May
2,38,54,873	2,06,84,834	75,83,733	25,43,947	87,04,387	72,71,535	7,06,43,309	20,99,38,645	8,43,63,426	June
1,00,20,200	1,93,99,759	69,88,251	35,01,413	1,06,85,090	73,51,030	5,79,45,743	20,20,81,577	18,42,31,074	July
1,89,60,330	1,28,18,716	57,53,385	33,77,897	67,62,863	73,76,768	5,55,49,959	20,32,70,789	18,84,70,543	August
2,43,16,879	1,45,49,074	57,07,628	39,23,484	88,88,759	90,81,363	6,59,67,187	20,38,10,903	19,92,56,934	September
1,29,10,032	99,34,911	54,62,738	48,31,727	62,95,133	58,97,252	4,53,84,793	20,40,74,312	19,57,87,140	October
1,11,27,234	1,16,49,974	54,40,624	34,87,720	67,71,579	52,95,088	4,37,72,219	20,44,63,015	20,96,33,927	November
88,49,133	1,22,40,459	47,20,827	39,44,350	47,05,585	59,53,444	4,04,13,293	19,68,00,139	23,39,68,764	December
1,46,31,655	1,32,61,185	73,87,889	47,26,465	1,83,46,275	85,36,452	6,68,89,921	18,91,20,153	19,95,55,600	1919 January
1,76,76,221	1,24,34,090	51,58,268	97,20,985	1,05,68,828	1,46,89,929	7,02,48,321	18,14,10,472	23,66,21,963	February
1,76,95,999	1,05,45,398	41,15,495	52,74,310	1,94,21,496	2,07,08,724	7,77,61,422	17,36,99,120	32,35,23,378	March
1,68,14,829	1,26,67,295	55,34,248	48,68,277	1,08,54,612	96,07,798	5,98,47,060	19,88,16,027	18,23,02,751	Average, 1918-19
1,57,01,492	1,22,62,678	57,85,602	65,58,435	77,44,001	1,08,59,799	5,89,12,067	14,55,45,581	34,73,51,968	1919 April
1,02,18,389	1,48,73,511	63,45,061	44,76,920	77,89,154	99,78,122	5,36,81,157	16,10,97,415	38,98,69,624	May
98,90,681	1,03,94,832	1,08,97,776	44,59,195	28,23,709	1,00,31,691	5,44,97,884	17,69,15,024	44,49,21,474	June
1,11,74,470	76,92,257	78,25,910	42,80,925	79,71,183	77,26,316	4,66,71,061	19,13,25,410	49,40,27,757	July
1,19,33,166	57,73,965	68,43,285	36,98,304	64,52,612	66,01,929	4,13,08,261	19,26,24,693	50,98,87,878	August
1,14,89,211	62,12,476	53,20,333	34,09,992	70,46,368	74,03,884	4,08,32,264	18,44,51,078	50,97,14,727	September
1,38,44,155	62,74,293	50,39,135	33,67,172	60,49,335	62,70,572	4,18,44,662	19,25,47,039	50,91,66,220	October
1,13,05,114	82,74,175	50,72,663	41,17,291	74,43,828	72,06,236	4,34,19,360	23,53,52,920	47,44,51,270	November
85,51,386	82,26,460	51,03,101	33,25,867	82,21,422	69,12,876	4,03,46,112	29,60,54,902	43,67,35,543	December
3,04,86,327	84,74,998	70,63,154	91,81,633	1,03,04,714	2,20,11,948	8,75,22,824	35,10,13,825	40,32,80,699	1920 January
2,49,77,731	64,45,453	45,48,846	39,22,736	1,37,67,727	2,19,93,397	7,56,55,895	41,29,89,956	38,98,53,839	February
1,60,11,055	95,52,947	36,70,080	79,14,036	76,79,775	1,23,37,748	5,71,65,641	44,36,53,445	39,85,17,655	March
1,46,28,181	87,04,833	61,26,662	49,76,046	82,74,486	1,07,77,881	5,34,68,094	24,86,30,941	44,23,14,871	Average 1919-20

PAPER CURRENCY

No. 24.—CURRENCY NOTES in CIRCULATION and HELD in GOVERNMENT TREASURIES on the last day of each month from 1900-1901 to 1919-20

(A) NOTES IN CIRCULATION, LESS THOSE CASHED IN OTHER CIRCLES

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	27,89,04,450	28,59,19,055	31,24,78,535	33,94,09,345	36,11,06,545	39,78,48,140	43,75,88,150	46,21,68,185	46,26,31,055	43,64,98,675
May	28,64,50,655	29,07,86,070	31,55,73,350	35,13,38,875	37,25,72,700	40,18,91,630	42,89,24,000	46,06,51,050	44,81,12,405	46,77,21,930
June	30,41,41,750	31,81,94,070	33,58,95,795	36,56,69,860	40,65,47,725	41,85,69,230	45,55,75,845	48,05,25,870	45,15,09,160	49,29,48,435
July	30,78,41,255	31,68,81,880	35,20,07,270	37,57,33,680	42,51,61,275	41,58,19,690	47,30,20,495	50,32,18,590	48,09,87,005	51,53,45,965
August	28,43,60,750	30,88,43,590	35,57,65,010	37,69,91,475	41,35,43,860	43,78,94,325	45,69,59,485	51,76,82,890	44,80,63,475	51,73,54,105
September	28,31,01,710	30,55,01,925	34,65,06,630	36,61,34,485	39,95,68,360	42,73,26,695	44,40,45,245	52,74,33,805	43,84,10,825	50,82,19,575
October	28,29,74,085	31,85,96,185	34,25,61,020	36,99,69,675	39,44,88,080	41,58,27,660	45,22,43,605	50,65,22,520	44,25,49,215	50,49,85,125
November	28,34,76,645	30,60,23,795	34,25,86,750	36,98,38,590	39,79,91,735	39,63,11,890	44,12,84,875	47,42,92,590	43,54,52,195	46,53,03,155
December	28,06,29,290	28,08,91,635	33,74,40,855	34,43,43,580	38,78,61,115	39,76,64,875	45,61,13,335	43,26,98,150	42,07,00,580	48,25,05,865
January	29,86,60,875	27,92,86,810	32,12,53,845	35,46,84,920	37,62,35,880	40,49,43,565	44,65,23,220	41,81,64,510	42,20,56,540	51,84,46,890
February	28,10,38,770	27,67,79,790	32,85,03,110	37,28,69,040	37,73,20,835	42,63,28,775	45,48,53,510	42,65,62,025	43,85,50,315	50,56,83,130
March	29,86,59,000	31,66,12,945	35,72,36,070	38,21,16,540	39,17,59,870	44,65,55,810	46,95,19,260	46,88,50,345	45,48,79,505	54,40,84,250
Average	28,88,00,119	30,03,43,145	33,74,01,437	36,40,90,860	39,20,13,165	41,51,65,857	45,13,87,590	47,32,31,711	44,51,58,573	49,65,91,425

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	52,84,44,290	54,68,58,450	58,33,56,670	66,43,71,035	65,46,79,360	60,24,42,310	65,46,90,105	82,72,34,795	1,05,96,05,166	1,53,72,06,625
May	54,29,59,560	55,09,82,470	58,89,01,305	66,24,85,050	66,76,86,635	61,99,08,375	66,31,09,595	88,30,73,485	1,11,52,92,331	1,55,17,62,830
June	56,95,21,600	58,21,67,115	64,12,27,435	68,48,49,640	70,26,09,255	66,47,88,350	71,39,49,330	93,28,65,115	1,14,78,68,759	1,62,76,31,044
July	59,16,45,180	60,29,80,770	66,56,26,170	69,89,84,335	75,44,53,000	68,06,10,490	75,47,93,730	99,31,21,295	1,21,40,83,039	1,67,11,50,893
August	58,06,70,700	59,69,21,770	68,15,98,455	67,23,48,540	65,78,71,480	66,40,98,445	74,01,08,655	1,05,15,26,550	1,31,41,10,978	1,68,92,27,675
September	56,09,61,115	56,31,75,700	68,32,76,585	61,79,94,675	60,52,24,785	63,80,54,175	71,54,73,090	1,08,42,92,965	1,34,38,38,448	1,71,86,34,708
October	53,35,10,735	56,60,59,715	65,78,96,815	61,90,48,215	60,78,22,890	63,58,61,040	73,31,55,295	1,14,76,86,775	1,36,42,96,133	1,75,29,05,072
November	52,09,74,325	58,04,57,945	67,26,52,570	64,79,29,795	61,18,85,640	62,06,12,450	76,50,57,140	1,12,92,58,930	1,40,75,78,408	1,79,66,93,800
December	49,67,00,960	56,17,66,945	65,70,15,845	64,56,73,375	60,83,27,990	62,34,49,070	82,16,67,510	1,08,30,56,667	1,47,08,90,339	1,82,91,09,837
January	51,11,91,280	54,69,95,890	67,75,04,720	63,94,40,670	60,25,94,135	62,41,65,330	84,36,30,010	1,04,81,63,218	1,49,73,88,610	1,85,14,79,265
February	53,51,62,080	57,18,71,450	67,63,61,340	65,17,80,605	59,64,67,845	64,00,79,910	86,76,12,775	1,03,46,04,525	1,51,48,34,511	1,83,02,75,955
March	54,99,05,815	61,36,25,095	68,97,78,240	66,11,75,935	61,62,99,615	67,78,34,540	86,37,51,735	99,79,37,599	1,53,46,47,790	1,74,52,45,960
Average	54,34,62,303	57,36,49,326	65,62,08,012	65,55,07,239	64,04,01,769	64,09,50,374	76,14,16,581	1,01,77,35,168	1,33,20,36,299	1,71,67,76,975

(B) NOTES HELD IN GOVERNMENT TREASURIES

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	3,73,92,110	6,07,68,245	6,67,16,935	6,01,38,975	4,96,54,690	4,85,95,905	6,58,01,970	5,01,02,545	9,26,97,020	2,96,95,740
May	4,87,88,435	6,74,13,645	8,33,32,715	7,70,28,850	5,73,04,350	5,34,72,400	6,00,55,155	5,70,71,855	8,73,86,130	5,12,26,080
June	5,00,40,845	8,46,49,640	8,67,31,475	8,93,44,415	7,99,30,550	6,79,13,620	7,75,05,610	6,75,20,533	7,53,07,215	5,68,31,800
July	6,01,91,630	7,42,19,095	8,74,76,580	8,77,84,400	10,64,31,865	5,70,81,525	7,01,86,590	7,39,43,545	9,27,36,631	4,19,20,410
August	3,03,54,365	7,52,76,860	7,92,29,985	6,78,40,315	9,70,93,835	10,03,39,810	8,22,91,925	7,82,82,275	6,18,48,780	4,32,18,425
September	2,80,65,345	7,39,81,560	6,30,60,600	5,11,20,835	8,20,68,320	7,78,57,255	5,45,16,045	10,35,39,605	3,80,04,230	4,02,99,200
October	2,24,82,985	6,85,80,220	5,14,47,520	4,11,19,725	7,45,66,640	4,19,92,530	4,70,04,515	8,97,53,690	2,99,43,535	2,83,02,020
November	2,50,57,805	4,47,17,060	4,43,09,235	3,97,43,070	6,01,08,750	3,08,88,880	4,44,54,915	6,45,87,600	2,75,79,665	3,02,02,845
December	3,52,46,715	2,67,36,283	3,69,69,880	3,96,96,970	3,52,56,160	4,10,74,510	3,35,92,025	4,82,35,325	2,29,15,340	3,40,65,630
January	5,42,36,150	4,53,35,295	4,30,78,355	4,97,73,240	3,51,25,400	5,74,60,970	4,18,03,190	5,03,57,460	3,31,79,400	4,70,65,440
February	4,52,42,195	4,09,74,315	5,63,20,735	5,17,19,565	4,22,23,425	6,54,71,675	4,32,66,085	5,84,07,025	3,58,71,645	5,50,12,765
March	6,07,97,045	7,41,84,770	6,35,38,765	6,66,69,520	5,44,77,990	6,76,41,930	5,75,23,285	8,24,21,480	6,25,70,540	7,89,77,730
Average	4,14,91,362	6,14,02,740	6,39,34,438	6,01,64,990	6,44,36,831	5,87,32,584	5,65,00,109	6,86,85,245	5,50,03,344	4,47,34,840

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	6,33,65,640	8,82,56,470	7,17,66,030	14,75,07,050	9,01,37,630	7,25,23,770	5,71,19,172	4,49,28,105	7,44,24,009	5,89,12,007
May	7,70,66,475	8,90,88,200	9,03,91,464	14,51,09,865	10,30,14,690	5,69,24,150	4,50,30,140	7,45,02,095	4,91,64,542	5,36,81,157
June	10,33,76,330	10,45,17,785	11,79,22,230	15,97,80,240	11,78,10,660	6,13,62,835	5,97,36,518	12,20,54,050	7,06,43,309	5,44,97,884
July	11,47,50,485	12,01,62,425	13,03,52,740	19,20,60,535	13,04,73,780	9,65,50,545	7,55,54,730	15,06,34,475	5,79,45,743	4,66,71,061
August	10,38,26,135	10,03,84,825	16,05,83,840	18,78,20,840	6,22,81,710	8,05,33,155	6,85,51,875	13,42,29,900	5,55,49,359	4,13,03,261
September	8,94,24,435	7,62,21,095	16,69,87,305	14,73,41,700	4,28,47,060	7,78,86,980	7,67,00,820	7,56,02,780	6,59,67,187	4,08,32,264
October	6,82,91,630	6,13,72,170	13,66,65,810	9,93,95,595	4,14,74,230	6,47,65,690	6,59,04,545	5,35,83,405	4,53,84,793	4,18,44,662
November	5,80,29,715	5,78,92,510	15,23,82,351	9,97,38,895	4,10,99,035	3,97,04,720	5,36,68,310	5,59,20,020	4,37,72,219	4,34,19,360
December	4,68,98,320	5,28,72,445	12,79,74,285	7,29,25,210	4,60,98,285	4,08,30,625	5,99,67,265	5,66,16,762	4,04,13,298	4,03,46,112
January	5,66,68,285	5,72,44,815	13,82,26,495	8,15,55,305	7,01,30,605	6,56,58,230	7,82,93,280	7,48,52,962	6,68,89,921	8,75,22,824
February	6,93,46,430	5,81,62,955	13,80,56,195	8,44,08,985	7,09,14,365	6,40,28,985	8,63,03,920	7,83,24,549	7,02,48,321	7,56,56,895
March	9,30,83,585	8,11,78,345	15,67,21,260	9,93,57,350	8,87,83,425	7,10,87,685	7,56,80,530	5,50,89,577	7,77,61,422	5,71,65,641
Average	7,86,77,293	7,87,79,512	13,21,60,167	12,64,16,798	7,54,22,123	6,59,86,447	6,77,07,617	8,13,61,557	5,98,47,060	5,34,88,094

No. 25.—*GOLD RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1900-1901 to 1919-20*

	April	May	June	July	August	September	October	November	December	January	February	March	Average
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1900-01	11,94,94,965	12,47,47,395	12,72,78,445	13,03,80,786	12,62,40,820	12,98,37,338	11,90,80,219	11,45,25,495	10,89,37,735	11,73,45,091	10,48,46,062	8,60,77,776	11,74,49,344
1901-02	8,54,26,770	8,11,95,268	8,12,45,705	7,83,46,001	7,28,72,847	7,59,52,001	8,02,08,640	6,55,80,051	5,88,80,862	6,40,69,874	6,99,89,624	10,53,58,819	7,61,77,205
1902-03	10,49,81,840	9,68,72,825	9,56,78,774	9,22,46,647	9,06,66,462	8,72,08,945	8,66,84,375	8,70,20,833	9,54,83,063	11,27,63,941	13,07,89,243	14,78,93,468	10,23,52,951
1903-04	14,26,02,474	13,94,02,314	14,09,44,680	14,36,16,938	15,11,02,589	15,91,95,129	15,26,52,401	14,94,43,334	14,93,26,502	13,81,00,185	15,53,92,634	16,18,43,503	14,86,35,036
1904-05	16,20,38,702	17,00,84,807	18,27,04,203	18,37,96,689	18,36,38,977	16,06,64,325	15,75,49,865	16,12,84,659	15,80,29,068	15,37,03,463	16,56,25,806	16,11,02,084	16,66,85,220
1905-06	15,88,81,939	16,01,04,423	15,69,36,179	14,32,46,038	12,56,74,320	11,27,13,117	10,20,43,655	8,96,26,763	9,31,23,179	8,16,16,215	7,48,13,283	5,73,94,868	11,30,14,498
1906-07	4,68,33,331	4,18,04,334	3,85,16,641	3,45,96,120	3,43,02,581	5,00,23,114	5,52,62,943	6,33,04,407	6,90,05,059	6,93,90,522	6,19,95,866	5,49,57,611	5,16,66,044
1907-08	4,26,32,375	5,04,13,023	4,90,37,523	6,01,30,797	6,18,13,599	5,95,42,493	5,72,18,506	4,80,99,391	4,27,81,928	3,80,85,361	3,94,04,753	4,06,92,615	4,91,54,363
1908-09	3,33,37,246	2,39,39,888	1,92,53,828	1,91,53,509	1,42,75,065	64,87,469	24,61,664	16,87,544	18,38,024	5,59,289	5,02,094	5,51,209	1,03,20,569
1909-10	2,55,472	1,82,669	1,70,167	2,03,234	2,89,169	3,04,139	2,12,624	2,81,031	2,66,63,482	7,87,11,857	8,42,09,789	9,30,25,739	2,37,09,114
1910-11	8,82,90,929	7,72,31,082	6,43,10,714	5,45,12,399	4,48,70,399	3,81,89,557	3,04,01,002	3,95,25,052	3,60,34,447	6,17,86,732	7,83,27,457	9,27,97,267	5,88,56,416
1911-12	9,66,24,082	9,45,38,669	9,30,34,724	9,24,60,202	9,26,74,507	9,31,57,124	10,95,18,944	12,12,74,339	12,57,29,879	16,09,52,174	20,16,90,322	23,33,16,262	12,62,47,602
1912-13	23,54,85,764	23,70,24,119	26,07,79,657	27,22,22,054	28,76,51,249	29,67,29,226	27,45,59,121	26,35,76,812	26,60,89,168	28,83,11,830	29,08,67,194	29,37,50,798	27,23,24,758
1913-14	27,74,85,277	26,65,97,392	25,86,50,805	25,52,28,420	25,56,25,140	25,01,37,495	23,22,67,890	22,44,43,365	22,75,69,665	22,35,37,710	23,13,11,010	22,43,53,073	24,39,33,937
1914-15	20,33,42,558	18,91,40,588	18,00,38,648	18,36,01,853	6,15,88,996	3,92,43,571	6,83,91,358	8,85,83,850	9,31,02,248	8,30,91,208	6,70,36,118	7,64,45,767	11,07,17,290
1915-16	7,69,54,365	7,75,01,520	7,76,80,335	7,82,43,525	6,34,25,858	5,91,21,427	7,04,42,033	8,31,52,642	12,75,73,808	12,74,24,662	12,58,10,617	12,24,27,143	9,08,13,161
1916-17	12,24,31,867	12,11,49,540	12,51,05,385	12,28,92,892	11,65,45,462	10,99,25,220	12,55,65,637	12,37,84,245	11,91,69,000	12,56,90,791	12,16,56,633	11,99,91,932	12,11,59,000
1917-18	11,38,71,612	9,93,50,905	7,06,82,545	7,03,23,435	12,11,93,263	15,85,61,496	21,90,33,334	24,64,77,618	26,72,42,793	27,19,16,765	28,29,64,871	26,84,95,248	18,25,09,932
1918-19	22,60,50,799	19,10,72,406	20,99,38,645	20,20,81,577	20,32,70,789	20,38,10,908	20,40,74,312	20,44,63,015	19,68,00,139	15,91,20,133	18,14,10,472	17,36,69,120	19,88,16,027
1919-20	14,55,45,581	16,10,97,415	17,69,15,024	19,13,25,410	19,26,24,693	18,44,51,078	19,25,47,039	23,53,52,920	29,60,54,902	35,10,13,825	41,29,89,956	44,36,53,445	24,86,30,941

No. 26.—*SILVER RESERVE of the CURRENCY DEPARTMENT (held in India) on the last day of each month from 1900-01 to 1919-20*

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	3,09,69,539	9,20,42,014	10,74,96,749	9,68,06,925	9,90,65,687	12,00,75,174	13,79,17,875	14,27,20,597	25,37,19,463	29,37,43,257
May	4,67,03,314	10,95,90,856	11,87,00,579	11,19,36,615	10,24,87,947	12,28,96,180	15,64,96,811	15,30,16,110	26,35,97,571	32,50,39,315
June	6,93,63,359	13,69,48,419	14,02,17,075	12,47,15,284	12,38,43,576	13,77,42,024	19,07,99,454	18,84,96,356	27,16,80,386	35,02,78,322
July	6,99,60,523	14,35,35,933	15,97,60,677	13,21,16,690	14,13,64,640	15,36,82,625	21,97,45,185	21,40,88,555	30,12,58,550	37,26,42,785
August	5,81,19,984	13,59,70,797	16,50,98,602	12,58,88,940	12,99,04,937	14,33,30,585	21,31,73,212	22,63,16,108	28,62,18,464	37,45,64,990
September	5,32,64,426	12,95,49,978	15,93,02,739	10,69,39,410	11,64,04,085	13,07,24,158	19,27,57,423	22,79,10,571	28,63,48,410	36,54,15,490
October	5,01,93,934	13,83,87,599	15,68,76,699	11,12,82,823	12,31,01,768	11,48,94,585	19,19,37,909	21,54,98,684	29,45,12,605	36,22,72,555
November	5,53,51,205	14,04,43,798	15,55,65,971	10,35,90,670	11,79,24,778	9,58,80,101	16,86,60,144	21,77,03,293	29,12,64,705	32,25,22,178
December	5,37,56,427	12,18,10,827	14,19,66,846	8,05,95,132	11,44,61,557	8,26,65,047	15,12,36,843	20,66,78,468	27,63,62,610	31,33,42,437
January	5,77,48,447	11,52,16,990	10,84,89,958	9,27,87,837	10,37,81,256	7,61,24,661	14,11,68,532	19,89,41,066	27,89,97,805	29,72,35,087
February	5,72,43,998	10,67,90,220	9,77,63,921	10,22,02,461	9,29,93,868	9,12,99,389	15,69,04,756	20,87,80,575	29,55,48,275	27,89,73,395
March	9,42,40,037	11,12,54,180	10,93,42,656	11,49,75,648	11,36,48,837	13,58,06,010	13,70,39,565	25,17,95,814	31,20,28,350	29,85,58,565
Average	5,85,67,933	12,34,61,801	13,50,48,539	10,86,53,206	11,49,15,244	11,70,93,378	17,14,86,476	20,43,28,856	28,42,94,308	32,91,32,365

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
April	26,95,28,415	23,45,59,022	12,23,70,960	15,53,85,812	21,97,38,856	30,89,87,999	19,50,69,907	15,03,61,716	7,91,93,090	34,78,51,968
May	28,32,53,582	24,07,48,855	12,63,77,240	16,43,87,712	24,70,45,101	32,59,06,909	18,69,90,611	15,52,47,004	5,90,27,164	38,98,69,624
June	32,15,35,940	27,34,57,445	15,49,47,832	19,46,98,889	29,10,70,761	37,06,08,069	23,63,56,155	20,24,29,649	8,43,63,426	44,49,21,474
July	35,34,57,835	29,47,95,622	16,32,04,170	21,22,55,969	33,93,51,201	40,08,67,019	28,20,45,972	26,37,48,014	18,42,31,074	49,40,27,757
August	35,20,25,355	28,85,72,317	14,96,97,260	18,52,23,454	37,97,82,538	39,91,72,641	27,36,96,867	29,00,24,870	18,84,70,543	50,98,87,678
September	33,90,96,612	25,43,43,630	13,85,30,913	13,63,57,234	34,94,81,268	37,74,32,802	25,56,83,509	29,56,93,175	19,92,56,934	50,97,14,727
October	31,94,34,787	24,08,65,825	14,59,87,748	15,52,80,379	32,79,31,586	36,39,19,061	25,63,42,717	29,46,00,461	19,57,87,140	50,91,66,220
November	29,77,74,327	24,35,03,660	15,95,75,812	19,19,88,184	30,68,01,844	33,59,69,862	19,96,01,544	24,49,23,556	20,96,38,927	47,44,51,270
December	27,69,91,567	22,03,61,120	13,30,76,731	18,66,08,764	29,37,25,796	29,43,75,316	17,36,33,629	19,05,44,912	23,39,68,764	43,87,35,543
January	26,57,29,602	17,03,63,770	12,46,92,944	18,44,03,014	30,30,02,986	26,01,93,184	17,34,60,731	15,09,86,030	19,95,55,600	40,32,80,699
February	26,11,59,677	14,16,81,182	13,49,94,100	18,89,69,649	31,19,31,281	24,00,13,151	18,20,91,459	13,01,00,411	23,66,21,963	38,98,53,839
March	26,14,33,602	15,48,08,887	16,45,27,496	20,53,22,916	32,33,53,902	23,95,53,020	19,07,53,890	10,79,03,617	32,35,23,376	39,85,17,655
Average	30,01,18,442	23,00,89,279	15,19,15,267	18,01,56,690	30,81,84,593	32,56,65,669	21,71,43,916	20,63,80,285	18,28,02,751	44,23,14,871

REGISTERED DEBT

[FOR TABLES, SEE PAGES 43 TO 61]

Amount of debt . The registered debt of India consists of rupee loans raised in India and sterling loans raised in England.
The amount of permanent debt on the 1st April 1919 was :—

In England	£ 202,528,570
In India, R1,99,06,53,494 converted into £ at R15=£1	132,710,233
TOTAL	335,238,803

The total permanent debt outstanding on 31st March 1920 was as follows :—

In England	192,631,082
In India, R2,19,42,59,480, converted into £ at R15=£1	146,283,965
TOTAL	338,915,047

In England £532,093 India stock and £9,365,395 liability for British Government 5 per cent War Loan (1929-47) were discharged during 1919-20.

Classification of debt The total registered debt is classified in the accounts as (1) Public Works Debt and (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on public works, together with the amount advanced to Railway Companies for capital expenditure ; and the "Ordinary Debt" consists of the remainder of the debt. In any year in which, owing to the use of surplus revenue or deposits for the construction of public works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the ordinary debt.

Distribution of debt The distribution of the total registered debt in India and England in the last five years was as follows :—

[Millions of £ sterling]

	Ordinary Debt (a)	PRODUCTIVE PUBLIC WORKS DEBT			Grand total of debt (columns 1 and 4)
		Railways	Irrigation	Total	
	1	2	3	4	5
On 31st March—					
1916	2.0	234.4	42.4	276.8	278.8
1917	3.7	235.7	43.3	279.0	282.7
1918	67.2	239.1	44.0	283.1	350.3
1919	47.0	243.7	44.5	288.2	335.2
1920	41.5	252.4	45.0	297.4	338.9

It may be explained that for the purpose of these figures rupees have been uniformly converted into pounds sterling at the rate of R15 to the pound.

It will be seen that out of a total permanent debt of £338.9 millions, at the end of March 1920; £41.5 millions represented ordinary or unproductive debt. The interest charges on the total Public Debt (including temporary War Bonds) were £7.7 millions on the ordinary debt and £10.3 millions, on the productive debt, the total amounting to £18 millions.

Of the rupee debt at the end of 1919-20, R6.6 crores of the debt bore interest at 3 per cent, R119.1 crores at 3½ per cent, R17.4 crores at 4 per cent, R1 crore at 4½ per cent, R45.9 crores at 5 per cent, and R29.4 crores at 5½ per cent. The total interest charge on the rupee debt at the end of 1919-20 was R9,02,09,953, and on the sterling debt £6,652,195.

(c) Excluding all temporary debts, but including initial expenditure on new capital at Delhi

REGISTERED DEBT*

No. 27.—ABSTRACT STATEMENT—AMOUNT of the RUPEE and STERLING DEBT and of the INTEREST thereon; annual INCREASE or REDUCTION of the DEBT; and the PROPORTION of the RUPEE DEBT held in LONDON, from 1820-21 to 1919-20

	Registered debt in India	Registered debt in London	Interest payable		Amount borrowed and paid off each year (Borrowed + ; paid off—)		Proportion of the registered rupee debt held in London on 31st March
			India	England	In India	In England	
			R	£	R	£	
1820-21	27,24,77,630	5,762,888	1,63,15,406	253,247	—26,73,970	—109,268	(a)
1830-31	33,12,96,680	3,750,479	1,74,19,770	93,377	+75,52,710	—45,413	
1840-41	29,47,65,040	1,756,992	1,35,37,050	59,856	+1,15,89,400	—400	
1850-51	45,42,87,550	3,920,592	2,12,39,750	136,482	+1,00,72,750	—100	
1860-61	63,44,58,100	28,496,917	2,88,34,460	1,249,832	—10,05,920	+4,138,000	
1870-71	66,80,96,570	37,627,617	3,01,56,310	1,726,268	+1,21,62,350	+2,410,000	17,64,70,910
1871-72	67,96,89,420	39,012,617	2,98,08,300	1,781,618	+1,15,92,850	+1,385,000	13,56,38,630
1872-73	66,45,83,690	39,012,617	2,89,20,500	1,831,467	—1,51,05,730	..	13,04,77,110
1873-74	66,41,72,910	41,117,617	2,89,50,060	1,867,121	—4,10,780	+2,105,000	13,27,22,050
1874-75	69,84,99,590	48,597,033	3,03,35,320	2,165,364	+3,43,26,680	+7,479,416	14,05,71,500
1875-76	72,77,29,810	49,797,033	3,15,20,180	2,212,582	+2,92,30,220	+1,200,000	15,45,77,080
1876-77	71,92,31,260	55,397,033	3,10,98,710	2,436,271	—84,98,550	+5,600,000	14,21,01,660
1877-78	74,95,45,200	59,677,033	3,22,68,610	2,607,472	+3,03,13,940	+4,280,000	15,78,70,170
1878-79	78,83,89,260	59,029,117	3,25,77,260	2,581,555	+3,88,44,060	—647,916	17,14,82,760
1879-80	82,87,25,090	68,855,556	3,41,76,560	1,937,886	+4,03,35,830	+9,826,439	20,52,60,670
1880-81	85,95,97,460	71,429,133	3,55,92,700	2,846,478	+3,08,72,370	+2,573,577	20,26,31,450
1881-82	88,65,31,620	68,181,947	3,66,43,280	2,708,198	+2,69,34,160	—3,287,186	22,65,59,550
1882-83	90,68,87,660	68,585,694	3,74,11,490	2,725,748	+2,03,56,040	+443,747	22,58,11,320
1883-84	93,19,13,840	68,108,837	3,84,91,140	2,704,207	+2,50,26,180	—476,857	22,08,75,180
1884-85	93,18,36,600	69,271,088	3,84,18,550	2,691,828	—77,240	+1,162,251	21,83,98,370
1885-86	92,70,39,820	73,806,621	3,77,38,380	2,833,068	—47,96,780	+4,535,533	20,71,23,580
1886-87	92,65,36,360	84,228,177	3,82,02,570	3,165,411	—5,03,460	+10,421,556	19,14,95,570
1887-88	98,08,98,620	84,140,148	4,03,78,580	2,918,039	+5,43,62,260	—88,029	20,81,88,870
1888-89	100,87,97,420	95,033,610	4,13,73,120	3,230,474	+2,78,98,800	+10,893,462	21,71,40,680
1889-90	102,76,11,750	98,192,391	4,21,56,080	3,327,348	+1,88,14,330	+3,158,781	21,59,40,490
1890-91	102,74,65,550	104,408,208	4,17,51,110	3,624,376	—1,46,200	+6,215,817	26,73,12,950
1891-92	102,69,23,170	104,404,143	4,17,15,000	3,602,349	—5,42,380	+2,995,935	27,50,58,410
1892-93	102,93,75,520	106,683,767	4,12,77,760	3,570,682	+24,52,350	—720,376	25,93,38,610
1893-94	105,54,60,780	114,113,792	4,20,92,060	3,687,986	+2,60,85,260	+7,430,025	24,16,55,410
1894-95	104,37,37,400	116,005,826	3,61,09,140	3,825,323	—1,17,23,380	+1,892,034	23,62,59,660
1895-96	103,78,89,280	115,903,732	3,64,00,740	3,607,832	—58,48,120	—102,094	25,35,07,520
1896-97	109,11,50,530	114,883,233	3,78,43,760	3,813,208	+5,37,61,250	—1,020,499	24,06,66,620
1897-98	111,69,56,340	123,274,680	3,87,11,060	3,940,776	+2,58,05,810	+8,391,447	21,50,87,030
1898-99	112,65,46,980	124,268,605	3,91,13,340	3,882,758	+95,90,640	+993,925	21,44,12,330
1899-1900	112,47,47,010	124,144,401	3,90,56,317	3,877,026	—17,99,970	—124,204	20,81,88,234
1900-01	115,33,19,058	133,435,377	4,00,58,600	4,158,351	+2,85,72,048	+9,290,978	22,18,12,135
1901-02	116,19,13,833	134,307,090	4,03,60,615	4,213,821	+85,94,775	+871,711	20,36,22,034
1902-03	117,55,40,660	133,796,261	4,08,37,864	4,213,537	+1,36,26,827	—510,829	18,63,35,034
1903-04	119,42,43,035	133,045,844	4,14,90,065	4,238,273	+1,87,02,375	—750,417	17,13,92,234
1904-05	122,29,78,235	132,887,191	4,24,92,526	4,282,744	+2,87,35,200	—158,653	16,81,55,234
1905-06	126,08,10,618	146,457,439	4,38,10,365	4,715,233	+3,78,32,383	+13,570,248	16,43,82,933
1906-07	130,45,50,655	147,518,634	4,53,38,937	4,743,108	+4,37,40,037	+1,061,195	16,49,16,833
1907-08	132,82,94,955	156,481,074	4,61,66,110	5,053,632	+2,37,44,300	+8,962,440	15,23,21,733
1908-09	134,56,60,505	160,973,369	4,68,19,197	5,210,695	+1,73,65,550	+4,492,295	14,43,66,433
1909-10	136,84,33,105	170,105,911	4,76,47,428	5,530,758	+2,27,72,600	+9,132,542	15,21,19,933
1910-11	138,09,72,155	177,998,335	4,81,24,302	5,668,417	+1,25,39,050	+7,892,424	12,78,49,733
1911-12	139,96,36,295	178,486,597	4,87,76,458	5,705,597	+1,86,64,050	+488,262	11,73,03,533
1912-13	142,83,64,750	179,179,193	4,97,78,481	5,749,887	+2,87,28,585	+692,596	11,20,29,433
1913-14	145,68,55,790	177,064,757	5,07,80,519	5,693,919	+2,84,91,000	—2,114,436	10,08,74,333
1914-15	150,62,65,200	176,150,358	5,25,30,534	5,682,808	+4,84,09,410	—874,399	9,72,99,856
1915-16	155,45,97,700	175,171,829	5,45,29,991	5,665,349	+4,93,32,500	—1,018,529	8,82,51,650
1916-17	162,86,03,073	174,144,724	5,74,23,729	5,647,491	+7,40,05,373	—1,027,105	8,30,41,600
1917-18	170,07,88,793	236,957,575	5,13,58,187	8,827,162	+7,21,85,720	+62,812,551	7,47,56,393
1918-19	199,06,53,494	202,528,570	8,00,13,565	7,139,089	+28,98,64,701	—34,429,005	8,17,23,775
1919-20	219,42,59,480	192,631,082	9,02,03,963	6,652,195	+20,36,05,986	—9,897,488	6,82,83,775

* Compiled from the Finance and Revenue Accounts of the Government of India and from special official returns

(a) No information

REGISTERED DEBT

No. 28.—*DISTRIBUTION of the TOTAL REGISTERED DEBT in INDIA and ENGLAND and of the INTEREST thereof from 1900-1901 to 1919-20*

	Ordinary Debt	Debt incurred for			Interest on ordinary Debt	Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue	
		Railways	Irrigation Works	Initial expenditure on new capital at Delhi		State Railways	Irrigation
	£	£		£	£	£	
1900-01	69,995,822	135,327,494		..	1,776,406	5,298,027	
1901-02	69,167,015	138,600,997		..	1,563,915	5,499,013	
1902-03	65,956,174	142,709,464		..	1,435,250	5,658,226	
1903-04	62,542,403	148,119,643		..	1,276,202	5,851,697	
1904-05	60,082,442	153,836,631		..	1,201,580	6,079,268	
1905-06	54,425,226	149,035,455	27,050,799	..	954,787	5,353,212	1,041,456
1906-07	37,917,252	168,344,748	28,226,677	..	1,414,258	5,553,864	935,231
1907-08	37,459,060	177,702,283	29,872,728	..	1,314,271	5,770,214	980,912
1908-09	37,731,937	182,213,141	30,738,991	..	1,437,519	6,014,748	1,017,327
1909-10	42,560,094	186,517,746	32,256,945	..	1,566,497	6,127,191	1,058,711
1910-11	40,426,082	195,836,888	33,800,175	..	1,606,587	6,267,685	1,115,410
1911-12	33,041,732	203,015,769	35,733,184	4,992	1,435,152	6,664,210	1,182,867
1912-13	24,898,777	211,832,819	37,552,030	119,886	1,169,047	7,072,548	1,282,513
1913-14	12,196,099	221,984,419	39,440,938	567,020	726,427	7,303,145	1,304,846
1914-15	1,296,083	233,195,887	41,122,020	927,381	449,840	7,912,214	1,409,529
1915-16	736,562	234,360,133	42,456,326	1,258,655	511,556	8,022,623	1,451,350
1916-17	2,188,866	235,740,646	43,285,798	1,502,952	452,118(a)	7,759,322(a)	1,413,205(a)
1917-18	65,451,821	239,146,143	43,992,030	1,753,494	6,498,917(a)	8,155,481(a)	1,515,595(a)
1918-19	45,022,432	243,686,006	44,491,078	2,039,287	7,000,324(a)	8,301,203(a)	1,539,404(a)
1919-20	39,114,425	252,419,459	45,006,181	2,374,982	7,691,604(a)	8,763,431(a)	1,565,908(a)

NOTE.—The figures are taken from the annual Finance and Revenue Accounts of the Government of India, but the method of distribution of the total debt and of the interest thereon between "Ordinary Debt" and "Debt incurred for Railways and Irrigation Works" has not been uniform and has been materially altered from the year 1906-07.

(a) Including interest on temporary War Bonds

No. 29.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each year from 1900-1901 to 1919-20, also the annual amount of INTEREST payable thereon

	IN INDIA										
	BEARING INTEREST										NOT BEARING INTEREST
	5½ per cent War Bonds	5 per cent War Loan.	5 per cent	4½ per cent	4 per cent	3½ per cent	3 per cent	Debenture loans and 4 per cent Stock Notes from 1882-83	Provin- cial & debenture loans	TOTAL	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1900-01	..	..	..	1,00,00,000	4,75,00,000	98,15,11,700	11,07,07,200	6,650	8,55,200	(a)1,15,05,80,750	27,38,308
1901-02	..	..	..	1,00,00,000	4,63,00,000	99,15,12,200	11,07,07,200	6,550	8,55,200	1,15,93,81,150	25,32,683
1902-03	..	..	..	1,00,00,000	4,51,00,000	1,00,65,18,700	11,07,08,300	6,325	8,55,200	1,17,31,88,550	23,52,110
1903-04	..	..	..	1,00,00,000	4,39,00,000	1,02,65,22,700	11,07,10,300	6,325	8,55,200	(b)1,19,19,94,525	22,48,510
1904-05	..	..	..	1,00,00,000	4,27,00,000	1,05,65,35,200	11,07,11,100	6,325	8,55,200	1,22,08,07,825	21,70,416
1905-06	..	..	..	1,00,00,000	4,15,00,000	1,09,65,35,700	11,07,12,100	6,325	..	1,25,87,54,125	20,56,493
1906-07	..	..	..	1,00,00,000	4,03,00,000	1,14,15,80,600	11,07,12,100	6,325	..	1,30,25,99,025	19,51,630
1907-08	..	..	..	1,00,00,000	3,91,00,000	1,16,65,85,600	11,07,12,100	6,325	..	1,32,64,04,025	18,90,930
1908-09	..	..	..	1,00,00,000	3,79,00,000	1,19,49,77,500	10,09,57,800	6,275	..	1,34,38,41,575	18,18,930
1909-10	..	..	..	1,00,00,000	3,67,00,000	1,22,60,40,100	9,39,25,800	6,275	..	1,36,66,72,175	17,60,930
1910-11	..	..	..	1,00,00,000	3,55,00,000	1,24,84,19,400	8,53,20,800	..	..	1,37,92,40,200	17,31,955
1911-12	..	..	..	1,00,00,000	3,43,00,000	1,26,91,37,600	8,44,88,100	..	..	1,39,79,25,700	17,10,505
1912-13	..	..	..	1,00,00,000	3,31,00,000	1,29,93,49,500	8,42,41,600	..	..	1,42,66,91,100	16,73,690
1913-14	..	..	..	1,00,00,000	3,19,00,000	1,33,09,99,400	8,23,18,000	..	..	1,45,52,17,400	16,38,350
1914-15	..	..	..	1,00,00,000	3,19,00,000	1,38,12,21,400	8,20,59,500	..	..	1,50,51,80,900	84,300
1915-16	..	..	..	1,00,00,000	8,18,86,000	1,38,50,89,600	7,75,47,200	..	..	1,55,45,22,800	74,900
1916-17	..	1,10,51,523	..	1,00,00,000	21,46,54,000	1,32,02,13,950	7,26,69,400	..	..	1,62,85,88,873	14,200
1917-18	..	25,17,53,643	..	1,00,00,000	17,68,18,200	1,19,38,73,900	6,83,29,150	..	..	1,70,07,74,893	13,900
1918-19	29,44,70,677	25,41,72,393	..	1,00,00,000	17,48,73,100	1,19,00,87,074	6,70,36,250	..	..	1,80,06,39,494	14,000
1919-20	29,39,44,665	24,67,99,300	21,23,52,200	1,00,00,000	17,36,92,100	1,19,07,99,465	6,61,57,750	..	..	2,19,42,45,980	13,500

(a) Excludes the temporary loan from Gwalior of Rs45,29,119, which was discharged on the 31st August, 1901

(b) Excludes the temporary loan from Gwalior of Rs50,00,000

REGISTERED DEBT

No. 29.—DETAILED STATEMENT.—REGISTERED DEBT in INDIA and in ENGLAND at the close of each

IN								
BEARING								
	Liability for British Gov- ernment 5 per cent. War Loan (1929-47) taken over by India	India Stock 3½ per cent	India Stock 3 per cent	India Stock 2½ per cent	India Bonds	India Bills	East Indian Railway Debenture stock	Eastern Ben- gal Railway Debenture stock
	£	£	£	£	£	£	£	£
1900-01	..	63,247,722	45,125,884	11,892,207	..	5,000,000	1,435,650	348,666
1901-02	..	63,110,135	47,135,384	11,892,207	..	4,000,000	1,435,650	348,666
1902-03	..	62,968,106	48,635,384	11,892,207	..	3,500,000	1,435,650	348,666
1903-04	..	62,817,689	50,135,384	11,892,207	..	2,000,000	1,435,650	348,666
1904-05	..	62,661,236	52,635,384	11,892,207	..	500,000	1,435,650	348,666
1905-06	..	62,501,097	64,724,530	11,892,207	..	..	1,435,650	348,666
1906-07	..	62,333,109	66,724,530	11,892,207	..	..	1,435,650	348,666
1907-08	..	69,785,487	66,724,530	11,892,207	..	..	1,435,650	348,666
1908-09	..	75,143,582	66,724,530	11,892,207	..	..	1,435,650	348,666
1909-10	..	84,455,524	66,724,530	11,892,207	..	..	1,435,650	348,666
1910-11	..	85,511,748	66,724,530	11,892,207	4,000,000	..	1,435,650	348,666
1911-12	..	88,276,210	66,724,530	11,892,207	3,500,000	..	1,435,650	348,666
1912-13	..	91,276,210	66,480,596	11,806,337	3,000,000	..	1,435,650	348,666
1913-14	..	91,211,186	66,212,384	11,806,337	2,500,000	..	1,435,650	348,666
1914-15	..	91,137,350	66,028,171	11,689,987	2,000,000	..	1,435,650	348,666
1915-16	..	91,137,350	65,918,642	11,689,987	1,500,000	..	1,435,650	348,666
1916-17	..	90,728,391	65,800,496	11,689,987	1,000,000	..	1,435,650	348,666
1917-18	64,058,408	90,519,305	65,269,188	11,684,987	500,000	..	1,435,650	348,666
1918-19	30,643,408	90,165,299	65,109,189	11,684,987	..	..	1,435,650	348,666
1919-20	21,278,013	89,633,206	65,109,189	11,684,987	..	..	1,435,650	348,666

year from 1900-1901 to 1919-20, also the annual amount of INTEREST payable thereon—continued

ENGLAND							INTEREST PAYABLE ANNUALLY IN INDIA AND ENGLAND		
INTEREST						NOT BEARING INTEREST	India	England	
South Indian Railway Debenture stock and Debentures	Great Indian Peninsula Railway Debenture stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Madras Railway Debentures	Indian Midland Railway Debentures	TOTAL				
£	£	£	£	£	£	£	R	£	
425,000	5,922,350	..	..	..	133,397,479	37,900	4,00,58,600	4,158,351	1900-01
425,000	5,922,350	..	..	..	134,269,392	37,698	4,03,60,615	4,213,821	1901-02
425,000	4,553,550	..	..	..	133,758,563	37,698	4,08,37,864	4,213,537	1902-03
425,000	3,953,550	..	..	..	133,098,146	37,698	4,14,90,065	4,238,273	1903-04
425,000	2,951,450	..	..	..	132,849,593	37,598	4,24,92,526	4,282,744	1904-05
425,000	2,701,450	2,391,300	..	..	146,419,900	37,539	4,38,10,365	4,715,233	1905-06
425,000	2,701,450	1,641,400	..	..	147,502,012	16,622	4,53,38,937	4,743,109	1906-07
425,000	2,701,450	1,141,400	2,010,100	..	156,464,490	16,584	4,61,66,110	5,053,632	1907-08
425,000	2,701,450	275,600	2,010,100	..	160,956,785	16,584	4,68,19,197	5,210,095	1908-09
425,000	2,701,450	275,600	1,830,700	..	170,089,327	16,584	4,76,47,428	5,530,758	1909-10
425,000	2,701,450	..	1,288,400	3,654,300	177,981,751	16,584	4,81,24,302	5,668,417	1910-11
425,000	2,701,450	..	419,700	2,746,600	178,470,013	16,584	4,87,76,458	5,705,597	1911-12
425,000	2,701,450	..	170,000	1,518,700	179,162,609	16,584	4,97,78,481	5,749,887	1912-13
425,000	2,701,450	..	..	407,500	177,048,173	16,584	5,07,80,519	5,693,919	1913-14
425,000	2,701,450	..	..	407,500	176,173,774	16,584	5,25,30,534	5,682,898	1914-15
425,000	2,701,450	..	..	..	175,156,745	15,084	5,45,23,991	5,665,349	1915-16
425,000	2,701,450	..	..	..	174,129,640	15,084	5,74,23,729	5,647,491	1916-17
425,000	2,701,450	..	..	..	236,942,654	14,921	5,13,58,187	8,827,162	1917-18
425,000	2,701,450	..	..	..	202,513,649	14,921	8,00,13,565	7,139,089	1918-19
425,000	2,701,450	..	..	..	192,616,131	14,921	9,02,09,953	6,652,195	1919-20

REGISTERED DEBT

(48)

No. 30.—DETAILED STATEMENT OF INCREASE and DECREASE of REGISTERED DEBT in INDIA

	CASH BALANCES ON THE LAST DAY OF EACH YEAR		INCREASE OR DECREASE OF DEBT (REGISTERED) IN INDIA ON THE LAST (Incurred + ; Discharged —)							
	In India (a)	In England	5½ per cent and Stock Notes from 1882-83	5½ per cent War Bonds.	5 per cent War Loan	5 per cent Loan	4½ per cent	4 per cent	3½ per cent	3 per cent
	Rs	£	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1900-01	15,89,84,715	4,091,926	..	..	..	..	..	—12,00,000	+3,00,06,800	+1,500
1901-02	17,82,04,524	6,693,137	—100	..	..	..	..	—12,00,000	+1,00,00,500	..
1902-03	18,12,36,240	5,767,787	—200	..	..	..	..	—12,00,000	+1,50,06,500	+1,100
1903-04	17,80,43,274	7,294,782	—25	..	..	..	..	—12,00,000	+2,00,04,000	+2,000
1904-05	16,12,46,550	10,262,581	..	..	..	..	..	—12,00,000	+3,00,12,500	+800
1905-06	17,67,21,853	8,436,519	..	..	..	..	..	—12,00,000	+4,00,00,500	+1,000
1906-07	15,49,23,549	5,606,812	..	..	..	..	..	—12,00,000	+4,50,44,900	..
1907-08	19,27,75,848	5,738,489	..	..	..	..	..	—12,00,000	+2,50,05,000	..
1908-09	16,35,37,400	8,453,715	—50	..	..	..	..	—12,00,000	+2,83,91,900	—97,54,300
1909-10	18,44,31,414	15,809,618	..	..	..	..	..	—12,00,000	+3,10,62,600	—70,32,000
1910-11	20,35,03,834	18,174,349	—6,275	..	..	..	..	—12,00,000	+2,23,79,300	—86,05,000
1911-12	18,41,95,331	19,463,723	..	..	..	..	..	—12,00,000	+2,07,18,200	—8,32,700
1912-13	23,93,96,967	9,789,634	..	..	..	..	..	—12,00,000	+3,02,11,900	—2,46,500
1913-14	23,41,23,799	8,157,732	..	..	..	..	..	—12,00,000	+3,16,49,900	—19,23,600
1914-15	22,16,90,009	7,913,236	..	..	..	..	..	..	+5,02,22,000	—2,53,500
1915-16	18,02,40,838	12,803,348	..	..	..	..	..	+4,99,86,000	+38,68,200	—45,12,300
1916-17	22,93,98,247	11,391,993	..	..	+1,10,51,523	..	..	+13,27,68,000	—6,48,75,650	—48,77,800
1917-18	22,98,77,662	16,625,416	..	..	+24,07,02,120	..	..	—3,78,35,800	—12,63,40,050	—43,40,250
1918-19	25,95,03,870	14,715,827	..	+29,44,70,677	+24,18,750	..	..	—19,45,100	—37,86,826	—12,92,900
1919-20	26,47,59,962	11,997,393	..	—5,26,012	—73,72,593	+21,28,52,200	..	—11,81,000	+7,12,391	—8,78,500

(a) For cash balances at the end of each month of each year from 1900-01, see table No. 38

REGISTERED DEBT

and ENGLAND, and the CASH BALANCES on the last day of each year, from 1900-01 to 1919-20

DAY OF EACH YEAR			INCREASE OR DECREASE OF DEBT (REGISTERED) IN ENGLAND ON THE LAST DAY OF EACH YEAR (Incurred + ; Discharged —)									
Provincial debenture loans	Not bearing interest (Registered Debt)	Net incurred + ; Net discharged—	Liability for British Government 5 per cent War Loan (1929-47) taken over by India	Great Indian Peninsula Railway Debenture Stock and Debentures	India Stock at 5, 3½, 3, and 2½ per cent	India Bonds	South Indian Railway Debenture Stock and Debentures	Bombay, Baroda and Central India Railway Debentures	Indian Midland and Madras Railway Debentures	Not bearing interest	Net incurred + ; Net discharged—	
Rs	Rs	Rs	£	£	£	£	£	£	£	£	£	
..	—2,36,252	+2,85,72,048	..	+5,922,350	+2,868,623	..	..	..	..	..	+9,290,978	1900-01
..	—2,05,625	+85,94,775	..	..	+871,913	..	..	..	..	—202	+871,711	1901-02
..	—1,80,573	+1,36,26,827	..	—1,368,800	—857,971	..	..	..	..	..	—510,829	1902-03
..	—1,03,600	+1,87,02,375	..	—600,000	—150,417	..	..	..	..	..	—750,417	1903-04
..	—78,100	+2,87,85,200	..	—1,002,100	+843,547	..	..	..	..	—100	—158,653	1904-05
—8,55,200	—1,13,917	+3,78,32,383	..	—250,000	+11,929,007	..	..	+2,301,300	..	—59	+13,570,248	1905-06
..	—1,04,863	+4,37,40,037	..	..	+1,832,012	..	..	—749,900	..	—20,917	+1,061,195	1906-07
..	—60,700	+2,37,44,300	..	..	+7,452,378	..	..	—500,000	+2,010,100	—38	+8,962,440	1907-08
..	—72,000	+1,73,65,550	..	..	+5,358,095	..	..	—865,800	..	..	+4,492,295	1908-09
..	—58,000	+2,27,72,600	..	..	+9,311,942	..	..	..	—179,400	..	+9,132,542	1909-10
..	—28,975	+1,25,39,050	..	..	+1,056,224	+4,000,000	..	—275,600	+3,111,800	..	+7,892,424	1910-11
..	—21,450	+1,86,64,050	..	..	+2,764,462	—500,000	..	..	—1,776,200	..	+488,262	1911-12
..	—36,815	+2,87,28,585	..	..	+2,670,198	—500,000	..	..	—1,477,600	..	+692,596	1912-13
..	—35,300	+2,84,91,000	..	..	—338,236	—500,000	..	..	—1,281,200	..	—2,114,436	1913-14
..	—15,54,090	+4,84,09,410	..	..	—374,399	—500,000	..	..	..	..	—874,399	1914-15
..	—9,400	+4,93,32,500	..	..	—109,529	—500,000	..	..	—407,560	—1,500	—1,018,529	1915-16
..	—60,700	+7,40,05,373	..	..	—527,105	—500,000	..	..	..	..	—1,027,105	1916-17
..	—300	+7,21,85,720	+64,058,408	..	—745,394	—500,000	..	..	..	—163	+62,812,851	1917-18
..	+100	+28,98,64,701	—33,415,000	..	—514,005	—500,000	..	..	..	..	—34,429,005	1918-19
..	—500	+20,36,05,986	—9,365,895	..	—532,093	..	..	..	..	..	—9,897,488	1919-20

REGISTERED DEBT

(50)

No. 31.—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA
in each year from 1820-21 to 1919-20

	REGISTERED DEBT IN INDIA			OTHER DEBT LOANS			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Local loans	Temporary loans	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1820-21	27,19,23,380	5,54,250	27,24,77,630	20,34,960	..	20,34,960	5,11,350	..	..	2,94,71,370	2,99,82,720	30,44,95,310
1821-22	26,54,46,200	5,51,690	26,59,97,890	20,31,060	..	20,31,060	29,72,690	..	..	2,08,64,770	2,38,37,460	29,18,66,410
1822-23	24,14,58,760	5,51,690	24,10,10,450	20,35,940	..	20,35,940	17,21,490	..	..	2,20,43,110	2,37,64,630	26,98,11,020
1823-24	20,18,07,160	5,47,950	20,23,55,110	20,66,840	..	20,66,840	2,03,81,980	..	..	2,49,14,530	4,52,96,510	24,97,18,460
1824-25	21,35,97,340	5,46,350	21,41,43,690	20,80,650	..	20,80,650	63,08,910	..	..	2,67,78,850	3,30,87,760	24,93,12,100
1825-26	26,01,13,380	13,10,590	26,14,23,970	31,98,050	..	31,98,050	72,83,070	..	..	3,01,46,070	3,74,29,140	30,20,51,160
1826-27	27,82,39,800	11,00,320	27,93,90,120	29,12,420	..	29,12,420	33,17,850	12,04,020	..	3,60,92,490	4,06,14,360	32,29,16,900
1827-28	31,65,60,250	10,89,220	31,76,49,470	27,00,220	..	27,00,220	35,06,890	22,89,100	..	4,21,33,830	4,79,78,870	36,83,28,560
1828-29	32,04,00,070	10,45,070	32,14,54,140	25,72,990	..	25,72,990	29,29,030	32,27,020	..	3,51,79,760	4,13,35,810	36,53,62,940
1829-30	32,27,28,190	10,15,720	33,37,43,910	23,28,050	..	23,28,050	33,17,950	42,39,180	..	4,17,36,810	4,92,93,940	37,53,65,900
1830-31	33,03,21,390	9,75,290	32,12,96,680	22,91,770	..	22,91,770	51,41,740	52,96,330	..	4,34,13,560	5,38,51,630	38,74,40,080
1831-32	32,25,86,630	9,50,050	32,35,36,680	12,95,590	..	12,95,590	52,57,170	2,14,79,470	..	2,62,39,430	5,29,76,070	37,78,06,340
1832-33	32,31,96,890	9,42,000	32,41,38,890	15,65,140	..	15,65,140	70,45,120	1,99,93,930	..	2,69,81,980	5,40,21,030	37,97,25,060
1833-34	32,09,00,130	9,33,790	32,18,33,920	15,72,960	..	15,72,960	63,98,190	2,09,45,170	..	2,84,60,700	5,58,04,060	37,92,10,940
1834-35	33,29,56,870	8,69,570	33,38,26,440	11,90,560	..	11,90,560	55,25,970	2,11,92,900	..	18,36,680	2,83,55,550	36,33,72,550
1835-36	28,62,50,570	8,66,370	28,71,16,940	11,90,560	..	11,90,560	56,70,190	2,32,33,720	..	18,66,140	3,07,70,050	31,90,77,550
1836-37	28,98,03,690	11,72,930	29,09,76,620	11,86,040	..	11,86,040	60,71,310	2,48,65,610	..	24,06,150	3,33,43,570	32,55,06,230
1837-38	28,17,52,090	12,93,790	28,30,45,880	11,86,040	..	11,86,040	1,05,25,620	2,64,99,610	..	27,02,160	3,97,27,390	32,39,59,310
1838-39	28,04,81,990	11,95,120	28,16,77,110	13,86,040	38,27,210	50,13,250	73,83,720	2,82,18,580	..	13,68,190	3,69,70,490	32,36,63,850
1839-40	28,21,19,080	10,56,560	28,31,75,640	11,86,040	30,72,630	42,58,670	1,00,46,660	2,95,07,800	..	15,74,760	4,11,29,220	32,85,63,530
1840-41	29,37,25,550	10,39,490	29,47,65,040	2,79,180	31,49,130	34,28,310	1,16,47,040	3,11,90,230	..	18,87,130	4,47,24,400	34,29,17,750
1841-42	31,72,14,930	9,93,290	31,82,08,220	5,60,376	30,71,430	36,31,800	1,03,48,840	3,31,91,980	..	13,14,190	4,58,55,010	36,76,95,030
1842-43	34,03,51,180	9,30,950	34,12,82,130	8,41,560	28,52,450	36,94,010	76,73,290	3,39,38,780	..	17,86,140	4,33,93,210	38,83,74,350
1843-44	35,46,50,850	9,30,950	35,55,81,800	11,22,750	2,99,820	14,22,570	78,18,040	3,55,99,710	..	20,00,340	4,54,18,090	40,24,22,460
1844-45	36,33,44,270	9,19,220	36,42,63,490	13,95,860	..	13,95,860	76,90,090	3,75,09,360	..	20,91,920	4,72,91,370	41,29,50,720
1845-46	36,56,91,340	9,61,290	36,66,53,130	16,77,050	..	16,77,050	79,42,750	3,86,03,520	..	20,07,330	4,85,53,600	41,68,83,780
1846-47	39,44,30,600	9,49,560	39,53,80,160	19,58,240	..	19,58,240	83,99,530	3,91,16,630	..	19,41,260	4,94,57,420	44,67,95,920
1847-48	40,98,93,550	9,45,490	41,08,42,040	22,39,430	..	22,39,430	89,28,020	3,62,63,050	..	22,52,090	4,74,43,160	46,03,44,630
1848-49	41,63,45,860	9,23,750	41,72,69,610	25,20,610	35,43,380	60,68,990	85,92,760	2,81,79,790	..	23,22,780	4,90,95,330	47,24,83,930
1849-50	44,32,91,050	9,23,750	44,42,14,800	27,74,180	39,33,380	67,57,650	85,86,530	3,93,69,340	..	23,48,210	5,03,04,080	50,12,76,440
1850-51	45,33,58,900	9,23,650	45,42,87,550	30,55,360	37,33,000	67,88,360	85,55,050	4,07,10,150	..	25,85,700	5,18,50,900	51,29,26,810
1851-52	45,12,77,220	8,91,320	45,21,68,540	33,36,550	37,33,000	70,69,550	82,16,540	4,29,11,460	..	26,77,170	5,38,05,170	51,30,43,260
1852-53	45,76,84,870	8,69,350	45,85,54,220	36,17,740	37,33,000	73,50,740	90,71,270	4,59,77,860	..	30,46,200	5,80,95,330	52,40,00,290
1853-54	43,13,46,830	4,91,38,190	48,04,85,020	38,97,590	36,43,000	75,40,590	90,73,350	4,65,18,760	..	31,49,250	5,87,41,360	54,67,66,970
1854-55	41,98,35,540	39,42,130	42,37,97,670	39,17,600	24,77,810	63,95,410	88,98,750	4,57,23,270	..	30,26,350	5,76,48,370	48,78,41,450
1855-56	44,00,58,000	17,52,430	44,18,11,330	41,31,220	21,96,560	63,27,780	96,77,110	4,55,69,360	..	31,50,540	5,83,97,010	50,65,86,120
1856-57	45,34,64,180	15,19,140	45,49,83,320	54,99,290	21,96,560	76,95,850	1,12,66,440	4,47,31,310	..	35,92,080	5,95,89,830	52,22,69,000
1857-58	53,14,13,920	10,42,450	53,24,56,370	58,65,920	47,58,420	1,06,24,340	1,19,32,630	4,87,40,030	..	43,29,870	6,50,02,580	60,80,83,290
1858-59	58,55,13,890	10,39,250	58,65,52,940	2,42,130	55,26,690	57,68,820	1,22,67,990	4,97,42,930	..	75,26,880	6,95,37,800	66,18,69,560
1859-60	63,55,55,520	—91,500	63,54,64,020	1,95,68,020	35,71,590	2,31,39,610	1,33,28,990	5,20,33,110	57,04,370	..	7,10,66,470	72,96,70,100
1860-61	63,45,96,820	—1,33,720	63,44,58,100	1,92,32,100	5,73,190	1,98,05,290	1,36,46,060	5,45,24,020	62,36,300	..	7,44,06,380	72,86,69,770
1861-62	63,42,07,820	630	63,42,08,450	1,91,57,510	6,02,190	1,97,59,700	1,55,28,040	5,46,97,830	60,90,580	..	7,63,16,450	73,02,84,600
1862-63	68,82,79,820	—68,780	68,82,11,060	1,91,36,640	6,00,190	1,97,36,830	1,65,88,530	5,59,44,620	65,63,770	..	7,90,96,920	73,70,44,810
1863-64	63,42,01,220	—1,62,900	63,40,38,320	1,98,85,640	—200	1,98,85,440	1,80,72,000	5,54,84,260	64,20,800	..	7,99,77,060	73,39,09,320
1864-65	63,40,62,500	—3,95,660	63,36,66,840	1,98,85,940	..	1,98,85,940	1,84,83,910	5,76,64,910	61,60,900	..	8,23,09,720	73,58,62,200

*No. 31—REGISTERED DEBT and other LOANS and LIABILITIES (in rupees) bearing INTEREST in INDIA,
in each year from 1820-21 to 1919-20—continued*

	REGISTERED DEBT IN INDIA			LOANS IN INDIA NOT INCLUDED IN REGISTERED DEBT			OTHER LIABILITIES BEARING INTEREST					GRAND TOTAL OF DEBT
	Bearing interest	Not bearing interest	TOTAL	Special loans	Temporary or floating debt	TOTAL	Treasury notes	Service funds	Savings Banks and special accounts	Deposits	TOTAL	
1865-66	62,35,04,810	3,05,960	62,38,16,770	1,98,85,640	..	1,98,85,640	1,79,85,250	5,94,10,080	68,37,790	..	8,37,83,120	72,74,29,530
1866-67 (11 months)	62,94,87,420	2,96,810	62,97,84,230	1,97,56,400	..	1,97,56,400	1,89,70,020	5,96,28,660	74,03,790	..	8,60,02,470	73,55,43,100
1867-68	63,73,57,910	2,93,010	63,76,50,920	1,97,56,400	20,00,000	2,17,56,400	1,18,99,780	5,68,31,880	88,22,270	..	7,75,53,930	73,69,60,850
1868-69	63,38,19,300	2,87,610	63,41,06,910	1,97,56,400	35,00,000	2,32,56,400	1,25,89,220	4,56,80,290	1,01,12,930	..	6,83,82,440	72,57,45,750
1869-70	65,56,53,110	2,81,110	65,59,34,220	1,97,56,400	..	1,97,56,400	1,21,31,900	4,33,47,540	1,08,10,060	..	6,62,89,500	74,19,80,120
1870-71	66,67,88,060	13,10,510	66,80,98,570	1,97,56,400	..	1,97,56,400	1,14,39,110	4,42,10,640	1,15,14,250	33,81,080	7,04,95,080	75,83,48,060
1871-72	67,88,66,210	8,23,210	67,96,89,420	1,97,56,400	..	1,97,56,400	1,20,39,680	4,38,25,770	1,30,53,500	30,80,140	7,19,99,000	77,14,44,910
1872-73	66,16,84,280	28,99,410	66,45,83,690	2,06,76,450	..	2,06,76,450	1,34,69,110	4,59,21,400	1,55,03,180	27,89,170	7,76,82,860	76,29,43,000
1873-74	66,27,32,500	14,40,410	66,41,72,910	2,06,43,480	..	2,06,43,480	1,39,43,120	4,66,07,540	1,81,27,030	27,11,400	8,18,89,090	76,62,05,480
1874-75	69,75,76,790	9,22,800	69,84,99,590	2,03,00,200	..	2,03,00,200	1,52,88,200	1,67,32,530	1,82,71,130	25,84,900	5,28,76,760	77,16,76,550
1875-76	72,70,56,410	6,73,400	72,77,29,810	2,01,67,030	..	2,01,67,030	1,63,78,540	1,78,50,990	1,91,70,430	24,69,230	5,58,69,190	80,37,66,030
1876-77	71,86,59,360	5,71,900	71,92,31,260	2,01,81,610	..	2,01,81,610	1,71,42,190	1,93,84,470	1,96,88,680	23,74,560	5,85,89,900	79,80,02,770
1877-78	47,90,64,500	4,80,700	74,95,45,200	2,01,51,680	3,72,220	2,05,23,880	1,84,80,010	1,99,84,840	1,96,71,070	22,74,100	6,04,10,010	83,04,70,090
1878-79	73,79,78,560	4,10,700	73,83,89,260	2,00,90,560	..	2,00,90,560	1,97,07,510	2,09,48,590	1,96,42,290	21,62,360	6,24,60,750	87,09,40,570
1879-80	82,72,91,630	14,33,460	82,87,25,090	1,98,50,560	..	1,98,50,560	2,05,59,020	2,24,65,430	2,34,68,360	19,93,780	6,84,86,590	91,70,62,240
1880-81	85,87,71,900	8,25,560	85,95,97,460	1,98,55,310	..	1,98,55,310	2,18,86,510	2,35,78,990	3,29,05,300	35,63,690	8,19,34,490	96,13,87,260
1881-82	88,53,12,210	12,19,410	88,65,31,620	1,98,57,900	..	1,98,57,900	2,41,22,860	2,36,73,930	3,36,57,810	35,58,590	8,50,13,190	99,14,02,710
1882-83	90,60,17,150	8,70,510	90,68,87,660	1,98,70,650	..	1,98,70,650	2,59,76,580	1,63,42,350	3,74,41,380	34,83,720	8,32,44,030	1,01,00,02,340
1883-84	93,12,55,340	6,58,500	93,19,13,840	1,84,30,650	..	1,84,30,650	2,70,12,380	1,75,05,390	4,01,72,300	33,05,660	8,79,95,730	1,03,83,40,220
1884-85	93,13,24,250	5,12,350	93,18,36,600	1,83,30,220	..	1,83,30,220	2,87,76,950	1,83,44,960	4,72,15,330	30,67,100	9,74,04,340	1,04,75,71,160
1885-86	91,43,66,440	1,26,73,380	92,70,39,820	1,81,60,690	..	1,81,60,690	4,37,320	1,03,80,000	5,11,56,470	21,86,140	6,41,60,430	1,00,93,60,940
1886-87	92,60,03,720	5,32,640	92,65,36,360	1,81,58,490	..	1,81,58,490	4,19,320	1,09,51,000	5,83,64,620	21,07,830	7,18,42,770	1,01,65,37,620
1887-88	98,04,01,970	4,96,650	98,08,98,620	1,81,53,250	..	1,81,53,250	4,20,320	1,13,72,990	6,72,11,780	23,54,340	8,18,59,430	1,03,09,11,300
1888-89	1,00,74,84,800	13,12,620	1,00,87,97,420	1,81,51,040	..	1,81,51,040	4,28,830	1,18,44,580	7,66,37,620	19,92,580	9,09,03,610	1,11,78,52,070
1889-90	1,02,70,51,900	5,59,850	1,02,76,11,750	1,78,04,030	..	1,78,04,030	4,32,320	1,23,00,800	7,62,21,620	15,13,360	9,04,68,100	1,13,58,83,880
1890-91	1,02,69,05,350	5,60,200	1,02,74,65,550	1,77,95,940	..	1,77,95,940	4,19,320	1,27,40,000	8,17,57,800	16,17,810	9,65,34,930	1,14,17,96,420
1891-92	1,02,65,01,940	4,21,230	1,02,69,23,170	1,77,94,560	..	1,77,94,560	4,35,320	1,32,07,240	9,02,69,540	15,16,740	10,54,28,840	1,15,01,46,570
1892-93	1,02,90,08,990	3,66,530	1,02,93,75,520	1,77,93,680	..	1,77,93,680	4,37,320	1,36,21,750	9,94,92,930	15,22,990	11,50,74,990	1,16,22,44,190
1893-94	1,05,27,99,120	26,61,660	1,05,54,60,780	1,77,89,590	..	1,77,89,590	4,41,820	1,40,81,690	10,46,32,180	19,56,740	12,11,12,430	1,19,43,62,800
1894-95	1,02,07,12,860	2,30,24,540	1,04,37,37,400	1,70,99,350	..	1,70,99,350	4,19,320	1,45,36,250	10,70,18,280	9,38,240	12,29,12,090	1,18,37,48,840
1895-96	1,02,92,10,480	86,78,800	1,03,78,89,280	1,71,06,580	..	1,71,06,580	4,19,320	1,59,68,690	11,29,69,090	10,22,610	13,03,79,710	1,18,53,75,570
1896-97	1,08,21,21,100	90,29,430	1,09,11,50,530	1,70,98,870	..	1,70,98,870	4,45,920	1,56,38,680	11,00,85,280	10,18,160	12,71,88,040	1,23,54,37,440
1897-98	1,11,12,78,840	56,77,500	1,11,69,56,340	1,69,77,480	..	1,69,77,480	4,47,920	1,59,25,690	10,68,35,800	8,66,150	12,40,75,560	1,25,80,00,380
1898-99	1,12,31,02,460	36,67,518	1,12,67,69,978	1,69,74,761	..	1,69,74,761	4,47,910	1,62,61,129	10,94,44,362	9,07,315	12,70,61,255	1,27,08,05,994
1899-1900	1,12,17,72,450	29,74,560	1,12,47,47,010	1,69,70,895	..	1,69,70,895	4,47,910	1,65,54,941	11,32,66,074	9,37,549	13,12,06,483	1,25,29,24,388
1900-01	1,15,05,80,750	27,38,308	1,15,33,19,058	1,69,56,588	45,29,119	2,14,85,707	4,47,910	1,68,17,510	11,89,40,848	7,95,379	13,70,01,656	1,31,18,06,421
1901-02	1,15,93,81,150	25,32,683	1,16,19,13,830	1,69,52,645	..	1,69,52,645	4,47,910	1,71,23,922	12,60,61,809	11,16,257	14,47,49,907	1,32,36,16,385
1902-03	1,17,31,88,550	23,52,110	1,17,55,40,660	1,69,02,036	..	1,69,02,036	4,47,910	1,73,68,378	13,56,13,124	11,42,413	15,45,71,829	1,34,70,14,525
1903-04	1,19,19,94,525	22,48,510	1,19,42,43,035	1,69,01,162	50,00,000	2,19,01,162	4,47,910	1,75,60,613	14,69,75,061	11,06,498	16,60,90,091	1,38,22,34,288
1904-05	1,22,08,07,825	21,70,410	1,22,29,78,235	1,68,91,079	..	1,68,91,079	4,47,910	1,78,20,144	15,99,19,789	11,93,918	17,93,81,770	1,41,92,51,084
1905-06	1,25,87,54,125	20,56,493	1,26,08,10,618	1,68,85,620	..	1,68,85,620	4,47,910	1,79,88,636	16,83,41,759	8,48,124	18,76,26,438	1,46,53,22,676
1906-07	1,30,25,99,025	19,51,630	1,30,45,50,655	1,68,82,419	..	1,68,82,419	4,47,910	1,81,55,783	17,92,37,559	9,54,352	19,87,95,613	1,52,02,28,687
1907-08	1,32,64,04,025	18,90,930	1,32,82,94,955	1,68,76,805	..	1,68,76,805	4,47,910	1,83,01,172	18,68,29,595	7,568	20,55,86,254	1,55,07,58,014
1908-09	1,34,38,41,575	18,18,930	1,34,56,60,505	1,68,66,844	..	1,68,66,844	4,47,910	1,84,09,937	19,05,02,094	3,569	20,93,63,519	1,57,18,90,868
1909-10	1,36,66,72,175	17,60,930	1,36,84,33,105	1,68,60,944	..	1,68,60,944	4,47,910	1,84,75,394	20,21,89,847	3,814	22,11,16,974	1,60,64,11,023
1910-11	1,37,92,40,200	17,31,955	1,38,09,72,155	1,68,57,658	..	1,68,57,658	4,47,910	1,84,83,282	21,96,59,553	3,594	23,85,94,348	1,63,64,24,161
1911-12	1,39,79,25,700	17,10,505	1,39,96,36,205	1,68,53,622	..	1,68,53,622	4,47,910	1,84,25,444	24,69,49,328	3,577	26,58,26,268	1,68,23,16,095
1912-13	1,42,66,91,100	16,73,690	1,42,83,64,790	1,68,47,442	..	1,68,47,442	4,47,910	1,83,93,632	27,22,79,278	3,564	29,11,24,393	1,73,63,36,625
1913-14	1,45,52,17,400	16,38,390	1,45,68,55,790	1,68,44,246	..	1,68,44,246	4,47,910	1,83,40,297	30,53,65,349	2,40,05,749	34,81,59,514	1,82,18,59,350
1914-15	1,50,51,80,900	84,300	1,50,52,65,200	1,68,41,491	11,00,00,000	12,68,41,491	4,47,910	1,82,11,546	23,04,62,657	1,91,72,324	26,82,94,446	1,90,04,01,137
1915-16	1,55,45,22,800	74,900	1,55,45,97,700	1,68,24,532	6,50,00,000	8,18,24,532	4,47,910	1,80,93,056	24,40,95,623	1,89,03,157	28,15,39,755	1,91,79,61,987
1916-17	1,62,85,88,873	14,200	1,62,86,03,073	1,68,21,235	5,41,67,255	7,09,88,490	4,47,910	1,80,13,343	26,66,92,687	1,69,47,048	30,21,00,997	2,00,16,92,560
1917-18	1,70,07,74,893	13,900	1,70,07,88,793	1,68,17,934	79,31,79,065	80,99,96,999	4,47,910	1,78,72,424	41,03,57,021	1,57,18,365	44,43,95,729	2,95,51,81,521
1918-19	1,99,06,39,494	14,000	1,99,06,53,494	1,67,55,427	1,08,67,69,942	1,10,35,25,369	4,47,910	1,76,78,145	47,55,07,818	35,69,586	49,72,03,468	3,59,13,82,331
1919-20	2,19,42,45,980	13,500	2,19,42,59,480	1,67,50,596	1,10,41,74,473	1,12,09,25,069	4,47,910	1,75,59,955	48,57,32,234	74,81,434	49,62,58,664	3,81,14,43,213

(a) Includes unexpended capital deposited by Railway Companies with the Secretary of State for India from 1913-14

(b) Including Cash Certificates

REGISTERED DEBT

No. 32.—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held by EUROPEANS and INDIANS
INDIA, on the 31st

	HELD BY EUROPEANS						
	Calcutta (a)	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	London	TOTAL
1898 . . .	24,41,24,400	3,59,22,000	4,25,29,800	3,48,24,400	7,36,23,470	21,78,08,930	64,88,33,000
1899 . . .	24,89,20,900	4,17,94,300	7,13,00,300	4,29,27,900	4,45,00,490	21,04,15,530	65,90,59,420
1900 . . .	21,40,90,500	4,43,84,000	7,07,04,400	3,36,33,500	7,44,31,960	21,54,54,134	65,26,98,494
1901 . . .	27,54,08,400	4,06,65,400	8,12,93,400	7,19,53,600	4,73,11,599	20,23,95,134	71,90,27,533
1902 . . .	27,55,23,700	3,82,70,200	8,30,87,000	8,27,91,400	1,88,29,206	19,29,01,634	69,14,03,140
1903 . . .	28,95,94,200	4,14,92,300	7,77,63,000	7,96,58,300	2,78,61,099	17,12,45,434	68,76,14,333
1904 . . .	30,31,38,300	3,91,68,400	9,29,09,600	6,97,81,700	4,34,10,339	16,56,80,334	71,40,88,673
1905 . . .	27,76,97,350	3,90,18,500	9,93,27,400	8,02,40,500	5,43,10,458	16,21,03,333	71,26,97,541
1906 . . .	27,37,23,400	3,53,92,000	11,07,29,600	5,73,55,500	7,32,25,861	16,92,16,733	71,96,43,094
1907 . . .	28,46,11,500	3,73,26,550	12,65,19,300	6,10,79,300	6,93,17,888	15,33,09,133	73,21,63,671
1908 . . .	30,21,46,100	3,61,05,300	11,14,84,400	5,46,71,700	7,58,50,086	14,69,27,433	72,71,85,019
1909 . . .	31,51,24,300	3,70,92,100	10,67,89,800	5,56,16,900	8,81,89,228	15,32,26,733	75,60,39,061
1910 . . .	30,61,26,700	3,60,46,250	11,31,07,900	5,25,02,300	8,33,71,952	13,74,58,333	72,86,13,435
1911 . . .	29,22,30,200	3,67,79,650	12,85,82,300	4,33,81,000	8,14,40,945	12,12,61,033	70,36,75,128
1912 . . .	30,80,24,400	3,77,79,700	14,50,25,100	4,27,50,800	8,84,93,268	11,21,42,733	73,42,16,001
1913 . . .	31,40,86,200	3,71,38,650	11,85,87,600	5,21,82,600	6,48,57,953	10,36,85,033	69,05,38,036
1914 . . .	33,53,75,300	3,64,85,100	11,45,14,400	5,90,73,900	6,06,57,646	9,74,67,533	70,35,73,879
1915 . . .	32,42,36,200	4,00,46,500	12,09,40,700	5,93,21,700	6,62,26,488	8,81,20,750	(b) 73,50,21,838
1916 . . .	35,47,12,500	4,53,52,700	12,82,14,100	6,29,66,500	8,64,66,919	8,61,43,700	76,38,56,419
1917* . . .	37,81,40,741	4,63,08,400	15,94,28,800	8,46,43,300	25,91,57,701	7,65,06,400	100,41,85,342

(a) Includes Paper Currency Reserve.

(b) Includes Rs 3,61,29,500 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

* Later figures are not available

respectively prepared on the basis of the INTEREST paid on each LOAN at all the TREASURIES throughout December of each year from 1898 to 1917*

HELD BY INDIANS						GRAND TOTAL	
Calcutta	Madras	Bombay	Other places in India	Proportion of notes not presented for payment of interest in India	TOTAL		
12,32,80,100	3,83,01,000	10,76,88,700	13,73,89,500	7,13,90,600	47,80,49,900	1,12,68,82,900	1898
16,12,38,130	3,50,38,700	8,65,78,800	14,22,64,560	3,98,35,840	46,49,56,030	1,12,48,15,450	1899
15,19,35,500	3,20,87,400	9,16,48,000	12,67,22,500	7,01,25,764	47,25,19,164	1,12,52,17,658	1900
15,85,59,200	3,00,33,800	9,16,57,300	12,74,02,900	3,52,69,348	44,29,22,548	1,16,19,50,081	1901
21,01,82,400	2,66,45,600	10,03,98,300	13,08,48,700	1,60,67,268	48,41,42,268	1,17,55,45,408	1902
18,82,19,600	2,68,20,900	13,08,97,600	13,63,98,200	2,42,88,175	50,66,24,475	1,19,42,38,808	1903
19,39,42,400	2,84,44,600	11,92,05,900	13,14,80,400	3,58,13,135	50,88,86,435	1,22,29,75,108	1904
17,87,65,550	3,40,51,800	14,14,36,300	14,52,47,800	4,88,04,039	54,83,05,489	1,26,10,03,030	1905
18,01,95,200	3,26,72,350	15,66,01,500	14,54,10,500	7,11,60,886	58,60,40,436	1,30,56,83,530	1906
19,62,79,600	3,46,61,400	15,24,52,500	14,83,87,400	6,55,46,859	59,73,27,759	1,32,94,91,430	1907
20,16,57,750	3,62,38,500	17,00,17,400	13,66,75,800	7,47,39,161	61,93,28,611	1,34,65,13,630	1908
18,96,00,503	3,90,36,150	17,04,02,800	13,05,98,950	8,28,18,869	61,24,57,269	1,36,84,96,330	1909
21,71,07,300	4,00,75,150	17,57,35,900	13,38,50,800	8,56,43,445	65,24,12,595	1,38,10,26,030	1910
23,76,54,800	4,80,68,400	17,21,84,300	14,69,34,800	9,11,80,402	69,60,22,702	1,39,96,97,830	1911
24,10,29,600	5,01,53,600	16,65,97,200	14,37,04,250	9,26,64,239	69,41,48,889	1,42,83,64,890	1912
26,23,13,600	5,21,03,300	17,72,24,000	19,46,57,250	8,01,11,004	76,64,09,154	1,45,69,47,190	1913
27,31,10,600	5,43,59,400	19,05,28,800	20,90,07,350	7,62,28,261	80,32,84,411	1,50,68,08,290	1914
27,49,71,150	4,88,54,100	19,08,78,600	21,15,51,950	7,96,73,462	81,97,86,262(c)	1,55,48,08,100	1915
28,09,26,700	4,41,17,000	20,37,28,300	22,30,65,800	10,38,78,481	85,57,16,281	1,61,95,72,700	1916
29,95,23,244	4,25,28,150	19,72,53,900	20,40,60,350	27,39,39,139	101,73,04,783	2,02,14,90,125	1917*

(c) Includes Rs. 1,38,57,000 on account of 4 per cent Terminable Loan of 1915-16 particulars of which are not available.

* Later figures are not available.

REGISTERED DEBT

No. 33.—AMOUNT (in rupees) of the RUPEE DEBT held in INDIA and in LONDON on the 31st March of each year from 1901 to 1920

	HELD IN		TOTAL (a)
	India	London	
1901	93,14,91,925	22,18,12,135	1,15,33,04,060
1902	95,82,84,249	20,36,22,034	1,16,19,06,283
1903	98,91,96,176	18,63,35,034	1,17,55,31,210
1904	1,02,28,40,476	17,13,92,234	1,19,42,32,710
1905	1,05,48,13,176	16,81,55,234	1,22,29,68,410
1906	1,09,64,21,397	16,43,82,933	1,26,08,04,330
1907	1,13,96,24,397	16,49,16,833	1,30,45,41,230
1908	1,17,59,65,397	15,23,21,733	1,32,82,87,130
1909	1,20,12,99,497	14,43,66,433	1,34,56,65,930
1910	1,21,63,04,797	15,21,19,933	1,36,84,24,730
1911	1,25,31,18,097	12,78,49,733	1,38,09,67,830
1912	1,28,23,25,497	11,73,03,533	1,39,96,29,030
1913	1,31,63,27,257	11,20,29,433	1,42,83,56,690
1914	1,35,59,74,157	10,08,74,333	1,45,68,48,490
1915	1,40,79,50,050	9,72,99,850	1,50,52,58,900
1916	1,46,59,62,150	8,82,51,650	1,55,42,13,800
1917	1,55,09,14,050	8,30,41,600	1,63,39,55,650
1918	1,93,16,75,800	7,47,56,300	2,00,64,32,100
1919	2,49,40,86,075	8,17,23,775	2,57,58,09,850
1920	2,70,44,97,934	6,82,83,775	2,77,27,81,709

(a) See note at foot of table No. 36

No. 34.

Proportion of the Registered Debt of India held by Europeans and Indians respectively, prepared on the basis of the Interest paid on each Loan at all the Treasuries throughout India during the year ending the 31st December 1917

REGISTERED DEBT

*No. 34.—DETAILED STATEMENT—PROPORTION of the REGISTERED DEBT of INDIA (in rupees) held
TREASURIES throughout INDIA during*

LOANS	EUROPEANS						
	Calcutta	Madras	Bombay	Other places in India	Total	Calcutta	Madras
IMPERIAL LOANS BEARING INTEREST							
5 per cent War Loan 1920-47	..	..	..	..	..	..	..
5½ per cent { War Bonds 1920	..	..	..	..	..	..	..
" 1922	..	..	..	..	..	..	..
4½ per cent Indore State Railway Loan .	..	..	..	..	..	..	..
4 per cent { Maharaja Scindia for State Railway	..	..	..	..	..	..	..
Gwalior Loan of 1887 . . .	..	..	..	..	..	..	..
Railway Loan from Nawab of Rampur	..	..	..	..	..	..	..
4 per cent { Terminable Loan of 1915-16 .	2,25,23,326	22,22,800	79,85,400	11,96,500	3,39,28,026	28,37,700	15,30,800
Conversion Loan of 1916-17 .	4,20,49,400	75,03,900	2,92,74,500	93,85,100	8,82,12,900	1,41,71,000	25,84,800
Loan of 1842-43	10,79,87,100	57,88,100	1,18,78,800	87,89,000	13,44,43,000	2,60,72,700	26,32,500
" of 1854-55	5,81,50,100	94,03,900	3,29,60,300	2,50,38,100	12,55,52,400	6,22,71,200	60,27,600
3½ per cent { " of 1st May 1865	6,01,00,315	94,54,500	2,26,45,500	1,43,17,500	10,65,17,815	9,91,69,794	2,09,33,600
" of 1879	32,61,100	32,33,800	30,13,300	18,98,700	1,14,06,900	22,61,000	37,35,400
" of 1900-01	5,56,83,000	49,98,100	4,90,55,700	2,01,99,000	12,99,35,800	7,65,88,550	41,42,650
3 per cent Loan of 1896-97	2,83,86,400	37,03,300	26,15,300	33,19,400	3,85,24,400	1,61,56,300	9,40,800
PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST							
4 per cent { Mathra-Hattaras Railway (N.- W. P.)	..	..	..	..	..	..	..
Cawnpore-Achneyra Railway .	..	..	..	..	..	..	..
Cawnpore-Achneyra section of Rajputana-Malwa Railway .	..	..	..	..	..	..	..
(a) 37,81,40,741	4,63,08,400	15,94,28,800	8,46,43,300	63,85,21,241	29,95,23,244	4,25,28,16	
(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be					25,91,57,701	..	..
Add amount of enfaced notes held in London					7,65,06,400	..	..
TOTAL					1,00,41,85,342	..	..

(a) Includes Paper Currency Reserve

(b) Applying the proportion of notes actually presented for interest to the balance of notes not presented, the relative proportion of paper held by Europeans and Indians will be

Add amount of enfaced notes held in London

TOTAL

REGISTERED DEBT

EUROPEANS and INDIANS respectively, prepared on the basis of the INTEREST paid on each LOAN at all the year ended the 31st December, 1917*

DIANS			GRAND TOTAL	Total of each group of loans	Balance of principal not presented for interest	Amount held in London	Amount of Debt on 31st December 1917	LOANS
Bombay	Other places in India	Total						
								IMPERIAL LOANS BEARING INTEREST
					17,25,82,600	6,96,200	17,32,78,800	War Loan 1929-1947, 5 per cent
..	..	..	..	..	17,61,11,350	1,800	17,61,13,150	War Bonds 1920
..	..	..	..	..	11,03,45,475	2,300	11,03,47,775	" 1922
..	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	..	..	1,00,00,000	Indore State Railway Loan 4½ per cent
..	1,50,00,000	1,50,00,000	1,50,00,000	2,71,00,000	..	..	1,50,00,000	Maharaja Scindia for State Railway
..	74,00,000	74,00,000	74,00,000		..	..	74,00,000	Gwalior Loan of 1887
..	47,00,000	47,00,000	47,00,000		..	..	47,00,000	Railway Loan from Nawab of Rampur
50,59,000	29,38,100	1,23,65,600	4,62,93,626		36,85,874	2,500	4,99,82,000	Terminable Loan of 1915-16
66,89,900	1,14,84,700	3,49,30,400	12,31,43,300	16,94,36,926	1,08,37,500	..	11,02,66,700	Conversion Loan of 1916-17
1,81,59,200	1,59,13,800	6,27,78,200	19,72,21,200		1,08,26,800	93,98,800	21,74,46,800	Loan of 1842-43
3,43,75,900	3,25,27,400	13,52,02,100	26,07,54,500	1,14,11,89,559	84,68,900	4,07,79,600	31,00,03,000	" of 1854-55
4,12,87,000	4,68,86,350	20,83,76,744	31,48,94,559		3,25,92,791	1,45,09,200	36,19,96,556	" of 1st May 1865
49,62,200	50,71,000	1,80,29,900	2,94,36,500		5,38,900	63,37,100	3,63,12,500	" of 1879
8,13,27,000	4,68,93,800	20,89,47,000	33,88,82,800		24,42,500	20,30,600	34,33,55,900	" of 1900-01
39,93,700	51,45,200	2,56,36,000	6,41,60,400	6,41,60,400	46,55,950	27,48,300	7,15,64,650	Loan of 1896-97 3 per cent
								PROVINCIAL DEBENTURE LOANS NOT BEARING INTEREST
..	..	..	..	..	1,800	..	1,800	Mathra-Hatras Railway (N.-W. P.)
..	..	..	..	..	900	..	900	Cawnpore-Achneyra Railway
..	..	..	..	..	5,500	..	5,500	Cawnpore-Achneyra section of Rajputana-Malwa Railway
19,72,58,900	20,40,60,350	74,33,65,644	(b) 1,41,18,86,885	1,41,18,86,885	(c) 53,30,96,840	7,65,06,400	(d) 2,00,67,76,025	TOTAL
..	..	27,39,39,139	53,30,96,840	(c) Includes Rs 40,00,000 of 3½ % Loan of 1854-55 notes with coupons attached, payable to bearer				
..	..	..	7,65,06,400	(d) Balance of this Loan on 30th September, 1917 (i.e., prior to conversion) was Rs. 13,89,00,800 (on which the Statement was worked out). The decrease of Rs. 1,47,14,100, is due to conversion of Notes into 5% War Loan.				
..	..	101,73,04,783	2,02,14,90,125					

* Later figures are not available as the classification of the debt as held by Europeans and Indians has been discontinued.

REGISTERED DEBT

No. 35.—LOANS (in sterling) raised in ENGLAND

DESCRIPTION OF LOAN		Rate of Interest	Total amount of Interest payable in the half-year ended 31st March 1920
BEARING INTEREST			£
1	East Indian Railway Debenture Stock	4½ per cent. .	32,302
2	Eastern Bengal Railway Debenture Stock	4 „ .	6,973
3	South Indian Railway Debenture Stock	4½ „ .	9,562
4	Great Indian Peninsula Railway Debenture Stock	4 „ .	54,029
5	India 2½ per cent Stock	2½ „ .	146,062
6	India 3½ per cent Stock	3½ „ .	1,572,206
7	India 3 per cent Stock	3 „ .	976,638
			£ 2,797,772

India debt created and issued under the East India Loans (Railways and Irrigation) Act, 1910, at the 31st March 1920

Debt incurred.		Proceeds.
£ s. d. 1,689,695 3 6	Balance of the issue of £3,500,000 India 3½ per cent Stock in March 1911, brought to account in the year 1911-12. Portion of £3,000,000 India 3½ per cent Stock issued in April 1912 to provide for State Railway Construction and for granting advances to Railway Companies.	£ s. d. 1,600,432 4 4
1,908,667 15 8		1,748,933 15 9
£3,598,362 19 2		£3,349,366 0 1

and OUTSTANDING on the 31st MARCH 1920

	DATE OF TERMINATION OF LOAN	Amount of Debt outstanding on 1st October 1919	Amount of Debt incurred during the half-year ended 31st March 1920	Moneys raised during the half-year ended 31st March 1920	Amount of Debt paid off or discharged during the half-year ended 31st March 1920	Amount of Debt outstanding on 31st March 1920
		£	£	£	£	£
1	.....	1,435,650	—	—	—	1,435,650
2	.....	348,666	—	—	—	348,666
3	.....	425,000	—	—	—	425,000
4	.....	2,701,450	—	—	—	2,701,450
5	Redeemable on or after 5th October 1926, upon one year's notice .	11,684,987	—	—	—	11,684,987
6	Redeemable on or after 5th January 1931, upon one year's notice .	82,915,206	—	—	{ 209,788* }	89,633,206
7	Redeemable on or after 5th October 1948, upon one year's notice .	65,109,189	—	—	{ 72,212† }	65,109,189
	TOTAL DEBT IN ENGLAND	171,620,148	—	—	282,000	171,388,148

SINKING FUNDS created pursuant to Section 51 of Act 42 and 43 Vict., c. 206, and section 2 (a) of Act 44 and 45 Vict., c. 53, and the application thereof

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL
	£328,462-1-2, East Indian Railway Annuity	£64,350, East Indian Railway 4½ per cent Debenture Stock	£22,311-10-6, Eastern Bengal Rail- way Annuity	£62,642, Eastern Bengal Railway 4 per cent Debenture Stock	£200,467-10-5, Scinde, Punjab, and Delhi Railway Annuity	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
India Debt created and issued under Acts 42 and 43 Vict., c. 43, 44 and 45 Vict., c. 53, and 48 and 49 Vict., c. 25, in redemption of liabilities charged on the revenues of India:						
India 4 per cent Stock	5,115,938 15 0	—	—	—	—	5,115,938 15 0
India 4 per cent Rupee Debt, Rs. 1,06,750, at 1s. 4d. the rupee	7,116 13 4	—	—	—	—	7,116 13 4
India 3½ per cent Stock	2,235,168 11 8	43,168 0 0	541,054 7 4	67,005 7 1	4,911,621 6 1	7,809,017 12 2
India 3 per cent Stock	215,242 15 2	82,597 6 0	—	708 0 0	—	248,545 1 2
India Debt created and issued	7,573,466 15 2	80,765 6 0	541,054 7 4	67,713 7 1	4,911,621 6 1	13,174,621 1 8
India Debt purchased and cancelled to 30th September, 1919:—						
India 4, 3½, 3 and 2½ per cent Stocks	3,389,926 10 4	17,481 6 3	225,403 13 3	11,823 12 0	1,946,953 2 5	5,541,168 4 3
* India Debt purchased and cancelled during the half-year ended 31st March 1920:						
India 3½ per cent Stock purchased with £35,450 2s. 8d., being the difference between the sums retained by the Secretary of State during the half-year, in respect of the liabilities redeemed by him, and the interest on the stock originally created for the redemption thereof	30,903 13 5	185 3 8	2,650 18 4	114 10 1	23,432 18 11	India 3½ per cent Stock £209,787 11 5
India 3½ per cent Stock purchased with £94,088 4s. 10d., being interest on the amounts standing to the credit of the funds	92,156 17 11	481 19 11	6,212 10 2	312 15 4	53,836 3 8	
India Debt purchased and cancelled	3,462,987 1 8	18,148 9 10	234,267 1 9	11,820 17 5	2,023,722 5 0	5,750,945 15 8
Balance of India Debt issued as above, outstanding on 31st March 1920:—						
India 3½ per cent Stock (a)	8,545,318 9 6					
India 3 per cent Stock (b)—974,897	6 11					
India 3½ per cent (formerly 4 per cent) Rupee Debt	7,116 13 4					
India 2½ per cent Stock (c)—153,857	9 11					
	4,110,479 13 6	62,616 16 2	306,787 5 7	55,892 9 8	2,887,899 1 1	7,423,675 6 0

† Stock purchased and cancelled in respect of the "Discount Sinking Fund," by the application of £44,669 13s. 0d. towards the redemption of debt incurred in excess of money raised thereby

(a) India 3½ per cent Stock having been substituted for the balance of India 4 per cent stock.

(b) " 3 per cent Stock having been purchased and cancelled instead of India 3½ per cent stock.

(c) " 2½ per cent Stock having been purchased and cancelled instead of India 3½ or 3 per cent stock.

REGISTERED DEBT

(60)

No. 36.—AMOUNT of each RUPEE LOAN (in rupees) held in INDIA and LONDON on the 31st March 1920.

Imperial Loans bearing interest	When raised	When terminable	HELD IN				Total amount of loan	Total amount of interest	Dates when interest is payable
			India		London				
5½ per cent War Bonds 1920 .	Aug. 15, 1917	Aug. 15, 1920	19,12,27,300		21,050		19,12,43,350		Feb. 15 and Aug. 15
" " 1922 .		" " 1922	11,19,45,275		9,75,550		11,29,20,825		
" " 1921 .	Sept. 15, 1918	Sept. 15, 1921	25,24,90,400		5,075		25,24,95,475		Mar. 15 " and Sep. 15
" " 1923 .	" "	" 1923	1,66,08,400		1,200		1,66,09,600		"
" " 1925 .	" "	" 1925	3,72,77,750		3,400		3,72,81,150		"
" " 1928 .	" "	" 1928	25,61,22,375		7,57,950		25,68,80,325		"
				86,56,71,500		17,64,225	86,74,35,725	4,77,08,965	
5 " War Loan 1929-47	Aug. 15, 1917	Aug. 15, 1947	25,05,57,850		76,850		25,06,34,700	1,25,31,735	Feb. 15 and Aug. 15
" " Loan 1945-55	Oct. 15, 1919	Oct. 15, 1955	21,28,62,900	46,34,20,750	"		21,28,62,900	1,00,43,145	
4½ per cent Indore State Railway Loan	1870-77	After 101 years		1,00,00,000	"	76,850	46,34,97,600	4,50,000	Apl. 15 and Oct. 15
4 per cent Maharaja Scindia for State Railway	"	Perpetual	1,50,00,000				1,50,00,000	6,00,000	June 5 and Dec. 5
" " Gwalior Loan of 1887 .	1887	By instalments of 12 lakhs	62,00,000				62,00,000	2,48,000	
" " Railway Loan from Nawab of Rampur	1892-93	One year's Notice	47,00,000				47,00,000	1,88,000	Apl. 1 and Oct. 1
				2,59,00,000		"	2,59,00,000		"
4 per cent Terminable Loan of 1915-16 .	Dec. 1, 1915	Nov. 30, 1923	4,99,75,600		6,400		4,99,82,000		
" " Conversion Loan of 1916-17 .	Oct. 1, 1916	Oct. 1, 1936	9,49,97,400	14,49,73,000	40,07,700	40,14,100	9,90,05,100	59,59,484	May 31 and Nov. 30
							14,89,87,100		Apl. 1 and Oct. 1
3½ per cent Loan of 1842-43 .	Feb. 1, 1843	Three months' notice	20,19,32,300		72,72,600		20,92,04,900		Feb. 1 and Aug. 1
" " " of 1854-55 .	June 30, 1854		26,02,48,634		3,34,35,300		29,36,83,934		June 30 and Dec. 31
" " " of 1865 .	May 1, 1865		32,63,35,300		1,34,33,000		33,97,68,300		May 1 and Nov. 1
" " " of 1879 .	Jan. 16, 1879		3,19,18,400		44,88,800		3,64,07,200		Jan. 16 and July 16
" " " of 1900-01 .	June 30, 1900	Sep. 30, 1920	31,03,06,900		14,24,800		31,17,31,700		June 30 and Dec. 31
				1,13,07,41,534		6,00,54,500	1,19,07,96,034	4,16,77,861	
3 " " of 1896-97 .	June 30, 1896	Three months' notice.		6,37,83,650		23,74,100	6,61,57,750	19,84,732	June 30 and Dec. 31
Imperial Loans not bearing interest									
Provincial Debenture Loans not bearing interest									
4 per cent Muttra-Hathras Light Railway	Apl. 1, 1881 .	June 30, 1905 .	1,800				1,800		Apl. 1
" " Cawnpore-Achmeyra Railway	July 1, 1885 .	Mar. 31, 1905 .	900				900		Jan. 1 and July 1
" " Cawnpore-Achmeyra Section of the Rajputana Malwa Railway	Jan. 1, 1888 .	"	4,800				4,800		"
				7,500		"	7,500		
TOTAL .			2,70,44,97,934		6,82,83,775		2,77,27,81,709	12,19,91,922	

N.B.—The figures in the column " Total amount of loan " have been taken from the registers of the Public Debt Office and do not correspond exactly with those in the Government books

No. 37.—AMOUNT of INTEREST (in rupees) due on the PUBLIC DEBT of INDIA in each month of the year 1919-20

MONTHS	INDIA			LONDON
	Amount of half-yearly interest due in each month	MONTHLY AVERAGE AMOUNT OF INTEREST DUE	TOTAL	Total amount of half-yearly interest due in each month
		On treasury notes		
1919 April	18,99,628	1,541	19,01,169	80,094
May	66,65,989	1,541	66,67,530	2,78,144
June	1,08,33,496	1,541	1,08,35,037	7,55,281
July	5,36,135	1,541	5,37,676	1,04,561
August	1,84,14,013	1,541	1,84,15,554	2,01,700
September	1,56,32,886	1,541	1,56,34,427	21,220
October	19,00,028	1,541	19,01,569	80,094
November	66,73,342	1,541	66,74,883	2,67,859
December	1,08,88,996	1,541	1,08,90,537	6,98,788
1920 January	5,50,160	1,541	5,51,701	88,898
February	1,81,14,782	1,541	1,81,16,323	1,65,972
March	1,54,68,330	1,541	1,54,69,871	21,385
TOTAL	10,75,77,785	18,492	10,75,96,277	27,63,996

REGISTERED DEBT

No. 38—CASH BALANCES in the PUBLIC TREASURIES and in the PRESIDENCY BANKS and their BRANCHES on the last day of each month in each year from 1900-1901 to 1919-20

	April	May	June	July	August	September	October	November	December	January	February	March	Adjusted balance for last month of the official year
	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)
1900-01	11,83,99	12,74,11	13,12,56	14,21,25	11,17,08	9,77,40	9,20,25	8,79,89	10,04,43	13,91,23	13,23,97	15,90,70	15,89,85
1901-02	14,98,18	15,51,75	17,68,87	17,01,87	16,43,74	16,17,62	14,44,63	11,62,82	10,30,91	13,71,37	13,50,10	17,87,91	17,82,05
1902-03	16,16,97	16,27,55	18,26,26	18,09,38	16,92,96	15,18,86	13,78,58	13,34,01	12,32,21	14,53,10	16,51,48	18,12,36	18,12,36
1903-04	26,08,35	17,04,39	18,25,43	18,67,23	15,85,75	14,04,47	11,67,06	11,05,33	11,37,52	13,80,67	14,84,25	17,80,43	17,80,43
1904-05	15,45,98	15,77,89	17,87,02	20,65,32	19,14,33	17,94,45	15,91,26	13,82,89	11,29,08	12,54,05	13,86,32	16,12,18	16,12,47
1905-06	14,48,97	15,64,60	17,57,11	15,79,55	19,74,96	16,99,29	12,54,01	10,29,25	11,23,36	14,74,36	16,91,25	17,67,55	17,67,23
1906-07	16,55,05	15,85,36	17,59,24	17,18,20	17,89,23	14,36,63	12,43,42	11,84,47	10,45,53	12,94,58	13,96,20	15,48,18	15,49,24
1907-08	12,20,34	14,76,56	15,72,60	17,14,20	16,85,82	19,11,48	17,82,07	14,49,33	11,84,18	13,63,95	15,77,87	19,28,14	19,27,74
1908-09	19,31,92	18,33,79	17,44,19	19,53,61	15,49,90	12,11,86	11,09,55	9,88,22	9,32,99	11,27,39	12,74,79	15,35,32	15,35,37
1909-10	11,37,41	13,07,06	14,06,54	13,60,86	12,07,10	11,83,12	9,92,25	10,04,83	10,15,84	13,67,74	15,62,33	18,44,42	18,44,31
1910-11	15,77,73	17,54,43	20,14,90	21,41,82	19,63,43	18,65,85	16,12,66	14,65,40	13,17,85	15,00,99	17,16,63	20,36,19	20,35,04
1911-12	19,13,95	18,97,77	21,23,13	22,65,64	20,30,55	17,72,33	16,22,19	15,56,40	14,61,16	15,17,96	15,78,79	18,43,96	18,41,95
1912-13	16,93,94	18,55,27	22,60,96	24,57,61	25,67,78	26,18,54	22,50,92	24,14,14	21,99,40	24,73,85	26,00,39	28,94,44	28,93,97
1913-14	25,92,29	25,41,58	27,82,03	32,20,70	30,60,89	26,71,30	21,90,44	21,53,43	18,17,87	20,85,19	21,71,11	22,84,98	23,41,24
1914-15	21,47,05	22,13,22	24,74,03	29,93,24	21,89,41	15,22,57	13,85,79	13,55,04	14,50,50	18,97,48	19,99,32	22,17,29	22,16,90
1915-16	19,61,41	17,19,37	17,41,55	21,04,96	22,35,68	19,37,22	15,71,82	12,46,57	13,02,06	16,49,29	17,27,90	18,21,72	18,02,41
1916-17	15,77,63	14,46,85	18,22,74	20,41,51	18,29,65	17,64,62	16,68,05	15,53,87	14,59,72	18,33,40	19,59,37	22,94,41	22,93,98
1917-18	24,72,65	32,48,70	39,56,93	35,96,25	26,46,92	20,73,75	18,58,08	16,51,76	16,79,48	22,84,42	25,25,57	22,99,38	22,98,78
1918-19	17,47,72	19,86,23	23,86,03	16,16,69	14,89,62	27,64,95	16,89,18	13,66,13	14,72,60	15,75,86	19,21,22	25,96,81	25,95,04
1919-20	21,67,62	16,22,01	16,49,84	15,55,92	18,78,85	14,18,41	18,73,03	19,53,38	14,06,44	29,15,31	29,13,57	26,48,53	26,47,60

No. 39.—AMOUNT in the RESERVE TREASURIES of the GOVERNMENT of INDIA on the last day of each month in each year from 1900-1901 to 1919-20

	April	May	June	July	August	September	October	November	December	January	February	March
	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)	Rs(1,000)
1900-01	1,89,88	2,49,21	2,19,10	4,13,25	1,61,45	1,56,27	86,36	1,24,52	2,06,88	3,60,95	2,61,60	3,86,72
1901-02	4,09,32	4,17,50	5,05,37	4,98,64	5,78,62	5,96,39	5,80,08	3,23,89	1,25,33	2,60,21	2,14,64	5,25,25
1902-03	4,83,17	5,30,27	5,78,19	5,85,20	5,34,43	4,33,04	3,34,48	2,88,52	2,05,53	2,01,31	3,42,62	4,54,43
1903-04	3,71,57	5,07,41	5,44,44	5,58,00	4,00,92	3,04,74	2,61,38	2,08,28	1,80,88	2,85,84	3,14,38	4,53,59
1904-05	2,91,27	3,01,21	4,14,59	6,80,08	6,32,39	5,67,82	5,83,55	4,13,67	1,50,67	1,40,71	2,02,69	2,87,41
1905-06	2,17,85	3,10,93	4,13,55	2,88,21	7,57,58	5,67,02	2,41,48	1,46,59	2,37,75	3,30,93	3,94,93	4,09,82
1906-07	4,29,50	4,12,40	5,79,70	5,26,26	6,31,52	3,64,56	2,97,73	2,79,95	1,60,07	1,76,51	2,03,36	3,31,10
1907-08	2,77,94	3,70,95	4,64,64	5,17,82	5,99,08	8,40,37	7,22,63	4,39,00	3,20,44	3,07,67	3,44,22	5,96,59
1908-09	6,89,35	6,86,58	5,79,57	7,41,47	4,68,23	2,31,29	1,64,38	1,22,22	75,92	1,57,57	1,52,01	4,39,83
1909-10	1,01,65	3,47,78	3,81,09	2,21,59	2,75,24	2,40,43	1,48,26	1,56,62	1,73,74	2,44,84	2,99,79	5,32,38
1910-11	4,21,66	5,86,35	8,40,25	9,48,60	8,50,66	7,18,37	4,63,13	3,88,51	2,81,60	3,88,58	4,51,65	6,58,15
1911-12	6,26,55	6,83,22	8,18,14	9,61,99	7,84,46	5,68,73	3,91,55	3,49,52	3,23,48	3,10,81	2,86,72	5,19,90
1912-13	4,56,89	6,63,78	9,46,33	10,95,90	13,85,70	14,48,64	11,66,89	12,83,21	10,61,80	10,83,88	9,90,26	12,68,38
1913-14	11,86,05	12,20,17	13,31,51	15,97,93	15,53,24	11,78,27	7,60,95	7,71,98	5,26,12	4,88,37	5,43,73	7,39,90
1914-15	6,15,32	7,71,33	9,10,78	9,17,55	3,85,11	1,73,65	1,98,19	1,61,95	2,15,35	3,98,35	3,40,27	5,98,02
1915-16	3,89,68	2,99,47	3,66,17	7,13,56	5,33,46	5,12,27	4,08,22	1,55,02	1,36,49	3,11,41	2,64,85	3,58,90
1916-17	1,84,95	1,73,66	3,37,85	4,75,40	4,37,49	5,27,83	4,05,18	3,68,32	3,10,56	4,34,28	4,96,20	4,57,63
1917-18	81,66	4,08,00	5,52,72	8,88,26	7,73,41	2,92,45	3,32,35	3,54,43	3,54,37	3,78,01	4,38,51	2,43,19
1918-19	4,54,91	1,58,34	2,35,19	1,13,68	2,19,21	2,52,28	1,01,92	82,00	77,66	1,72,44	1,67,83	3,57,39
1919-20	1,07,09	54,44	85,73	96,15	88,89	1,11,58	1,25,33	1,13,62	63,55	4,14,32	3,44,09	1,55,57

NOTE.—These amounts are included in the Cash Balances entered in Table No. 38

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON

[FOR TABLES, SEE PAGES 63 TO 65]

The amount of Government promissory notes enfaced for payment of interest in London, the amount re-transferred from London to India, and the net amount outstanding in London have been as follow :—

	ENFACED	RE-TRANSFERRED	OUTSTANDING
	R	R	R
Average of five years 1860-1864 . .	1,37,33,540	85,04,740	7,25,60,893
" " 1865-1869 . .	2,49,84,496	1,48,20,854	13,02,76,567
" " 1870-1874 . .	3,37,49,474	3,78,59,112	14,72,35,672
" " 1875-1879 . .	3,62,96,804	2,62,72,336	14,54,17,528
" " 1880-1884 . .	2,85,78,566	2,50,93,594	20,41,95,116
" " 1885-1889 . .	2,31,07,148	2,09,94,196	20,38,16,555
" " 1890-1894 . .	5,09,56,694	4,83,68,398	25,16,71,362
" " 1895-1899 . .	3,48,50,600	3,90,42,164	23,27,80,995
" " 1900-1904 . .	1,81,70,960	2,71,18,000	19,55,40,718
" " 1905-1909 . .	1,42,18,860	1,67,09,620	15,87,62,568
" " 1910-1914 . .	61,90,740	1,73,42,580	11,82,91,760
" " 1915-1919 . .	42,22,930	88,44,877	8,24,68,155
For the year 1920 . .	30,46,950	1,45,65,175	6,48,07,304

Until 1866 the average amount outstanding annually varied between R6·4 crores and R7·9 crores, but in that year it rose suddenly to R11·9 crores and reached R16·9 crores in 1870. From 1871 it again declined, and, until 1878, it stood between R13 crores and R14·8 crores. There was then a rapid increase to R16·9 crores in 1879 and to R19·2 crores in 1880. Then followed a slower rate of increase attended with fluctuations. The amount outstanding rose to R21·2 crores in 1882 and declined again to about R19·2 crores in 1887, rising again in 1889 to R21·8 crores. Then followed another period of very rapid increase. In 1891, 1892, and again in 1896 the average amount outstanding was over R26 crores. In the following year it fell to R23 crores, and from 1898 to 1902 it fluctuated between R20 crores and R22 crores. Since 1902 there has been more or less a steady decline. From R18 crores in 1903 it receded in 1908 to R14·9 crores. It slightly recovered and rose to nearly R15½ crores in 1909, but again fell to R14·4 crores in 1910. There was a gradual decline since then, and in 1918 the figure receded to about R7½ crores. In the year 1919 there was a slight recovery to about R8 crores, but in 1920 it again fell to about R6·5 crores, which is the lowest figure touched since 1865.

SECURITIES ENFACED FOR PAYMENT OF INTEREST IN LONDON*

No. 40.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES ENFACED for PAYMENT OF INTEREST in LONDON at the end of each month from 1900 to 1920

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1900 . . .	56,49,700	16,96,100	33,50,100	7,11,400	22,72,700	34,17,800	73,66,400	31,98,000	48,48,400	42,76,100	16,46,300	57,98,000	4,42,31,000
1901 . . .	47,72,600	13,01,400	37,28,600	22,05,800	12,41,100	15,44,300	14,15,500	2,01,800	4,23,400	9,22,900	8,33,000	4,64,000	1,90,59,400
1902 . . .	27,06,300	3,28,200	10,61,200	8,24,800	20,15,800	3,86,200	19,33,000	12,08,500	10,33,900	3,63,700	5,67,800	2,26,700	1,26,56,600
1903 . . .	10,82,300	7,55,800	5,56,100	2,63,600	2,18,000	2,06,000	10,48,200	8,89,800	6,83,500	3,45,800	2,78,900	5,42,700	68,66,200
1904 . . .	4,58,100	20,26,100	3,38,300	2,17,300	11,23,000	7,33,500	3,03,600	3,88,600	3,80,100	17,61,500	1,83,500	1,28,000	80,41,600
1905 . . .	16,77,500	11,81,200	35,21,800	16,18,100	7,51,500	2,66,900	1,73,500	5,44,600	3,12,700	1,61,200	1,97,900	6,16,900	1,09,63,600
1906 . . .	31,91,000	8,54,400	17,00,800	5,45,200	14,35,500	17,02,800	6,66,000	23,60,200	3,15,600	13,90,400	1,00,000	57,71,900	2,00,34,000
1907 . . .	3,42,300	3,88,500	5,34,900	17,14,900	6,77,800	61,900	94,500	6,67,300	2,17,100	2,03,800	16,34,500	34,000	65,71,500
1908 . . .	2,83,400	1,99,400	1,99,400	9,35,800	9,88,800	7,36,000	3,45,200	2,83,300	4,21,900	3,56,000	2,29,300	18,81,900	68,66,000
1909 . . .	3,37,000	8,61,700	2,96,800	39,20,400	76,21,200	33,50,900	8,61,500	13,70,500	3,76,100	67,71,100	1,51,500	7,40,500	2,66,59,200
1910 . . .	7,99,100	17,49,000	9,59,200	1,05,300	3,93,100	1,73,700	71,80,700	3,59,100	2,06,800	1,25,700	2,35,800	9,94,800	1,33,42,300
1911 . . .	7,22,700	5,58,600	3,28,000	3,97,500	2,01,600	2,95,500	1,97,900	2,36,300	2,17,600	1,02,900	1,73,600	78,000	35,10,200
1912 . . .	3,53,700	2,08,200	7,42,400	3,39,700	16,500	6,500	5,43,800	20,88,000	2,10,500	10,39,300	9,63,700	56,000	65,73,300
1913 . . .	86,400	5,90,100	7,93,900	1,43,500	1,61,600	1,12,900	52,000	2,62,100	2,90,800	1,10,500	1,15,500	7,34,800	34,54,100
1914 . . .	3,33,100	21,65,400	4,17,500	2,64,600	31,800	68,200	56,900	3,65,900	2,82,500	34,300	52,100	1,500	40,73,800
1915 . . .	1,14,350	1,34,000	30,000	59,700	13,83,400	29,000	23,200	5,45,000	86,500	11,12,300	34,000	8,400	35,59,850
1916 . . .	3,31,900	12,24,000	41,300	13,700	30,500	19,500	5,200	98,000	20,18,000	1,41,600	20,22,400	..	59,46,200
1917 . . .	77,000	17,000	3,79,800	600	44,600	..	8,600	..	2,300	6,83,200	1,08,600	2,46,200	15,67,900
1918 . . .	71,200	4,900	37,200	2,000	500	3,800	1,200	2,60,000	7,18,700	7,700	15,800	900	11,23,900
1919 . . .	20,15,725	20,48,900	45,45,950	30,225	51,200	15,000	37,400	45,600	54,300	27,500	12,500	37,500	89,16,800
1920 . . .	21,900	85,650	2,63,000	5,700	1,38,500	1,08,000	1,73,000	1,000	1,33,800	15,65,400	5,33,400	17,600	36,46,950

*Compiled from figures supplied by the Bank of Bengal.

ENFACED SECURITIES

No. 41.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES RE-TRANSFERRED to the INDIA REGISTER at the end of each month from 1900 to 1920

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1900 . . .	39,79,600	59,89,900	29,53,700	4,19,800	18,74,200	31,56,000	11,64,700	8,21,600	7,62,800	80,77,300	49,67,100	37,47,800	3,71,54,000
1901 . . .	22,77,400	24,90,600	7,15,000	6,57,500	1,02,75,600	8,58,900	35,27,900	25,56,000	59,73,500	30,70,400	12,17,000	6,56,100	3,41,56,800
1902 . . .	10,16,500	12,21,500	6,31,300	15,54,400	20,16,300	30,40,700	15,39,500	20,16,700	15,62,200	21,09,000	14,39,500	49,11,500	2,21,50,100
1903 . . .	9,15,600	19,67,200	60,78,500	4,88,200	7,93,300	9,27,600	30,22,500	28,28,900	33,08,300	37,47,000	25,36,000	19,09,300	2,85,22,400
1904 . . .	12,03,000	7,13,400	7,59,300	13,20,700	12,83,000	16,60,100	8,30,300	9,95,700	13,24,000	14,70,800	10,40,100	10,06,800	1,36,06,700
1905 . . .	16,71,800	17,70,200	4,63,400	95,000	3,21,001	12,05,700	6,09,700	1,89,500	52,49,000	8,04,500	7,23,100	14,37,100	1,45,40,601
1906 . . .	5,29,100	14,56,100	14,81,400	6,44,000	15,29,100	13,53,400	21,28,600	8,40,500	4,47,700	2,50,000	12,09,000	16,52,000	1,29,20,900
1907 . . .	25,19,100	4,67,400	25,79,100	22,01,700	17,57,500	14,10,000	25,86,000	34,12,400	12,25,000	18,30,200	11,86,800	18,03,800	2,24,79,000
1908 . . .	9,08,900	5,22,400	2,38,300	2,89,000	29,95,000	19,87,900	11,98,300	21,89,300	14,57,600	4,50,300	3,25,000	3,35,700	1,32,47,700
1909 . . .	9,63,100	20,17,600	10,70,800	1,71,500	12,03,000	15,34,900	10,80,600	6,09,700	10,73,200	22,91,900	34,62,400	48,76,200	2,03,59,900
1910 . . .	26,82,000	11,10,600	8,21,500	14,94,300	25,86,000	93,86,900	23,82,500	25,43,000	32,18,400	8,18,100	15,95,900	4,71,500	2,91,19,700
1911 . . .	22,55,000	13,90,900	75,72,000	14,36,800	16,81,200	5,11,000	24,75,500	6,83,000	8,94,900	5,19,300	5,60,000	3,22,000	1,97,07,500
1912 . . .	20,24,400	18,47,000	13,95,400	10,95,700	17,63,700	33,87,500	7,49,900	4,49,600	5,00,500	12,03,300	9,86,100	5,88,500	1,56,91,000
1913 . . .	8,50,800	3,28,700	4,04,200	10,18,000	16,42,700	21,81,700	9,55,500	10,63,500	10,27,700	7,57,900	9,41,200	7,49,900	1,19,11,800
1914 . . .	15,58,600	31,79,300	9,88,900	15,29,900	6,47,000	5,59,700	5,29,300	6,21,300	1,36,900	28,500	1,13,000	4,00,900	1,02,91,300
1915 . . .	1,00,533	90,500	2,55,000	6,61,700	22,92,300	7,28,500	26,98,960	30,67,700	11,13,900	3,16,800	6,70,100	7,00,700	1,29,06,633
1916 . . .	1,28,400	10,500	13,27,400	5,89,000	18,74,150	4,39,300	1,34,000	15,300	2,93,300	22,82,800	7,63,700	1,26,400	79,23,250
1917 . . .	11,07,500	14,64,800	10,03,600	23,47,200	11,54,400	20,000	21,95,500	3,19,800	4,72,000	1,53,200	2,98,700	6,63,700	1,12,05,200
1918 . . .	4,44,800	13,27,600	91,200	..	3,34,700	1,00,590	6,58,800	43,890	..	92,100	1,01,300	1,51,000	35,45,600
1919 . . .	7,27,800	46,100	1,92,600	80,000	7,04,400	2,01,900	5,55,600	7,46,500	11,71,900	8,83,500	19,32,200	14,01,200	86,43,700
1920 . . .	19,26,900	30,38,600	14,79,075	17,70,800	21,51,250	17,09,150	12,23,900	82,700	5,93,100	76,700	13,93,200	1,19,800	1,45,65,175

No. 42.—AMOUNT (in rupees) of GOVERNMENT PROMISSORY NOTES OUTSTANDING in the LONDON REGISTER at the end of each month from 1900 to 1920

	January	February	March	April	May	June	July	August	September	October	November	December	Average
1900	21,20,55,630	20,77,91,830	20,81,88,280	20,84,80,330	20,90,78,830	20,98,40,630	21,55,42,330	21,84,18,730	22,25,04,830	21,97,08,130	21,54,42,330	21,74,92,510	21,85,89,072
1901	21,99,87,734	21,87,98,534	22,18,12,134	22,34,60,434	21,44,25,934	21,51,11,334	21,29,98,934	21,06,43,834	20,50,98,734	20,29,51,234	20,25,67,234	20,23,95,134	21,25,20,934
1902	20,40,85,434	20,31,92,134	20,36,22,034	20,28,92,434	20,28,91,934	20,02,87,434	20,06,30,934	19,98,22,734	19,92,94,434	19,75,49,134	19,66,86,434	19,29,01,634	20,03,17,220
1903	19,36,68,834	19,18,57,434	18,63,35,034	18,61,10,434	18,55,35,134	18,48,13,534	18,28,39,234	18,09,00,134	17,82,75,334	17,48,74,134	17,26,12,034	17,12,45,434	18,23,72,226
1904	17,05,90,534	17,14,13,234	17,13,92,234	17,02,88,834	17,01,28,834	16,92,02,234	16,86,75,534	16,80,68,434	16,71,24,534	16,74,15,734	16,65,59,134	16,56,80,334	16,89,04,124
1905	16,56,86,034	16,50,97,034	16,31,55,234	16,96,78,334	17,01,08,833	16,91,70,033	16,87,38,833	16,90,88,033	16,41,52,033	16,35,08,733	16,29,23,533	16,21,03,333	16,65,33,836
1906	16,47,65,233	16,41,63,533	16,43,82,933	16,42,84,133	16,41,90,533	16,45,39,933	16,30,77,833	16,45,97,533	16,44,65,433	16,56,05,833	16,44,96,833	16,92,16,373	16,48,15,541
1907	16,70,39,933	16,69,61,333	16,49,16,833	16,44,30,033	16,33,50,333	16,26,02,233	15,95,10,733	15,87,65,633	15,57,57,133	15,41,39,733	15,45,78,433	15,33,09,133	16,02,29,356
1908	15,26,83,633	15,23,60,633	15,23,21,733	15,29,68,533	15,09,62,333	14,97,11,033	14,88,57,933	14,70,06,933	14,59,71,233	14,56,75,933	14,55,81,233	14,69,27,433	14,92,94,133
1909	14,62,96,333	14,51,40,433	14,43,66,433	14,31,15,333	15,45,33,533	15,63,49,533	15,81,30,433	15,68,91,233	15,61,94,133	16,06,73,833	15,73,62,433	15,32,26,733	15,29,39,991
1910	15,13,49,833	15,19,32,233	15,21,19,033	15,07,30,933	14,85,38,033	13,93,24,833	14,41,23,033	14,19,39,133	13,89,37,533	13,82,95,133	13,69,35,033	13,74,58,333	14,43,14,833
1911	13,59,26,633	13,50,93,733	12,78,49,733	12,68,10,433	12,59,30,833	12,57,15,833	12,34,37,733	12,29,85,033	12,23,07,833	12,18,91,433	12,15,05,033	12,12,61,033	12,53,92,860
1912	11,95,95,333	11,79,56,533	11,78,03,533	11,65,47,533	11,48,00,333	11,17,19,233	11,15,13,233	11,31,51,633	11,28,61,633	11,26,97,633	11,23,75,233	11,21,42,733	11,44,13,725
1913	11,13,78,333	11,16,39,733	11,20,29,433	11,11,54,933	10,96,73,833	10,76,05,033	10,67,01,533	10,59,10,133	10,51,73,233	10,45,25,833	10,37,00,133	10,36,85,033	10,77,64,766
1914	10,24,59,633	10,14,45,733	10,08,74,333	9,96,09,133	9,89,93,933	9,85,02,433	9,80,30,033	9,77,74,633	9,79,21,133	9,79,26,933	9,78,66,033	9,74,67,533	9,90,72,625
1915	9,74,81,350	9,75,24,850	9,72,99,850	9,66,97,850	9,57,88,950	9,50,89,450	9,22,03,750	8,96,81,050	8,86,53,650	8,94,49,150	8,88,13,050	8,81,29,750	9,30,66,975
1916	8,83,24,250	8,95,37,750	8,82,51,650	8,76,76,350	8,58,92,700	8,54,72,900	8,53,44,200	8,54,26,900	8,71,46,600	8,50,05,200	8,62,64,100	8,61,43,700	8,67,07,192
1917	8,51,13,200	8,36,65,400	8,30,41,600	8,06,95,090	7,95,85,200	7,95,65,200	7,73,78,300	7,70,158,700	7,65,89,900	7,71,19,000	7,69,28,900	7,65,06,400	7,94,87,158
1918	7,61,33,000	7,48,10,300	7,47,56,300	7,47,58,300	7,44,24,100	7,43,27,400	7,34,69,800	7,36,86,000	7,44,04,700	7,43,20,300	7,42,34,800	7,40,84,700	7,44,50,808
1919	7,53,72,625	7,73,70,425	8,17,23,775	8,16,74,000	8,10,20,800	8,08,83,900	8,03,15,700	7,96,14,800	7,84,97,200	7,76,41,200	7,57,21,500	7,43,57,800	7,86,78,644
1920	7,24,52,800	6,94,99,850	6,82,88,775	6,65,18,675	6,45,05,925	6,29,04,775	6,18,53,875	6,17,72,175	6,13,12,875	6,12,01,575	6,29,41,775	6,28,39,575	6,48,07,304

DRAWINGS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 67 TO 73]

The practice of drawing funds from India to meet the home charges by means of bills of exchange on India was inherited by the India Office from the East India Company. Council drafts, both bills and telegraphic transfers, are in normal times sold by the Secretary of State in London on Calcutta, Bombay, and Madras, primarily to meet his demands on India's behalf.

The tables in this section state the sterling amounts of the annual drawings of the Secretary of State on Calcutta, Bombay, and Madras (the three centres on which Council bills are drawn), and the total sum, with the highest, lowest, and average rate of exchange at which the bills and telegraphic transfers were sold, for each of the three cities. Shortly after the outbreak of war a system of "deferreds" payable 16 days after issue was introduced, and since then practically no "bills" have been sold, the sale being entirely of telegraphic transfers and "deferreds". Council drafts are now sold by competitive tender subject to a minimum rate fixed by the Secretary of State; this minimum rate was raised from 1s. 4d. till it stood at 1s. 6d. at the end of March 1919. In May 1919 this rate for Council drafts, which had remained stationary at 1s. 6d. for over a year, advanced to 1s. 8d. and this was followed by a further rise of 2d. per month in August, September, November, and December until the rate stood at 2s. 4d. The tables also state the sums borrowed in England annually, and the payments of railway capital into the Home Treasury, less the withdrawals of such capital for each year. Until the outbreak of war the largest proportion of the drawings was generally on Calcutta; since then it has been on Bombay. In 1912-13, the percentages were Calcutta 51 and Bombay 33; in 1913-14, 42 and 41; in 1914-15, 37 and 42; in 1915-16, 38 and 39; in 1916-17, 35 and 45; in 1917-18, 32 and 54; in 1918-19, 36 and 49; and in 1919-20, 41 and 46, respectively.

Since 1871-72 the aggregate sterling amount of Council bills and telegraphic transfers, and the sums bor-

	Bills drawn on India.	Amount borrowed in England.	
	£	£	
Five years 1871-72 to 1875-76	60,766,339	8,728,002	rowed in sterling, have been as stated in the margin. The drawings of the Council bills and telegraphic transfers since 1901-02 have increased considerably. The amount of drawings reached £33,432,196 in 1906-07, which was then the record figure. In 1914-15 the amount fell very low to £7,748,111, but in 1916-17 it again rose to £32,998,095; in 1917-18 it surpassed the previous record of 1906-07 and amounted to £34,880,682; but in 1918-19 it fell to £20,946,314; and in 1919-20 it again rose to £31,226,219.
" 1876-77 to 1880-81	67,280,306	32,891,974	
" 1881-82 to 1885-86	75,184,356	21,147,968	
" 1886-87 to 1890-91	73,201,245	35,544,718	
" 1891-92 to 1895-96	76,725,897	30,336,000	
" 1896-97 to 1900-01	76,092,300	44,120,004	
" 1901-02 to 1905-06	116,890,851	31,989,946	
" 1906-07 to 1910-11	116,534,572	53,068,293	
" 1911-12 to 1915-16	112,121,711	24,355,103	
In the year 1915-16 . . .	20,354,517	7,000,000	
" 1916-17 . . .	32,998,095	2,000,000	
" 1917-18 . . .	34,880,682	64,927,000	On rare occasions sterling bills on the Secretary of State are drawn and sold by the Government of India.
" 1918-19 . . .	20,946,314	...	
" 1919-20 . . .	31,226,219	...	

During the exchange crisis of 1907-08 the Government of India had occasion to sell such bills which were paid by the India Office. The amounts were £8,058,000 in 1908-09 and £156,000 in 1909-10. Occasion again arose to sell sterling bills after the outbreak of war, the amounts being £8,707,000 in 1914-15, £4,893,000 in 1915-16, £5,315,000 in 1918-19 and £24,544,000 in 1919-20.

DRAWINGS OF THE HOME GOVERNMENT.*

No. 43.—TOTAL AMOUNT of COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in INDIA
from 1862-63 to 1919-20

					Amount (in Rs. of bills paid in India)	Equivalent in £ sterling	Average rate of exchange
							s. d.
1862-63	..	..	..	..	5,93,66,040	5,916,885	1 11-920
1863-64	..	..	..	..	9,41,11,245	9,383,164	1 11-929
1864-65	..	..	..	..	7,18,53,742	7,156,832	1 11-905
1865-66	..	..	..	..	6,41,73,989	6,357,151	1 11-774
1866-67 (11 months)	..	..	..	..	5,93,62,533	5,727,647	1 11-157
1867-68	..	..	..	..	3,82,04,778	3,708,445	1 11-296
1868-69	..	..	..	..	4,60,34,000	4,434,268	1 11-118
1869-70	..	..	..	..	5,88,03,300	5,701,081	1 11-268
1870-71	..	..	..	..	9,70,81,700	9,143,618	1 10-604
1871-72	..	..	..	..	9,95,64,000	9,560,925	1 11-047
1872-73	..	..	..	..	15,05,74,000	14,313,863	1 10-815
1873-74	..	..	..	..	14,26,34,000	13,280,806	1 10-347
1874-75	..	..	..	..	11,99,92,000	11,109,975	1 10-221
1875-76	..	..	..	..	14,50,42,000	13,081,084	1 9-645
1876-77	..	..	..	..	14,49,37,183	12,379,977	1 8-499
1877-78	..	..	..	..	10,33,05,939	8,957,556	1 8-81
1878-79	..	..	..	..	17,46,53,700	14,507,741	1 7-936
1879-80	..	..	..	..	17,99,16,912	14,914,094	1 7-895
1880-81	..	..	..	..	18,20,57,000	15,142,215	1 7-961
1881-82	..	..	..	..	22,12,80,350	18,336,997	1 7-888
1882-83	..	..	..	..	18,41,52,593	15,018,030	1 7-572
1883-84	..	..	..	..	22,11,16,669	17,997,240	1 7-53
1884-85	..	..	..	..	16,02,84,912	12,921,332	1 7-347
1885-86	..	..	..	..	14,40,25,770	10,992,746	1 6-318
1886-87	..	..	..	..	16,73,82,750	12,177,688	1 5-467
1887-88	..	..	..	..	20,81,76,667	14,682,540	1 4-932
1888-89	..	..	..	..	22,01,14,532	15,030,970	1 4-389
1889-90	..	..	..	..	22,60,97,653	15,602,997	1 4-562
1890-91	..	..	..	..	19,09,46,300	14,320,700	1 5-999
1891-92	..	..	..	..	23,94,85,663	16,796,541	1 4-833
1892-93	..	..	..	..	26,97,74,959	16,890,283	1 3-026
1893-94	..	..	..	..	16,42,27,993	9,960,176	1 2-556
1894-95	..	..	..	..	28,88,40,624	15,770,533	1 1-100
1895-96	..	..	..	..	33,08,08,756	18,472,216	1 1-401
1896-97	..	..	..	..	25,22,78,574	15,170,546	1 2-433
1897-98	..	..	..	..	14,79,49,009	9,472,744	1 3-366
1898-99	..	..	..	..	28,37,56,671	18,883,879	1 3-972
1899-1900	..	..	..	..	27,93,49,118	18,703,761	1 4-069
1900-01	..	..	..	..	19,25,99,848	12,824,491	1 3-981
1901-02	..	..	..	..	(a)27,83,43,720	(a)18,535,842	1 3-982
1902-03	..	..	..	..	(a)28,08,25,265	(a)18,724,021	1 4-002
1903-04	..	..	..	..	(a)35,70,61,845	(a)23,874,458	1 4-047
1904-05	..	..	..	..	(a)36,12,21,822	(a)24,150,029	1 4-045
1905-06	..	..	..	..	(b)47,69,87,098	(b)31,886,063	1 4-042
1906-07	..	..	..	..	50,47,42,508	33,819,366	1 4-087
1907-08	..	..	..	..	(c)23,57,39,190	(c)15,746,693	1 4-031
1908-09	..	..	..	..	(c)20,07,08,218	(c)13,323,313	1 3-931
1909-10	..	..	..	..	(d)41,73,27,302	(d)27,886,592	1 4-037
1910-11	..	..	..	..	(d)39,43,45,533	(d)26,389,793	1 4-06
1911-12	..	..	..	..	(c)40,16,66,865	(c)26,917,514	1 4-083
1912-13	..	..	..	..	38,83,20,062	25,983,549	1 4-059
1913-14	..	..	..	..	(c)46,59,75,774	(c)31,200,757	1 4-069
1914-15	..	..	..	..	(c)10,79,06,333	(c)7,198,205	1 4-009
1915-16	..	..	..	..	(d)31,05,45,471	(d)20,810,257	1 4-082
1916-17	..	..	..	..	(d)47,07,41,364	(d)31,671,577	1 4-147
1917-18	..	..	..	..	(d)50,72,42,176	(d)34,865,798	1 4-496
1918-19	..	..	..	..	(e)30,91,31,000	(e)22,537,428	1 5-497
1919-20	..	..	..	..	34,54,98,000	31,226,219	1 9-691

*Compiled from special returns furnished by the Controller of the Currency and the Accountants General, Central Revenues, Bombay and Madras

(a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395=£1,939,093 in 1901-02, Rs. 39,45,000=£263,000 in 1902-03, Rs. 3,30,00,000=£2,200,000 in 1903-04, and Rs. 1,05,05,940=£700,396 in 1904-05

(b) Rs. 7,31,45,000=£4,876,333 drawn against the Gold Reserve Fund and Paper Currency Reserve in 1905-06

(c) amounts drawn against the Gold Standard Reserve, Rs. 78,94,856=£526,324 in 1907-08, Rs. 2,23,72,303=£1,491,487 in 1908-09, Rs. 2,98,25,000=£1,988,333 in 1911-12, Rs. 3,22,50,000=£2,150,000 in 1913-14, and Rs. 90,00,000=£600,000 in 1914-15

(d) amounts drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000=£9,090,000 in 1909-10, Rs. 4,71,75,000=£3,145,000 in 1910-11, Rs. 23,58,49,000=£15,723,000 in 1915-16, Rs. 34,93,37,000=£23,289,000 in 1916-17, and Rs. 15,05,25,000=£10,035,000 in 1917-18

(e) Rs. 21,51,96,000=£14,346,000 drawn against the Paper Currency Reserve in 1918-19

No. 44—BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on INDIA by the SECRETARY of STATE in each month of the year, and the AVERAGE RATE of EXCHANGE during each year, from 1893-94 to 1919-20

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL	Average rate of exchange according to the Finance and Revenue Accounts
	£	£	£	£	£	£	£	£	£	£	£	£	£	d.
1893-94 .	1,864,907	1,397,204	2,460,688	51,750	78,250	6,671	4,792	609,543	20,937	90,657	1,018,712	1,926,123	9,530,234	14·546
1894-95 .	1,367,823	2,218,788	1,365,572	1,242,788	1,557,489	977,582	1,182,171	1,117,346	1,027,524	1,234,160	1,598,181	2,015,678	16,905,102	13·100
1895-96 .	1,457,952	1,704,932	1,400,656	1,691,772	1,668,492	1,310,963	1,402,843	1,447,986	1,493,628	1,515,420	1,715,436	854,407	17,664,492	13·633
1896-97 .	1,850,702	1,691,053	1,958,173	1,630,376	1,183,232	1,099,806	1,470,546	471,824	670,954	1,109,647	1,315,768	1,074,466	15,526,547	14·450
1897-98 .	865,116	802,892	930,494	949,511	641,619	66,255	..	..	793,581	931,889	1,519,916	2,007,804	9,506,077	15·406
1898-99 .	2,054,022	1,959,580	1,370,054	1,231,887	696,337	1,223,514	1,214,667	1,198,451	1,776,571	1,912,316	1,892,381	2,107,597	18,692,377	15·978
1899-1900	1,318,143	1,034,102	1,627,680	1,317,765	1,156,426	1,703,315	2,643,284	1,468,525	1,211,416	2,733,226	1,298,593	1,554,547	19,067,022	16·067
1900-01 .	551,095	685,271	1,026,471	801,530	563,178	616,737	660,137	1,091,049	1,141,511	1,951,904	1,984,992	2,226,402	13,300,277	15·973
1901-02 .	1,432,677	2,054,988	1,003,636	246,979	695,103	952,327	1,381,310	1,815,705	1,621,279	2,866,939	2,360,129	2,107,949	18,539,071*	15·967
1902-03 .	1,197,875	1,037,604	997,571	1,238,250	1,265,897	866,734	1,147,153	1,485,561	1,634,853	2,480,040	2,789,301	2,359,108	18,499,947*	16·002
1903-04 .	1,396,176	1,342,875	1,588,953	1,718,891	1,420,706	1,534,288	1,721,436	1,489,803	1,784,344	3,775,057	3,369,324	2,216,450	23,859,303*	16·049
1904-05 .	1,606,966	1,449,610	1,506,378	1,404,676	1,535,117	1,490,482	1,635,002	2,900,464	2,530,122	2,791,884	2,299,298	3,275,559	24,425,558*	16·045
1905-06 .	1,338,135	933,599	1,220,593	1,632,726	2,604,953	2,399,850	2,639,875	2,789,583	3,370,929	4,895,261	4,363,518	3,327,948	31,566,972†	16·042
1906-07 .	850,746	1,637,014	1,556,501	1,637,518	2,376,897	2,658,831	2,434,642	2,302,903	4,695,806	4,328,595	5,088,333	3,364,110	33,432,196‡	16·084
1907-08 .	2,594,935	1,551,298	1,720,022	1,981,018	1,165,705	858,896	921,678	427,344	571,905	2,236,640	1,054,951	172,069	15,397,067§	16·029
1908-09 .	60,834	62,764	169,810	186,847	262,217	1,431,012	1,258,798	431,180	2,361,137	4,196,550	2,104,894	1,883,553	13,915,426||	15·964
1909-10 .	2,748,102	2,400,575	2,039,575	1,753,652	694,056	608,644	1,421,231	1,960,933	3,218,559	2,325,258	2,555,215	5,660,696	27,416,586¶	16·041
1910-11 .	3,998,335	1,868,797	1,185,109	1,269,825	1,218,367	1,575,481	1,463,462	2,330,260	2,449,294	3,390,186	2,742,360	2,971,827	26,463,303*	16·060
1911-12 .	2,772,242	2,845,777	1,779,154	1,421,637	1,369,370	1,831,704	1,599,233	1,379,964	1,436,058	4,766,761	3,291,963	2,564,687	27,058,550||	16·083
1912-13 .	1,816,654	1,883,136	1,401,649	1,555,414	1,606,109	1,546,175	1,909,800	2,600,920	3,229,734	3,585,227	2,964,281	1,660,467	25,759,706	16·058
1913-14 .	2,569,224	1,948,416	999,100	750,454	938,054	3,055,653	4,094,505	2,764,000	3,846,703	4,658,494	3,294,078	2,282,146	31,200,827||	16·070
1914-15 .	1,750,990	462,187	448,451	441,711	479,231	149,956	287,524	210,165	186,565	205,885	1,210,876	1,913,970	7,748,111¶	16·004
1915-16 .	1,017,650	688,386	108,774	57,876	151,898	1,446,563	1,503,666	1,345,760	2,191,043	3,535,650	4,049,337	4,257,914	20,354,517¶	16·037
1916-17 .	1,205,191	1,978,014	937,187	805,992	1,033,661	1,001,326	2,280,003	7,122,969	5,688,110	4,008,505	3,146,310	3,290,827	32,998,095¶	16·148
1917-18 .	3,320,433	3,984,125	3,253,715	4,641,579	2,918,877	2,644,544	3,287,105	2,286,793	1,492,128	1,836,833	2,353,711	2,860,839	34,880,632 ^(a)	16·592
1918-19 .	3,547,951	4,412,738	3,772,631	3,905,399	2,293,519	1,671,937	1,315,889	26,250	..	..	..	..	20,946,314 ^(b)	17·544 ^(c)
1919-20 .	704,427	3,430,154	4,108,439	3,262,082	3,084,552	3,993,169	2,865,824	2,975,388	4,636,878	1,869,597	245,709	..	31,226,219 ^(d)	21·69

* Includes £1,939,693, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05, respectively.
† Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve and £3,640,000 on account of Australian Gold. It differs from the Home Accounts by £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March. The figure also excludes £13,480 being allotments of the 25th March taken up in April 1906.
‡ Includes £3,820,000 on account of Australian Gold. It differs from the Home Accounts by £525,000 (£325,000—£400,000), £925,000 being Telegraphic Transfers against Australian Gold issued in March but taken in the Home Accounts for April, 1907, and £400,000 representing Telegraphic Transfers issued against Australian Gold in March, 1906, but taken in the Home Accounts for April 1906. The figure also includes £13,450, being allotments of the 28th March, 1906, which were taken up in April 1907.
§ Includes £526,324 drawn against Gold Standard Reserve. Differs from the Home Accounts for March, 1908, by £225,000, representing Telegraphic Transfers issued against Australian Gold in March, 1907, but taken in the Home Account for April, 1907.
|| Includes amount drawn against Gold Standard Reserve, viz., £1,491,487 in 1908-09, £1,988,333 in 1911-12, £2,150,000 in 1913-14, and £600,000 in 1914-15.
¶ Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, viz., £9,090,600 in 1909-10, £15,723,295 in 1915-16 and £23,290,233 in 1916-17.
** Includes £3,145,000 drawn against Gold Standard Reserve and Paper Currency Reserve. It differs from the Home Accounts for March 1911 by £320,000 issued against Gold in transit.
(a) Includes £10,080,718 drawn through Gold Standard Reserve and Paper Currency Reserve, of which £45,746 represents gain by exchange.
(b) Includes £4,346,369 appropriated to Paper Currency Reserve and £3,372,616 issued at 1s.—4½d. per rupee in pursuance of special arrangement between the Secretary of State and the six British Exchange Banks.
(c) Excluding the amount of special Sales stated in foot note (b) the average rate was 17 833.
(d) Includes £3,701,781, issued in pursuance of a special arrangement between the Secretary of State and the six British Exchange Banks.

No. 45.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN on CALCUTTA, BOMBAY, and MADRAS, with the drawing rates; the PAYMENT of RAILWAY CAPITAL into the HOME TREASURY, less WITHDRAWALS in ENGLAND; and the SUMS BORROWED in ENGLAND; in each year from 1893-94 to 1919-20

	EXCHANGE PER RUPEE (IN PENCE)*													TOTAL AMOUNT	Payment of Railway Capital into the Home Treasury, less withdrawals in England†	Borrowed in England	
	Calcutta	Bombay	Madras	CALCUTTA			BOMBAY			MADRAS			India average.				
				Average	High-est	Low-est	Average	High-est	Low-est	Average	High-est	Low-est					
	£	£	£											£	£	£	
1893-94	4,218,059	4,347,740	964,435	14½	16	13½	14½	16½	13½	14½	16	13½	14½	14½	9,530,234	—658,936	13,436,000
1894-95	9,618,006	5,347,234	1,939,862	13	13½	12	13	13½	12½	13	13½	12½	13	13	16,905,102	—526,686	9,000,000
1895-96	9,354,322	6,154,656	2,155,512	13½	14½	13	13½	14½	13½	13½	14½	13	13	13	17,664,492	—62,337	2,000,000
1896-97	9,061,743	4,607,223	1,857,581	14½	15½	13½	14½	15½	13½	14½	15½	13½	14½	14½	15,526,547	1,256,400	3,900,000
1897-98	4,589,230	3,292,033	1,624,814	15½	16½	14½	15½	16½	14½	15½	16½	14½	15½	15½	9,506,077	—348,550	9,500,000
1898-99	8,062,116	8,366,517	2,263,744	15½	16½	15½	16	16½	15½	15½	16½	15½	15½	15½	18,692,377	—577,015	9,797,654
1899-1900	11,001,873	5,005,464	3,059,685	16	16½	15½	16	16½	15½	16	16½	15½	16	16	19,067,022	—1,014,163	6,500,000
1900-01	7,781,361	2,764,513	2,804,403	16	16½	15½	15½	16½	15½	16	16	16	15	15	13,300,277	49,171	14,422,350
1901-02	9,620,623	6,310,920	2,607,528	15½	16	15½	15½	16½	15½	16	16½	15½	15½	15½	18,539,071	741,962	6,009,500
1902-03	10,415,090	5,216,589	2,868,268	15½	16	15½	16	16½	15½	16	16½	15½	16	16	18,499,947	—91,264	5,000,000
1903-04	11,150,944	10,046,590	2,661,769	16	16½	15½	16½	16½	15½	16	16½	15½	16	16	23,859,303	—1,356,216	3,500,000
1904-05	12,495,784	9,476,937	2,452,787	16	16	15½	16	16½	15½	16	16½	16	16	16	24,425,558	370,190	3,000,000
1905-06	18,064,699	9,922,253	3,580,021	16	16½	15½	16	16½	15½	16	16½	16	16	16	31,566,972	—1,217,250	14,480,446
1906-07	19,067,726	10,205,292	4,150,078	16	16½	15½	16	16½	15½	16	16½	16	16	16	33,432,196	—1,568,256	2,000,000
1907-08	7,764,215	5,187,284	2,355,562	16	16½	15½	16	16½	15½	16	16½	15½	16	16	15,307,061	—1,692,327	10,777,747
1908-09	5,890,507	5,287,062	2,737,857	15½	16	15½	15½	16	15½	15½	16	15½	15½	15½	13,915,496	1,290,048	11,342,052
1909-10	10,654,394	12,184,682	4,577,510	16½	16½	15½	16	16½	15½	16	16½	15½	16	16	27,416,586	—1,422,402	15,069,573
1910-11	11,844,805	10,416,565	4,201,933	16	16½	15½	16	16½	15½	16	16½	15½	16	16	26,463,303	—1,120,034	13,878,820
1911-12	13,005,264	10,244,816	3,808,470	16	16½	15½	16	16½	15½	16	16½	15½	16	16	27,058,550	—713,946	7,355,103
1912-13	13,225,244	8,603,000	3,931,462	16	16½	15½	16	16½	15½	16	16½	15½	16	16	25,759,706	—483,506	3,000,000
1913-14	13,242,670	12,959,691	4,998,466	16	16½	15½	16	16½	15½	16	16½	15½	16	16	31,200,827	2,759,671	..
1914-15	2,892,758	3,242,482	1,612,871	16	16½	15½	16	16½	15½	16	16½	15½	16	16	7,748,111	23,638	7,000,000
1915-16	7,849,886	7,932,033	4,572,598	16	16½	15½	16	16½	15½	16	16½	15½	16	16	20,354,517	—1,027,270	7,000,000
1916-17	11,711,014	14,839,252	6,447,829	16	16½	16½	16½	16½	16½	16	16½	16½	16½	16½	32,998,095	—410,329	2,000,000
1917-18	11,073,002	18,955,890	4,851,790	16½	17	16½	16½	17	16½	16½	16½	16½	16½	16½	34,880,682	—1,392,740	64,927,000 (a)
1918-19	7,559,320	10,328,182	3,058,812	17½	18	16½	17½	18	16½	17½	17½	17½	16½	17	20,946,314	—2,114,195	..
1919-20	12,946,392	14,466,378	3,813,449	21½	28½	16½	21½	28½	16½	20½	28½	16½	21	21	31,226,219	—3,942,893	..

* Fractions below ½ have been omitted in some cases

† Exclusive of Transfer Fees and Miscellaneous Refunds

‡ Includes £1,370,000 on account of the sale-proceeds of India four per cent stock, and £2,000,000 advanced from H. M.'s Treasury under the "Indian Advance Act, 1879"

Note.—The figures in this table include drawings against Gold Standard and Paper Currency Reserves, the amounts of which are stated at the foot of table No. 4

(a) The figure represent British Government 5 per cent War Loan (1929-47) taken over by India

No. 46.—HIGHEST and LOWEST RATES of EXCHANGE (in pence)* on BILLS DRAWN by the

					1910-11		1911-12		1912-13		1913-14		1914-15	
					Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest
CALCUTTA														
April	..	..	..	..	16½	16	16½	16	16	16	16	16	16	16
May	..	..	..	..	16	15½	16½	16	16	16	16	16	16	15½
June	..	..	..	..	16	16½	16	16½	16	16	16	15½	16	15½
July	..	..	..	..	16	15½	16	16	16	16	16	15½	16	15½
August	..	..	..	..	16	15½	16	16	16	16	16	15½	16	16
September	..	..	..	..	16	16	16½	16	16	16	16½	16	15½	16½
October	..	..	..	..	16½	16	16½	16	16	16	16½	16	16	16½
November	..	..	..	..	16½	16	16	16	16	16	16	16	15½	16½
December	..	..	..	..	16½	16	16½	16	16½	16	16	16	15½	16½
January	..	..	..	..	16½	16	16½	16	16½	16	16½	16	16	15½
February	..	..	..	..	16½	16	16½	16	16	16	16½	16	16	15½
March	..	..	..	..	16½	16	16½	16	16	15½	16	16	16	15½
BOMBAY														
April	..	..	..	..	16	16	16½	16	16	16	16	16	16	16
May	..	..	..	..	16	15½	16	16	16	16	16	16	16	15½
June	..	..	..	..	16	15½	16	15½	16	16	16	15½	16	15½
July	..	..	..	..	16	15½	16	16	16	16	15½	15½	16	15½
August	..	..	..	..	16	15½	16	16	16	16	16	15½	16	15½
September	..	..	..	..	16	16	16	16	16	16	16½	16	15½	16½
October	..	..	..	..	16	16	16	16	16	16	16½	16	16	15½
November	..	..	..	..	16	16	16	16	16	16	16½	16	15½	16½
December	..	..	..	..	16½	16	16½	16	16½	16	16½	16	16	15½
January	..	..	..	..	16½	16	16½	16	16½	16	16½	16	16	15½
February	..	..	..	..	16½	16	16½	16	16	16	16½	16	16	16
March	..	..	..	..	16½	16	16½	16	16	15½	16	16	16	15½
ADPAS														
April	..	..	..	..	16½	16	16	16	16	16	16	16	16	16
May	..	..	..	..	16	15½	16	16	16	16	16	16	16	15½
June	..	..	..	..	16	15½	16	15½	16	16	16	15½	16	15½
July	..	..	..	..	16	16	16	16	16	16	16	15½	16	15½
August	..	..	..	..	16	16	16	16	16	16	16	15½	..	..
September	..	..	..	..	16½	16	16½	16	16	16	16½	16	15½	15½
October	..	..	..	..	16½	16	16½	16	16	16	16½	16	15½	15½
November	..	..	..	..	16½	16	16	16	16	16	16	16	16	15½
December	..	..	..	..	16½	16	16	16	16	16	16	16	15½	15½
January	..	..	..	..	16½	16½	16½	16	16	16	16½	16	15½	15½
February	..	..	..	..	16½	16	16½	16	16	16	16½	16	16	15½
March	..	..	..	..	16½	16	16½	16	16	15½	16	16	16	15½

* Fractions below ½ have been omitted

SECRETARY of STATE for INDIA in each month from 1910-11 to 1919-20

1915-16		1916-17		1917-18		1918-19		1919-20		
Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	Highest	Lowest	
CALCUTTA										
16	15 ¹ / ₁₆	16 ¹ / ₈	16 ¹ / ₃₂	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	April
16	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	20	16 ²⁹ / ₃₂	May
15 ³¹ / ₃₂	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	20	19 ¹ / ₁₆	June
15 ³¹ / ₃₂	15 ¹ / ₁₆	16 ¹ / ₈	16 ¹ / ₃₂	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	20	19 ¹ / ₁₆	July
16	15 ¹ / ₁₆	16 ¹ / ₈	16 ¹ / ₃₂	17	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	21 ¹ / ₁₆	19 ¹ / ₁₆	August
16	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	18	16 ⁵ / ₃₂	25	21 ¹ / ₁₆	September
16	16	16 ⁵ / ₃₂	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	18	16 ⁵ / ₃₂	24 ³ / ₄	23 ¹ / ₁₆	October
16	16	16 ⁵ / ₃₂	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	..	..	26 ¹ / ₄	16 ⁵ / ₃₂	November
16	16	16 ¹ / ₄	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	..	..	28 ¹ / ₁₆	16 ⁵ / ₃₂	December
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	28 ⁷ / ₁₆	16 ⁵ / ₃₂	January
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	16 ⁵ / ₃₂	16 ⁵ / ₃₂	February
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	..	..	March
BOMBAY										
16	15 ¹ / ₁₆	16 ¹ / ₈	16 ¹ / ₃₂	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	April
16	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	20	16 ²⁹ / ₃₂	May
15 ³¹ / ₃₂	15 ³¹ / ₃₂	16 ⁵ / ₃₂	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	20	19 ¹ / ₁₆	June
16	16	16 ¹ / ₈	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	20	19 ¹ / ₁₆	July
15 ³¹ / ₃₂	15 ³¹ / ₃₂	16 ¹ / ₈	16 ¹ / ₃₂	17	16 ⁵ / ₃₂	18	16 ⁵ / ₃₂	21 ¹ / ₁₆	19 ¹ / ₁₆	August
16	16	16 ¹ / ₈	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	18	17 ²⁹ / ₃₂	25	21 ¹ / ₁₆	September
16	16	16 ⁵ / ₃₂	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	18	17 ²⁹ / ₃₂	24 ²⁵ / ₃₂	23 ¹ / ₁₆	October
16	16	16 ⁵ / ₃₂	16 ³ / ₃₂	17	16 ²⁹ / ₃₂	18	18	26 ¹ / ₂	16 ⁵ / ₃₂	November
16	16	16 ⁵ / ₃₂	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	28 ⁷ / ₈	16 ⁵ / ₃₂	December
16	16	16 ⁵ / ₃₂	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	28 ³ / ₈	16 ⁵ / ₃₂	January
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	16 ⁵ / ₃₂	16 ⁵ / ₃₂	February
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	17	16 ²⁹ / ₃₂	..	..	..	..	March
MADRAS										
16	15 ¹ / ₁₆	16 ¹ / ₈	16 ¹ / ₃₂	16 ¹ / ₄	16 ⁵ / ₃₂	17 ²⁹ / ₃₂	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	April
16	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	17 ²⁹ / ₃₂	16 ⁵ / ₃₂	19 ¹ / ₁₆	16 ²⁹ / ₃₂	May
15 ³¹ / ₃₂	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ¹ / ₁₆	16 ¹ / ₄	16 ⁵ / ₃₂	17 ²⁹ / ₃₂	16 ⁵ / ₃₂	19 ¹ / ₁₆	19 ¹ / ₁₆	June
15 ³¹ / ₃₂	15 ¹ / ₁₆	16 ¹ / ₈	16 ¹ / ₃₂	16 ¹ / ₄	16 ⁵ / ₃₂	17 ²⁹ / ₃₂	16 ⁵ / ₃₂	19 ¹ / ₁₆	19 ¹ / ₁₆	July
15 ³¹ / ₃₂	15 ¹ / ₁₆	16 ⁵ / ₃₂	16 ¹ / ₃₂	16 ²⁹ / ₃₂	16 ⁵ / ₃₂	17 ²⁹ / ₃₂	16 ⁵ / ₃₂	21 ¹ / ₁₆	19 ¹ / ₁₆	August
16	15 ³¹ / ₃₂	16 ⁵ / ₃₂	16 ³ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	17 ²⁹ / ₃₂	17 ²⁹ / ₃₂	26	21 ¹ / ₁₆	September
16	16	16 ⁵ / ₃₂	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	17 ²⁹ / ₃₂	17 ²⁹ / ₃₂	24 ¹ / ₄	23 ¹ / ₁₆	October
16	16	16 ⁵ / ₃₂	16 ³ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	..	..	25 ¹ / ₁₆	24 ³ / ₁₆	November
16	16	16 ¹ / ₈	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	..	..	28 ⁹ / ₁₆	16 ⁵ / ₃₂	December
16	16	16 ¹ / ₈	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	..	..	27 ¹ / ₁₆	16 ⁵ / ₃₂	January
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	..	..	16 ⁵ / ₃₂	16 ⁵ / ₃₂	February
16	16	16 ¹ / ₄	16 ⁵ / ₃₂	16 ²⁹ / ₃₂	16 ²⁹ / ₃₂	..	..	..	..	March

NOTE—Vide footnote (c) and (d) to table No. 44

No. 47.—COUNCIL BILLS (including TELEGRAPHIC TRANSFERS) DRAWN and the AVERAGE RATE of EXCHANGE, in each month from 1910-11 to 1919-20

	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
	£	£	£	£	£	£	£	£	£	£
CALCUTTA										
April . . .	1,473,958	914,027	538,486	534,672	559,666	272,738	205,443	839,935	1,675,781	399,410
May . . .	613,483	836,285	842,284	373,213	142,321	202,778	468,031	826,950	2,007,683	1,392,440
June . . .	464,335	634,068	726,322	350,208	67,358	17,966	283,391	459,368	1,615,744	1,774,342
July . . .	735,669	688,507	910,808	498,816	123,252	16,625	318,954	2,278,382	1,054,661	1,210,526
August . . .	646,883	694,210	1,180,732	632,420	46,693	99,870	566,696	1,047,468	624,254	1,244,656
September . . .	1,123,322	1,328,783	1,123,780	2,184,874	43,607	897,768	674,355	809,983	370,367	1,805,350
October . . .	713,009	1,020,206	1,209,113	2,122,312	103,439	885,905	1,274,252	1,204,178	210,830	603,224
November . . .	1,218,026	669,197	1,681,121	1,247,354	57,588	365,672	2,566,333	726,866	..	1,291,340
December . . .	731,074	711,903	1,111,445	1,300,650	49,420	268,231	1,648,712	401,571	..	2,251,888
January . . .	1,451,344	2,779,639	1,962,442	1,945,449	110,010	1,202,647	1,554,423	422,866	..	895,801
February . . .	1,641,744	1,480,837	1,555,371	1,204,454	689,504	1,907,952	1,218,256	854,605	..	77,415
March . . .	1,041,958	1,247,602	389,340	758,248	899,901	1,711,744	932,166	1,200,830	..	..
BOMBAY										
April . . .	1,813,328	1,428,040	863,250	1,465,701	806,912	581,941	563,388	2,082,573	1,400,120	171,176
May . . .	849,045	1,401,241	739,105	1,114,733	172,438	217,580	597,336	2,732,645	1,897,041	1,339,612
June . . .	304,887	780,834	450,529	558,320	229,426	49,902	377,455	2,500,834	1,886,229	1,780,748
July . . .	272,367	491,117	430,864	84,161	93,375	16,667	121,287	2,051,135	2,264,898	1,498,789
August . . .	222,774	490,763	230,286	138,631	433,138	33,268	100,058	1,548,115	1,120,961	1,255,348
September . . .	191,751	227,625	259,433	419,764	83,699	214,791	115,321	1,406,269	925,614	1,743,616
October . . .	529,244	279,187	493,311	1,674,899	152,939	341,911	1,024,085	1,526,571	807,070	2,070,758
November . . .	883,826	519,697	598,679	1,323,241	84,910	532,247	3,606,431	1,047,808	26,250	1,462,087
December . . .	1,294,299	499,899	1,089,990	1,854,802	134,817	1,551,996	3,319,730	807,800	..	2,281,103
January . . .	1,665,697	1,703,775	1,183,047	1,957,391	94,875	1,714,852	1,847,152	1,143,466	..	778,994
February . . .	799,868	1,481,131	944,741	1,361,488	387,464	1,397,390	1,470,181	981,846	..	84,147
March . . .	1,689,479	941,507	719,765	1,006,560	568,489	1,279,488	1,696,827	1,126,828	..	..
MADRAS										
April . . .	711,049	430,175	414,918	568,851	384,412	162,972	436,360	397,924	472,050	133,841
May . . .	406,269	608,252	301,797	460,470	147,428	268,029	912,646	424,530	508,014	698,102
June . . .	425,887	364,252	230,798	90,572	151,667	40,918	276,340	293,513	270,658	553,349
July . . .	261,789	242,013	213,742	167,477	223,084	24,582	365,749	312,062	585,839	552,767
August . . .	349,710	184,397	195,091	167,003	..	18,760	366,906	323,295	548,304	584,548
September . . .	260,408	275,296	162,962	451,015	22,650	334,004	211,644	428,292	375,957	444,203
October . . .	221,209	299,840	207,466	297,294	31,146	275,850	481,666	556,357	297,990	191,842
November . . .	228,408	191,070	321,120	193,405	67,667	447,841	950,204	512,118	..	221,961
December . . .	423,921	224,256	428,299	601,251	2,328	370,816	719,670	282,757	..	153,887
January . . .	373,145	283,347	439,738	755,654	1,000	618,151	606,930	270,500	..	194,802
February . . .	300,748	329,995	464,169	728,136	133,908	743,994	457,873	517,261	..	84,147
March . . .	240,390	375,578	551,362	517,338	445,580	1,266,681	661,833	533,181	..	..
AVERAGE RATE OF EXCHANGE (IN PENCE)										
CALCUTTA										
April . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁷ / ₈	16 ⁷ / ₈
May . . .	15 ³¹ / ₃₂	16	16	16	16	16	16 ¹ / ₈	16 ⁵ / ₈	17 ⁵ / ₈	18 ⁵ / ₈
June . . .	15 ³¹ / ₃₂	16	16	15 ³¹ / ₃₂	16	16	16 ¹ / ₈	16 ⁵ / ₈	17 ⁵ / ₈	19 ¹³ / ₁₆
July . . .	15 ³¹ / ₃₂	16	16	15 ³¹ / ₁₆	16	16	16	16 ⁵ / ₈	17	19 ¹³ / ₁₆
August . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ⁵ / ₈	21 ⁹ / ₁₆
September . . .	16	16	16	16	16	16	16 ¹ / ₈	16 ⁵ / ₈	17 ¹³ / ₁₆	23 ³ / ₈
October . . .	16	16	16	16	16	16	16 ¹ / ₈	16 ⁵ / ₈	17 ¹³ / ₁₆	24 ³ / ₈
November . . .	16	16	16	16	16	16	16 ¹ / ₈	16 ⁵ / ₈	..	23 ¹ / ₂
December . . .	16	16	16	16	16	16	16 ¹ / ₈	16 ⁵ / ₈	..	25 ¹ / ₂
January . . .	16 ¹ / ₂	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ³ / ₄	..	24 ³ / ₄
February . . .	16	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ³ / ₄	..	16 ⁵ / ₈
March . . .	16	16	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ³ / ₄	..	..
BOMBAY										
April . . .	16	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈	16 ⁷ / ₈
May . . .	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈	18 ³ / ₈
June . . .	15 ⁷ / ₈	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈	19 ¹ / ₈
July . . .	15 ⁷ / ₈	16	16	15 ⁷ / ₈	15 ⁷ / ₈	16	16	16 ¹ / ₂	17 ¹ / ₂	19 ¹ / ₈
August . . .	16	16	16	15 ⁷ / ₈	15 ⁷ / ₈	15 ⁷ / ₈	16	16 ¹ / ₂	17 ³ / ₈	21 ¹ / ₈
September . . .	16	16	16	16	15 ⁷ / ₈	16	16	16 ¹ / ₂	17 ¹ / ₂	23
October . . .	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ⁷ / ₈	17 ⁷ / ₈	24 ³ / ₈
November . . .	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ⁵ / ₈	18	22
December . . .	16	16	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ⁷ / ₈	..	25 ¹ / ₂
January . . .	16	16 ¹ / ₂	16	16	15 ⁷ / ₈	16	16 ¹ / ₂	16 ⁷ / ₈	..	24 ³ / ₈
February . . .	16	16 ¹ / ₂	16	16	16	16 ¹ / ₂	16 ¹ / ₂	16 ⁷ / ₈	..	16 ¹ / ₂
March . . .	16	16	16	16	15 ⁷ / ₈	16 ¹ / ₂	16 ¹ / ₂	16 ⁷ / ₈	..	..
MADRAS										
April . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	16 ³ / ₈
May . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	18 ³ / ₈
June . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	19 ⁵ / ₈
July . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	19 ⁵ / ₈
August . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	21 ⁹ / ₁₆
September . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	23 ³ / ₈
October . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	17 ² / ₈	24 ¹ / ₈
November . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	..	24 ³ / ₈
December . . .	16	16	16	16	16	16	16	16 ⁵ / ₈	..	19 ⁵ / ₁₆
January . . .	16 ¹ / ₂	16 ¹ / ₂	16	16	16	16	16	16 ⁵ / ₈	..	17 ⁵ / ₈
February . . .	16	16 ¹ / ₂	16	16	16	16	16	16 ⁵ / ₈	..	16 ⁵ / ₈
March . . .	16	16 ¹ / ₂	16	16	16	16	16	16 ⁵ / ₈	..	..

No. 48.—COUNCIL BILLS and TELEGRAPHIC TRANSFERS PAID in CALCUTTA, BOMBAY, MADRAS
from 1862-63 to 1919-20

	AMOUNT in (Rs.) of BILLS PAID in INDIA				EQUIVALENT in £ STERLING				AVERAGE RATE of EXCHANGE			
	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL	Calcutta	Bombay	Madras	TOTAL
1862-63	3,78,88,540	1,87,37,000	27,40,500	5,93,66,040	3,762,377	1,880,746	273,762	5,910,885	1 11-832	2 0-00	1 11-975	1 11-920
1863-64	5,07,57,010	3,05,16,223	38,38,012	9,41,11,245	5,022,918	3,078,783	381,463	9,383,164	1 11-75	2 0-164	1 11-854	1 11-929
1864-65	4,23,11,294	2,56,32,552	34,09,896	7,18,53,742	4,251,294	2,566,146	339,392	7,156,832	1 11-832	2 0-027	1 11-887	1 11-905
1865-66	4,16,49,989	1,83,20,000	42,04,000	6,41,73,989	4,110,347	1,831,022	415,782	6,357,151	1 11-835	1 11-987	1 11-736	1 11-774
1866-67	3,80,83,876	1,87,82,705	24,95,952	5,93,62,533	3,656,378	1,826,643	244,626	5,727,647	1 11-042	1 11-840	1 11-522	1 11-187
1867-68	2,67,98,178	91,06,400	23,00,200	3,82,04,778	2,596,751	887,647	224,047	3,708,445	1 11-256	1 11-394	1 11-370	1 11-296
1868-69	4,13,02,000	3,64,000	43,68,000	4,60,34,000	3,976,552	34,862	422,854	4,434,268	1 11-107	1 10-986	1 11-234	1 11-118
1869-70	5,23,44,500	..	64,58,800	5,88,03,300	5,075,552	..	625,529	5,701,081	1 11-271	..	1 11-244	1 11-268
1870-71	8,17,41,321	1,33,39,000	20,01,379	9,70,81,700	7,704,393	1,246,362	192,863	9,143,618	1 10-62	1 10-425	1 11-127	1 10-604
1871-72	7,79,68,000	1,99,47,000	16,49,000	9,95,64,000	7,484,738	1,916,824	159,363	9,560,925	1 11-03	1 11-063	1 11-194	1 11-047
1872-73	10,81,62,000	3,90,80,000	33,32,000	15,05,74,000	10,277,288	3,719,670	316,905	14,313,863	1 10-71	1 10-843	1 10-826	1 10-81
1873-74	11,51,42,609	2,68,62,391	6,29,000	14,26,34,000	10,717,323	2,504,185	59,298	13,280,806	1 10-93	1 10-25	1 10-5	1 10-347
1874-75	8,21,48,000	3,59,19,000	19,25,000	11,99,92,000	7,604,624	3,827,996	177,355	11,109,975	1 10-21	1 10-12	1 10-25	1 10-221
1875-76	9,04,59,000	5,15,56,000	30,27,000	14,50,42,000	8,148,722	4,658,520	273,842	13,081,084	1 9-61	1 9-68	1 9-71	1 9-645
1876-77	8,71,91,683	5,29,12,944	48,32,556	14,49,37,183	7,472,657	4,494,814	412,506	12,379,977	1 8-56	1 8-38	1 8-48	1 8-499
1877-78	7,40,26,594	2,81,51,500	11,27,845	10,33,05,939	6,420,772	2,439,272	97,412	8,957,556	1 8-81	1 8-79	1 8-72	1 8-81
1878-79	13,80,88,838	3,53,11,000	13,03,862	17,46,53,700	11,460,448	2,937,584	109,709	14,507,741	1 7-92	1 7-96	1 8-19	1 7-936
1879-80	13,93,24,785	3,58,53,116	17,39,011	17,99,16,912	11,555,478	3,215,111	143,505	14,914,094	1 7-90	1 7-86	1 7-8	1 7-95
1880-81	14,31,31,000	3,53,89,000	35,37,000	18,20,57,000	11,921,250	2,928,915	292,050	15,142,215	1 7-98	1 7-86	1 7-81	1 7-961
1881-82	14,80,75,813	7,13,54,537	18,50,000	22,12,80,350	12,271,235	5,911,859	153,903	18,336,997	1 7-88	1 7-88	1 7-96	1 7-883
1882-83	10,72,84,360	7,23,09,064	40,59,169	18,41,52,593	8,756,708	5,930,070	331,252	15,018,030	1 7-54	1 7-54	1 7-59	1 7-572
1883-84	12,35,77,669	8,51,47,000	1,23,92,000	22,11,16,669	10,057,519	6,929,054	1,010,667	17,997,240	1 7-53	1 7-53	1 7-57	1 7-53
1884-85	7,39,70,244	7,40,71,400	1,22,43,268	16,02,84,912	5,925,075	5,977,048	991,777	12,921,832	1 7-31	1 7-36	1 7-44	1 7-347
1885-86	8,18,24,554	5,20,93,557	1,01,07,659	14,40,25,770	6,223,260	3,999,169	770,311	10,992,746	1 6-25	1 6-42	1 6-29	1 6-318
1886-87	9,03,29,800	7,11,42,950	54,10,000	16,73,82,750	6,598,973	5,180,181	398,534	12,177,688	1 5-43	1 5-47	1 5-68	1 5-467
1887-88	9,77,35,327	9,44,14,771	1,60,26,589	20,81,76,667	6,894,660	6,657,655	1,130,225	14,682,540	1 4-93	1 4-923	1 4-925	1 4-922
1888-89	9,89,57,706	10,16,49,500	1,95,07,326	22,01,14,532	6,757,011	6,940,837	1,333,122	15,030,970	1 4-83	1 4-837	1 4-4	1 4-389
1889-90	12,74,83,390	6,75,18,239	3,10,96,024	22,60,97,653	8,799,201	4,667,061	2,136,730	15,602,997	1 4-56	1 4-59	1 4-49	1 4-562
1890-91	8,87,03,000	8,16,91,300	2,05,52,000	19,09,46,300	6,621,194	6,145,074	1,554,432	14,320,700	1 5-914	1 6-053	1 6-152	1 5-999
1891-92	13,78,25,572	7,54,98,800	2,61,61,291	23,94,85,663	9,643,711	5,813,466	1,839,364	16,796,541	1 4-793	1 4-890	1 4-874	1 4-833
1892-93	15,27,50,580	8,06,76,874	3,63,47,505	26,97,74,959	9,532,201	5,091,458	2,266,624	16,890,283	1 2-976	1 3-146	1 2-966	1 3-026
1893-94	7,29,05,492	7,40,35,170	1,72,87,331	16,42,27,993	4,436,865	4,480,975	1,042,336	9,960,176	1 2-606	1 2-526	1 2-47	1 2-556
1894-95	16,78,77,606	8,76,55,581	3,33,07,437	28,88,40,624	9,168,820	4,784,296	1,817,417	15,770,533	1 1-107	1 1-099	1 1-065	1 1-100
1895-96	17,25,35,428	11,84,08,355	3,98,64,972	33,08,08,755	9,809,790	6,669,235	2,262,491	18,742,216	1 1-64	1 1-519	1 1-62	1 1-401
1896-97	14,55,09,655	7,66,76,704	3,00,92,215	25,22,78,574	8,762,284	4,604,818	1,803,444	15,170,546	1 2-45	1 2-413	1 2-38	1 2-433
1897-98	7,54,76,531	4,69,81,321	2,54,91,157	14,79,49,009	4,827,066	3,026,991	1,618,687	9,472,744	1 3-349	1 3-463	1 3-24	1 3-366
1898-99	12,08,53,349	12,87,11,416	3,43,61,906	28,37,56,671	8,033,813	3,564,391	2,285,175	18,883,879	1 3-876	1 3-97	1 3-96	1 3-972
1899-1900	15,99,87,505	7,54,87,475	4,38,74,138	27,93,49,118	10,711,717	5,056,308	2,935,736	18,703,761	1 4-068	1 4-075	1 4-059	1 4-069
1900-01	11,07,11,058	4,10,20,858	4,08,67,932	19,25,99,848	7,371,163	2,784,184	2,719,144	12,824,491	1 3-979	1 3-997	1 3-963	1 3-981
1901-02	14,94,85,073	8,63,67,500	4,24,91,147	27,83,43,720(a)	9,951,507	5,756,145	2,823,190	18,535,842(a)	1 3-977	1 3-995	1 3-974	1 3-982
1902-03	15,41,22,571	8,54,53,700	4,12,43,994	28,08,25,265(a)	10,272,404	5,704,883	2,746,784	18,724,021(a)	1 3-996	1 4-021	1 3-984	1 4-002
1903-04	16,91,41,303	14,78,65,648	4,00,54,894	35,70,61,845(a)	11,308,793	9,890,451	2,675,214	23,874,458(a)	1 4-028	1 4-053	1 4-029	1 4-047
1904-05	18,38,36,958	14,17,02,699	3,56,82,165	36,12,21,822(a)	12,236,237	9,479,548	2,384,194	24,150,029(a)	1 4-039	1 4-055	1 4-036	1 4-045
1905-06	27,00,80,278	15,25,23,239	5,43,83,581	47,69,87,098(b)	18,054,161	10,199,041	3,632,861	31,886,063(b)	1 4-043	1 4-048	1 4-032	1 4-042
1906-07	29,19,00,672	14,98,19,268	6,30,22,568	50,47,42,508	19,559,005	10,044,787	4,215,574	33,819,366	1 4-081	1 4-091	1 4-053	1 4-087
1907-08	11,84,24,911	8,08,69,011	3,64,45,268	23,57,39,190(c)	7,902,713	5,410,883	2,433,097	15,746,693(c)	1 4-015	1 4-058	1 4-022	1 4-031
1908-09	8,57,99,834	7,48,80,019	4,00,28,365	20,07,03,218(c)	5,696,333	4,970,486	2,656,444	13,323,313(c)	1 3-934	1 3-931	1 3-927	1 3-931
1909-10	16,13,27,782	18,61,17,063	6,98,82,457	41,73,27,302(d)	10,732,171	12,439,410	4,665,011	27,836,592(d)	1 4-04	1 4-04	1 4-02	1 4-037
1910-11	17,61,76,923	15,55,60,059	6,25,99,551	39,43,45,533(d)	11,788,584	10,417,163	4,184,046	26,389,793(d)	1 4-058	1 4-07	1 4-039	1 4-06
1911-12	19,21,70,357	15,29,51,971	5,65,44,537	40,16,66,865(e)	12,878,975	10,251,975	3,786,564	26,917,514(e)	1 4-083	1 4-08	1 4-071	1 4-083
1912-13	20,07,00,825	12,32,34,058	5,93,85,179	38,33,20,062	13,426,885	8,582,799	3,973,865	25,983,549	1 4-056	1 4-06	1 4-060	1 4-059
1913-14	19,76,75,095	19,34,82,769	7,48,17,910	46,59,75,774(f)	13,235,310	12,956,584	5,008,863	31,200,757(f)	1 4-069	1 4-07	1 4-067	1 4-069
1914-15	4,11,97,558	4,60,06,971	2,07,01,804	10,79,06,333(g)	2,748,239	3,068,498	1,381,468	7,198,205(g)	1 4-01	1 4-007	1 4-015	1 4-009
1915-16	11,79,32,000	12,18,22,063	7,07,91,468	31,05,45,471(d)	7,903,329	8,164,131	4,742,797	20,810,257(d)	1 4-083	1 4-084	1 4-079	1 4-082
1916-17	16,93,43,732	20,92,08,000	9,21,89,632	47,07,41,364(d)	11,390,064	14,082,373	6,198,640	31,671,577(d)	1 4-142	1 4-15	1 4-137	1 4-147
1917-18	15,89,97,176	27,76,41,000	7,06,04,000	50,72,42,176(d)	10,944,521	19,041,192	4,880,085	34,865,798(d)	1 4-520	1 4-459	1 4-588	1 4-496
1918-19	11,34,59,000	15,01,41,000	4,55,31,000	30,91,31,000(e)	8,157,677	11,024,774	3,354,977	22,537,428(e)	1 5-255	1 5-62	1 5-684	1 5-497
1919-20	14,21,75,000	15,80,84,000	4,52,39,000	34,54,98,000	12,946,392	14,466,378	3,813,449	31,226,219	1 9-85	1 9-96	1 8-23	1 9-691

(a) Includes amount drawn against the Gold Reserve Fund, Rs. 2,90,86,395 = £1,939,093, in 1901-02, Rs. 39,45,000 = £263,000 in 1902-03, Rs. 3,30,00,000 = £2,200,000 in 1903-04, and Rs. 1,05,05,940 = £700,396 in 1904-05

(b) Includes amount drawn against the Gold Reserve Fund and Paper Currency Reserve, Rs. 7,31,45,000 = £4,876,333 in 1905-06

(c) Includes amount drawn against Gold Standard Reserve, Rs. 78,94,856 = £526,324 in 1907-08, Rs. 2,23,72,303 = £1,491,487 in 1908-09, Rs. 2,98,25,000 = £1,988,333 in 1911-12, Rs. 3,22,50,000 = £2,150,000 in 1913-14, and Rs. 90,00,000 = £600,000 in 1914-15

(d) Includes amount drawn against Gold Standard Reserve and Paper Currency Reserve, Rs. 13,63,50,000 = £9,090,000 in 1909-10, Rs. 4,71,75,000 = £3,145,000 in 1910-11, Rs. 23,58,49,000 = £15,723,000 in 1915-16, Rs. 34,93,87,000 = £23,289,000 in 1916-17, and Rs. 15,05,25,000 = £10,035,000 in 1917-18

(e) Includes Rs. 21,51,96,000 = £14,346,000 drawn against Paper Currency Reserve

WAYS AND MEANS OF THE HOME GOVERNMENT

[FOR TABLES, SEE PAGES 76 TO 80]

In the early years of the period for which figures are given in table No. 49, the disbursements in London of the East India Company were met not only by the sale of bills but, to a considerable extent, by the realisation of commercial assets and by repayments of advances made on goods in India and China. These "ways and means" gradually declined and became extinct about 1850. Thereafter the Government was financed in England mainly by means of Council bills, supplemented by borrowing, by deposits made by railway companies against expenditure in India, and by occasional resort to remittances in gold or silver from India. There was no remittance of silver between 1871-72 and 1914-15. In 1915-16 silver was remitted to the amount of £100,000 and in 1916-17 to the amount of about £67,000. Again there was no remittance of silver in 1917-18, 1918-19 and 1919-20. No gold was remitted between 1880-81 and 1899-1900; in 1900-01 a remittance of gold was made to the extent of nearly £4,000,000. The subsequent remittances of gold have been as follows: about a million in 1901-02, nearly half a million in 1902-03, about £4 millions in each of the years 1903-04 and 1904-05, nearly 1½ millions in 1905-06, about a quarter of a million each in 1906-07 and 1908-09, a third of a million in 1912-13, about half a million each in 1913-14 and 1914-15, and £2 millions in 1915-16. Since the outbreak of war large amounts have been received in England in repayment of advances made by the War Office in respect of expenditure incurred in India in connexion with expeditionary forces and other war services. The amounts so received were £9 millions in 1914-15, £16 millions in 1915-16, £39 millions in 1916-17, £69 millions in 1917-18, £92 millions in 1918-19, and £63 millions in 1919-20.

In the ten years from 1910-11 to 1919-20 the disbursements amounted to about £1,183 millions, and, on the other side, Council bills represented £259 millions, borrowings £40 millions, and the amount received in repayment of advances made in India on account of the Imperial Government and other public departments £333 millions, these three items totalling £632 millions.

No. 49.

Disbursements in England and the Ways and Means by which they
were met from 1834-35 to 1919-20

WAYS AND MEANS OF THE HOME GOVERNMENT*

No. 49.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1919-20

	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts) †	WAYS AND MEANS BY WHICH THE					
		Realisation of commer- cial assets	AMOUNTS RECEIVED IN ENGLAND				
			In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1834-35 to 1838-39 (total)	26,402,929	9,619,268	6,645,403	374,310	8,873,066	20,000	...
1839-40 „ 1843-44 „	17,836,301	119,938	4,030,377	2,664,318	9,202,427	30,000	...
1844-45 „ 1848-49 „	20,014,588	1,967	3,073,088	757,737	12,110,701	..	...
1849-50	4,167,705	2,294	1,314,942	118,041	2,935,118	...	...
1850-51	3,862,558	...	694,533	186,033	3,236,458	...	...
1851-52	3,510,829	..	26	205,556	2,777,523	...	...
1852-53	3,796,802	..	...	116,160	3,317,122	...	...
1853-54	4,369,009	...	60	339,531	3,850,565	...	...
1854-55	4,272,589	...	...	90,352	3,669,678	...	412,021
1855-56	5,036,793	..	...	207,392	1,484,040	...	7,202
1856-57	4,988,849	...	...	184,684	2,819,711	...	...
1857-58	9,354,728	..	...	1,768,023	628,499	...	...
1858-59	13,470,617	...	...	136,501	25,901	...	...
1859-60	15,253,578	..	...	544,428	4,694	...	...
1860-61	10,646,185	...	..	1,003,160	797	...	...
1861-62	11,242,685	..	...	1,011,666	1,193,729	120,000	...
1862-63	10,863,137	..	...	306,938	6,041,576	...	...
1863-64	16,818,982	..	...	60,232	8,979,521	...	...
1864-65	9,480,062	..	...	106,881	6,789,473	...	...
1865-66	10,419,741	..	...	106,565	6,998,899	—	159,858
1866-67 (11 months)	10,924,952	..	...	169,575	5,613,746	...	...
1867-68	12,681,606	..	...	1,253,721	4,137,285	...	...
1868-69	13,661,553	..	...	4,526,730	3,705,741	...	...
1869-70	14,509,939	..	...	1,470,631	6,980,122	...	...
1870-71	13,523,477	..	...	229,748	8,443,509	...	...
1871-72	13,486,813	..	...	88,102	10,310,339	..	...
1872-73	13,831,718	...	...	195,558	13,939,095	403,040	...
1873-74	15,532,843	..	...	167,348	13,285,678	...	...
1874-75	14,480,644	..	...	132,570	10,841,615	...	...
1875-76	14,356,599	...	...	94,399	12,389,613	...	...
1876-77	15,996,371	...	...	131,710	12,695,799	...	...
1877-78	15,904,685	...	...	106,735	10,134,455	...	...
1878-79	18,749,736	...	...	495,126	13,948,565	1,516,193	...
1879-80	(a) 27,863,324	...	...	167,982	15,261,810	..	486,947
1880-81	17,958,519	...	...	274,107	15,239,676	..	...

* Compiled from the Home Accounts of the Government of India

† These disbursements include, besides ordinary expenditure, the amount of debt discharged, deposits and advances including investments on account of the Gold Standard and Paper Currency Reserves, and remittances on account of India including payments on account of silver and gold purchased for India and of Bills of Exchange and Telegraphic Transfers on London sold in India. A reference to the next table should be made in this connection

(a) Includes £2,000,000 being an advance from His Majesty's Treasury under the Indian Advance Act, 1879

and the WAYS and MEANS by which they were met (in pounds sterling)

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA										
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances	Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on investments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellaneous receipts	Cash balance at end of the year	
26,113	...	15,938,892	...	...				25,558,160	2,928,132	1834-35 to 1838-39
...	...	15,927,122	268,900	..				16,315,960	1,407,791	1839-40 to 1843-44
918,224	90,000	16,949,750	2,200,819	798,692				19,951,228	1,344,431	1844-45 to 1848-49
322,365	237,491	4,927,957	..	...				4,930,251	2,106,977	1849-50
...	395,017	4,512,041	...	...				4,512,041	2,756,460	1850-51
...	137,113	3,120,217	...	...				3,120,217	2,365,848	1851-52
...	208,029	3,641,311	...	...				3,641,311	2,210,357	1852-53
...	378,776	4,568,932	...	...				4,568,932	2,410,280	1853-54
...	2,457,840	6,629,891	..	...				6,629,891	4,767,582	1854-55
...	2,002,130	3,700,764	..	...				3,700,764	3,431,553	1855-56
...	1,589,845	4,594,240	...	...				4,594,240	3,041,944	1856-57
..	1,638,240	4,034,762	5,688,173	941,449				10,664,384	4,351,600	1857-58
...	4,888,899	5,051,301	6,887,114	...				11,938,415	2,819,398	1858-59
...	3,275,621	3,824,743	12,805,530	...				16,630,273	4,196,093	1859-60
...	3,434,593	4,438,550	4,664,605	...				9,103,155	2,658,063	1860-61
...	7,002,551	9,327,946	4,995,387	...				14,323,333	5,733,711	1861-62
...	3,429,822	10,378,336	...	...				10,378,336	5,248,910	1862-63
...	4,685,593	13,725,346	2,441,000	...				16,166,346	4,596,274	1863-64
...	1,902,325	8,798,679	...	...				8,798,679	3,914,891	1864-65
...	1,175,508	8,440,830	882,800	...				9,323,630	2,818,780	1865-66
882,302	2,807,427	9,473,050	2,731,901	...				12,204,951	4,098,579	1866-67 (11 months)
...	4,860,423	10,251,429	1,164,407	...				11,415,836	2,833,009	1867-68
...	4,087,914	12,320,385	1,534,140	...				13,854,525	3,025,981	1868-69
...	1,886,276	10,337,029	4,039,412	...				14,376,441	2,892,482	1869-70
571,193	2,268,660	11,513,110	2,423,856	...				13,936,966	3,305,972	1870-71
...	1,190,085	11,588,526	1,413,406	...				13,001,932	2,821,091	1871-72
...	—528,622*	14,009,071	...	..				14,009,071	2,998,444	1872-73
...	57,553	13,510,579	1,037,458	...				14,548,037	2,013,638	1873-74
...	—781,648*	10,192,537	5,070,839	...				15,263,376	2,796,370	1874-75
...	—1,210,174*	11,273,829	1,206,299	...				12,480,128	919,899	1875-76
...	—1,553,238*	11,274,271	6,216,168	...				17,490,439	2,713,967	1876-77
...	—312,956*	9,928,234	4,339,141	...				14,267,375	1,076,657	1877-78
...	—925,445*	15,034,339	3,746,640	...				18,791,004	1,117,925	1878-79
...	—557,556*	15,459,183	13,552,781	..				29,015,506	2,270,107	1879-80
...	—738,572*	14,775,211	5,037,244	...				19,816,161	4,127,749	1880-81

* The withdrawals exceeded the receipts to this extent

[Continued on next page

No. 49.—DISBURSEMENTS in ENGLAND, from 1834-35 to 1919-20,

WAYS AND MEANS BY WHICH THE							
AMOUNTS RECEIVED IN ENGLAND							
	DISBURSEMENTS (excluding with- drawals against deposit accounts of Railway Companies and deducting miscellaneous receipts)*	Realisation of commer- cial assets	In repay- ment of advances made in India and China on security of goods	In repayment of advances made in India on account of the Imperial Government and other Public Departments	Bills drawn on India	Bills on London purchased in India	Remitted from India in gold
1881-82	21,793,502	..	..	267,081	18,412,429(a)	..	..
1882-83	22,063,250	..	..	330,960	14,119,128	..	..
1883-84	18,724,622	..	..	371,594	17,599,805	..	..
1884-85	21,112,152	..	..	384,608	13,758,909	..	..
1885-86	19,074,130	..	..	1,036,077	10,292,692	..	..
1886-87	23,021,259	..	..	189,297	12,136,278	..	..
1887-88	17,382,835	..	..	186,568	15,358,577	..	..
1888-89	30,675,794	..	..	129,935	14,262,859	..	..
1889-90	17,366,312	..	..	148,029	15,474,496	..	..
1890-91	22,427,394	..	..	161,882	15,969,034	..	..
1891-92	19,156,320	..	..	158,632	16,093,854	..	..
1892-93	20,495,342	..	..	150,790	16,532,215	..	..
1893-94	23,426,483	..	..	147,327	9,530,235	..	..
1894-95	24,328,065	..	..	148,471	16,905,102	..	..
1895-96	18,894,013	..	..	170,979	17,664,492	..	..
1896-97	21,513,891	..	..	262,859	15,526,547	..	..
1897-98	19,140,204	..	..	180,506	9,506,077	..	..
1898-99	27,546,515	..	..	201,819	18,692,377	..	..
1899-1900	25,909,192	..	..	1,536,647	19,067,022	..	..
1900-01	34,869,343	..	..	2,287,982	13,300,277	..	3,967,362
1901-02	27,459,555	..	..	2,245,166	18,539,071(b)	..	1,001,995
1902-03	25,730,325	..	..	802,988	18,499,946(b)	..	497,207
1903-04	31,491,699	..	..	2,645,332	23,859,303(b)	..	3,997,128
1904-05	31,168,251	..	..	936,980	24,425,558(b)	..	4,090,388
1905-06	51,429,591	..	..	724,929	31,166,973(c)	..	1,400,309 (d)
1906-07	43,047,986	..	..	547,575	32,907,196(e)	..	250,000 (f)
1907-08	36,669,171	..	..	1,008,834	16,232,061(g)	..	..
1908-09	37,925,455	..	..	510,093	13,915,428(h)	..	239,950
1909-10	40,082,753	..	..	358,213	27,096,586(i)	..	..
1910-11	51,411,496	..	..	905,356	26,783,303(j)	..	..
1911-12	43,092,806	..	..	1,194,909	27,053,550(k)	..	..
1912-13	52,717,391	..	..	1,473,611	25,759,706	..	327,501
1913-14	45,274,314	..	..	1,644,409	31,200,827(l)	..	453,024
1914-15	36,381,515	..	..	10,318,902(n)	7,748,111(m)	..	604,754
1915-16	50,954,926	..	..	18,649,166(o)	20,354,517(p)	..	2,000,006 (q)
1916-17	126,148,183	..	..	41,487,381(r)	32,998,095(s)	..	..
1917-18	218,444,077	..	..	83,185,155(r)	34,880,682(t)	..	2
1918-19	261,251,918	..	..	105,670,540(r)	20,946,314(u)	..	..
1919-20	297,577,214	..	..	68,839,976(r)	31,226,219	..	..
TOTAL	2,396,145,690	9,743,467	15,758,429	371,394,099	1,008,267,395	2,089,233	19,895,654

* See footnote † on page 76
(a) Exclusive of £1,001,393 received on account of the Commission for the Reduction of Debt
(b) Include £1,939,093, £263,000, £2,200,000, and £700,396 drawn against the Gold Reserve Fund in 1901-02, 1902-03, 1903-04, and 1904-05 respectively
(c) Includes £3,543,000 on account of Gold Reserve Fund, £1,333,333 on account of Paper Currency Reserve, and £3,240,000 on account of Australian Gold, but excludes £400,000, representing Telegraphic Transfers issued against Australian Gold not included in the Home Accounts for March, and £13,480, being allotments of the 28th March taken up in April 1906
(d) Includes £1,000,000 on account of special Telegraphic Transfers sold against Gold in India
(e) Includes £2,895,000 on account of Australian Gold, £400,000, representing Telegraphic Transfers issued against Australian Gold in March 1906 but taken in the Home Accounts for April 1906, and £13,480, being allotments of the 28th March taken up in April 1906. Excludes £925,000, being Telegraphic Transfers against Australian Gold issued in March, 1907, but taken in the Home Accounts for April, 1907
(f) Special Telegraphic Transfers sold against Gold in India
(g) Includes £526,324 drawn against Gold Standard Reserve, and £925,000, representing Telegraphic Transfers issued against Australian Gold in March, 1907, but taken in the Home Accounts for April, 1907
(h) Includes £1,491,487 drawn against Gold Standard Reserve
(i) Excludes £320,000 on account of Telegraphic Transfers issued against Gold in transit from Egypt and Australia not included in the Home accounts for March 1910, but includes £8,090,000 and £1,000,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively
(j) Includes £320,000 issued against Gold in transit from Egypt and Australia and £600,000 and £2,545,000 drawn against Gold Standard Reserve and Paper Currency Reserve, respectively
(k) Includes £1,988,333 drawn against Paper Currency Reserve
(l) Includes £2,150,000 drawn against Gold Standard Reserve
(m) Includes £600,172 appropriated to Gold Standard Reserve
(n) Includes £9,229,436 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces

and the *WAYS and MEANS* by which they were met (in pounds sterling)—continued

DISBURSEMENTS WERE MET										
ON ACCOUNT OF INDIA										
Remitted from India in silver	Deposits by Railway Companies in excess of withdrawals	Total remittances	Borrowed in England	Sale of stock in the public funds	Gold Standard Reserve : Net sale proceeds of gold received from India, and dividends on investments	Paper currency reserve	Release of gold held in England as a reserve to secure the payment of currency notes issued in India	Total receipts, excluding miscellaneous receipts	Cash balance at end of the year	
...	—852,529*	17,826,981	2,455,647	..				20,286,662	2,620,909	1881-82
...	1,687,694	16,137,783	6,730,333	..				22,872,215	3,429,874	1882-83
...	—408,770*	17,562,629	1,841,001	..				19,407,969	4,113,221	1883-84
...	50,288	14,193,805	5,049,956	..				19,248,309	2,249,378	1884-85
...	5,151,537	16,480,306	5,071,031	..				21,551,337	4,726,585	1885-86
...	1,127,935	13,453,510	10,121,992	..				23,575,502	5,280,828	1886-87
...	2,457,559	18,002,704	..	..				18,002,704	5,900,697	1887-88
..	—724,490*	13,668,304	14,366,726	..				28,035,030	3,258,933	1888-89
..	—274,273*	15,348,252	4,161,000	..				19,509,252	5,402,873	1889-90
..	—2,166,345*	13,964,571	6,895,000	..				20,859,571	3,835,050	1890-91
..	—1,408,590*	14,843,896	4,600,000	..				19,443,896	4,122,626	1891-92
..	658,099	17,341,104	1,300,000	..				18,641,104	2,268,388	1892-93
..	—654,903*	9,022,659	13,436,000	..				22,458,659	1,300,564	1893-94
..	—522,948*	16,530,625	9,000,000	..				25,530,625	2,503,124	1894-95
..	—50,784*	17,784,687	2,000,000	..				19,784,687	3,393,798	1895-96
..	1,268,041	17,052,447	3,900,000	..				20,952,447	2,832,354	1896-97
..	—344,489*	9,342,094	9,500,000	..				18,842,094	2,534,244	1897-98
..	—533,811*	18,360,385	9,797,654	..				28,158,039	3,145,768	1898-99
..	—1,009,302*	19,594,367	6,500,000	..				26,094,367	3,330,943	1899-1900
..	52,355	19,607,976	14,422,350	..			1,600,000	35,630,326	4,091,926	1900-01
..	749,882	22,543,114	6,009,500	..	1,515,152		..	30,060,766	6,693,137	1901-02
..	—88,252*	19,711,889	5,000,000	..	93,085		..	24,804,974	5,767,786	1902-03
..	—1,349,257*	29,152,506	3,500,000	..	366,189		..	33,018,695	7,294,782	1903-04
..	383,408	29,836,334	2,600,000	..	1,299,716		..	34,136,050	10,262,581	1904-05
..	—1,214,522*	32,077,689	14,480,446	..	2,945,401		100,000	49,603,536	8,436,519	1905-06
..	—1,566,699*	32,138,072	2,000,000	..	3,353,481	1,076,726	1,650,000	40,218,279	5,606,812	1906-07
..	206,444	17,447,339	10,777,747	..	4,261,063	3,394,698	920,000	36,800,847	5,738,488	1907-08
..	4,070,405	18,735,874	11,342,053	..	7,893,845	2,668,910	..	40,640,682	8,453,715	1908-09
..	1,037,024	28,491,823	15,069,573	..	3,877,260	..	..	47,438,656	15,809,618	1909-10
..	1,174,244	28,862,903	13,878,920	..	11,034,403	..	..	53,776,226	18,174,348	1910-11
..	—711,916*	27,541,543	7,355,103	..	9,485,534	..	..	44,382,180	19,463,722	1911-12
..	—481,592*	27,079,226	3,000,000	..	11,364,076	1,600,000	..	43,043,302	9,789,633	1912-13
..	2,765,308	36,063,568	..	..	7,578,845	..	..	43,642,413	8,157,732	1913-14
..	44,044	18,715,811	7,000,000	..	9,421,208	1,000,000	..	36,137,019	7,913,236	1914-15
(v) 100,000	—1,017,839*	40,085,850	7,000,000	..	7,759,188	1,000,000	..	55,845,035	12,803,348	1915-16
(v) 67,204	—395,558*	74,157,122	(w) 2,000,000	..	20,190,568	24,889,138	3,500,000	124,736,828	11,391,993	1916-17
..	—1,381,899*	116,683,940	..	..	32,162,546	70,831,014	4,000,000	223,677,500	16,625,416	1917-18
..	—2,071,943*	124,544,911	..	..	32,428,975	102,000,833	367,609	259,342,328	14,715,826	1918-19
..	—3,843,677*	96,222,518	..	..	36,083,920	162,469,952	82,391	294,858,781	11,997,393	1919-20
2,887,401	49,384,299	1,469,676,510	(x) 336,910,052	1,740,141	203,114,455	370,931,271	12,220,000	2,404,370,183	..	TOTAL

* The withdrawals exceeded the receipts to this extent

(o) Includes £16,006,932 on account of advances by the War Office in respect of the expenditure incurred in India in connection with Expeditionary Forces and £6,115 on account of remittances of Indians in Hospitals

(p) Includes £7,574,188 appropriated to Gold Standard Reserve and £8,190,295 to Paper Currency Reserve

(q) Includes £2,000,000 as receipt from the Bank of England against deposit of gold in India

(r) Include on account of advances by the War Office in respect of expenditure in India in connection with Expeditionary Forces and other War Services £38,516,104 in 1916-17, £68,780,995 in 1917-18, £92,252,827 in 1918-19, and £62,737,083 in 1919-20

(s) Includes £4,334,537 appropriated to Gold Standard Reserve and £18,994,318 to Paper Currency Reserve

(t) Includes £1,422,746 appropriated to Gold Standard Reserve and £8,657,972 to Paper Currency Reserve

(u) Includes £14,346,369 appropriated to Paper Currency Reserve

(v) Represents receipt from the National Bank of Egypt in respect of rupees sent from India to Egypt

(w) Represents Temporary Loan from the Gold Standard Reserve

(x) The actual debt created amounted, however, to £346,257,171, the difference representing discount on loans which has been or is being discharged by means of a Sinking Fund. £174,919,024 of debt has been discharged in the same period, and the amount of Debt existing at the end of 1919-20 was £171,338,147

WAYS AND MEANS—
HOME GOVERNMENT

(80)

No. 50.—PARTICULARS of LARGE or EXCEPTIONAL PAYMENTS included in the DISBURSEMENTS in each
year from 1834-35 to 1919-20

	Debt, permanent and temporary, discharged	Invest- ments in the public funds	Cost of silver shipped to India	Purchase of gold (e)	Gold Standard reserve(a)	Paper, Currency reserve	Reverse sterling bills paid in London	East Indian Railway, portion of the purchase money and redemption of annuity, etc.	Eastern Bengal Railway, redemption of debenture stock annuity etc.	Purchase of the Oudh and Rohil- khand Railway	South Indian Railway debentures	Great Indian Peninsula Railway: redemp- tion of liabilities	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£	£
1834-35	2,213,852	..	..	..	..	..	..	..	..	..	..	..	2,213,852
1836-37	5,318,806	..	..	..	..	..	..	..	..	..	..	..	5,318,806
1838-39	1,771,850	700,884	..	..	..	..	..	..	..	..	..	..	2,472,734
1848-49	..	277,875	..	..	..	..	..	..	..	..	..	..	277,875
1849-50	..	479,887	..	..	..	..	..	..	..	..	..	..	479,887
1855-56	352,869	..	..	..	..	..	..	..	..	..	..	..	352,869
1857-58	900,000	..	1,031,033	..	..	..	..	..	..	..	..	..	1,931,033
1858-59	653,900	..	2,348,765	..	..	..	..	..	..	..	..	..	3,002,665
1859-60	2,123,000	..	3,636,082	..	..	..	..	..	..	..	..	..	5,759,082
1860-61	956,200	..	364,497	..	..	..	..	..	..	..	..	..	1,320,697
1861-62	1,301,600	..	735,005	..	..	..	..	..	..	..	..	..	2,036,605
1862-63	1,756,200	..	..	..	..	..	..	..	..	..	..	..	1,756,200
1863-64	7,968,500	..	..	..	..	..	..	..	..	..	..	..	7,968,500
1868-69	502,500	..	..	..	..	..	..	..	..	..	..	..	502,500
1869-70	501,300	..	..	..	..	..	..	..	..	..	..	..	501,300
1873-74	1,019,000	..	..	..	..	..	..	..	..	..	..	..	1,019,000
1876-77	500,000	..	..	..	..	..	..	..	..	..	..	..	500,000
1878-79	3,374,500	..	..	..	..	..	..	..	..	..	..	..	3,374,500
1879-80	2,609,500	..	..	..	..	..	..	9,565,939	..	..	..	..	12,175,439
1880-81	4,444,911	..	..	..	..	..	..	..	..	..	..	..	4,444,911
1881-82	5,717,328	..	..	..	..	..	..	586,300	..	..	..	..	6,303,628
1882-83	6,256,785	..	..	..	..	..	..	400,333	..	..	..	..	6,737,118
1883-84	1,290,031	..	..	..	..	..	..	510,319	56,942	..	..	..	1,856,292
1884-85	3,849,723	..	..	..	..	..	..	341,958	972,788	..	..	..	5,164,469
1885-86	1,006,200	..	..	..	..	..	..	544,991	511,054	..	..	..	2,062,245
1886-87	411,020	..	..	..	..	..	..	4,914,546(b)	..	..	..	..	5,325,566
1888-89	3,667,626	..	..	..	..	..	..	..	..	10,336,049	..	..	14,003,675
1889-90	912,865	..	..	..	..	..	..	..	..	..	..	..	912,865
1890-91	85,976	..	..	..	..	..	..	..	..	500,000	..	..	585,976
1891-92	1,390,262	..	..	..	..	..	..	..	..	31,000	86,100	..	1,507,362
1892-93	1,340	..	..	..	..	..	..	..	..	1,770,300	150,000	..	1,921,640
1893-94	4,752,015	..	..	..	..	..	..	..	..	729,000	520,200	..	6,001,215
1894-95	7,005,000	..	..	..	..	..	..	..	..	..	..	..	7,005,000
1895-96	2,001,600	..	..	..	..	..	..	..	..	..	..	..	2,001,600
1896-97	4,818,890	..	..	..	..	..	..	..	..	..	..	..	4,818,890
1897-98	1,002,302	..	..	..	..	..	..	..	..	..	..	..	1,002,302
1898-99	9,383,978	..	..	..	..	..	..	..	..	..	..	..	9,383,978
1899-1900	3,501,300	..	405,000	1,500,000	..	..	..	..	..	..	..	..	8,406,300
1900-01	5,000,000	..	5,649,924	100,000	..	..	..	..	..	..	..	5,922,350	16,672,224
1901-02	5,000,202	..	2,885	..	3,454,245	..	..	..	..	..	..	..	8,457,332
1902-03	5,368,800	..	285,000	..	356,085	..	..	..	..	..	..	..	6,009,885
1903-04	4,100,000	..	4,055,327	..	2,566,189	..	..	..	..	..	..	..	10,721,516
1904-05	3,002,200	..	4,540,378	..	2,000,112	..	..	..	..	..	..	..	9,542,690
1905-06	750,060	..	8,218,043	..	6,488,401	2,378,333(c)	..	..	..	..	..	..	17,834,837
1906-07	749,900	..	12,370,929	..	1,353,481	31,726	..	..	..	..	..	..	18,506,036
1907-08	834,738	..	4,516,255	..	4,576,164	69,698	..	..	..	..	..	..	9,796,851
1908-09	1,865,800	..	..	..	10,046,737	483,910	2,058,000	..	..	..	..	..	20,434,444
1909-10	6,179,400	..	..	..	9,426,550	1,000,000	156,000	..	..	..	..	..	16,761,950
1910-11	6,817,900	..	..	..	13,167,572	2,545,000	..	..	..	..	..	..	22,530,472
1911-12	7,276,200	..	..	..	9,889,183	1,988,333	..	..	..	..	..	..	19,163,716
1912-13	6,477,600	..	7,058,619	..	11,432,122	1,800,000	..	..	..	..	..	..	26,568,341
1913-14	1,781,200	..	4,528,056	..	10,709,546	..	..	..	..	..	..	..	17,018,802
1914-15	500,000	..	..	..	10,038,020	..	8,707,000	..	..	..	..	..	19,245,020
1915-16	7,909,000	..	983,200	..	10,549,067	8,190,295	4,893,000	..	..	..	..	..	32,524,562
1916-17	9,500,000	..	16,093,978	..	24,316,280	46,984,376	..	..	..	..	..	..	96,894,632
1917-18	500,162	..	13,492,012	..	33,586,249	79,266,406	..	..	..	..	..	..	126,844,822
1918-19	33,915,001	..	43,686,695	..	32,413,801(d)	115,583,458	5,135,000	..	..	..	..	..	230,738,922
1919-20	8,796,000	..	7,006,359	27,671,149	42,099,041	162,429,740	23,935,000	..	..	..	..	..	271,937,281

(a) Invested in British funds and Treasury bills
(b) Includes £4,911,621 on account of redemption of annuity, etc., of the Sind, Punjab, and Delhi Railways
(c) Includes £1,833,333 invested in Consols and Exchequer Bonds and £1,045,000 representing the transfer of gold at the Bank of England
(d) Includes £269,938 re-transferred to Home Treasury Balances in respect of profits on coinage remitted in excess during 1917-18
(e) Figures for 1899-1900 and 1900-01 refer to the amount held as a reserve to secure the payment of currency notes issued in India and those for 1919-20 to Gold purchased by the Secretary of State for remittance to India

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE

[FOR TABLES, SEE PAGES 82 TO 105]

Table No. 51 is a record, from the year 1835, of the minimum and maximum prices of standard silver in London during each month, the yearly value of silver coined in England, the imports and exports of silver into and from England, the annual sum of Council Bills, and the Bank of England average rate of discount.

Table No. 52 shows the prices of standard silver in London and of bar gold in India, ruling at or about the close of each fortnight; also the relative values of the two metals in London and India. The mint price in London of gold $\frac{11}{16}$ fine is £3-17-10½ per ounce troy, but as standard silver is $\frac{37}{100}$ fine, the comparative value per ounce of gold $\frac{37}{100}$ fine or £3-18-7 is divided by the market price of an ounce of standard silver, and thus the relative value of the two metals is obtained. In India up till June, 1893, when the mints were closed to the coinage of silver for the public, the comparison was made between the price of a tola of bar gold and the rupee which itself weighs one tola (180 grains) and contains 165 grains of pure silver. Thus the rupee price of a tola of gold was multiplied by a fraction of which 165 was the numerator and the denominator the number of grains of pure gold per tola of bar gold, that is to say, 179.1 up to the close of 1887, when the touch of the bar gold was 99½, and 180 from January 1888, from which month prices were quoted for gold of 100 touch. From the latter half of June, 1893, when the mints were closed, the relative values in India have been calculated on the market prices of the two metals at Bombay, excluding the import duty* levied on silver (5 per cent from 10th March, 1894, to 24th February, 1910, and 4 annas per ounce from 25th February, 1910, to 1st February, 1920).

Table No. 53 shows the course of the prices of silver in London since January, 1901, the figures representing the average for each half month, and the variations are worked out on the basis of the price of silver on the 1st June, 1893, the month in which the mints were closed.

Table No. 54 shows the course of the rates of exchange in Calcutta since January, 1901, the figures representing the average for each half month, and the variations are also worked out on the basis of the rate of exchange on the 1st June, 1893, being taken as 100.

Table No. 55 shows from the year 1901, the course of exchange on London, the Bank of England rate of discount, and the Bank of Bengal rate of interest.

Table No. 56 shows, from the year 1901, the price of sovereigns (British and Australian) and the price per tola of uncoined gold (China leaf of 100 touch) in India.

Table No. 57 records the course of the price of bar silver in Bombay, inclusive of import duty, from 1901-02.

Table No. 58 records the course of the rate of exchange between India and China, from 1900-01.

Table No. 59 shows the price of Government Securities in Calcutta; table No. 60 of India Stock in London, and table No. 61 of Enfaced Rupee Paper in London.

* Abolished with effect from 2nd February, 1920.

PRICES OF GOLD, SILVER, AND STOCKS, AND RATES OF EXCHANGE*

No. 51.—MINIMUM and MAXIMUM PRICE in LONDON of STANDARD

	January	February	March	April	May	June	July	August	September	October	November
1835 . . .	d. 59½	d. 60	d. 60	d. 59¾	d. 59¾	d. 59½—59¾	d. 59¾	d. 59½	d. 59½	d. 59½	d. 59½
1840 . . .	60¼—60½	60½	60¼—60½	60¼—60½	60¼—60½	60¼	60¼—60½	60¼—60½	60¼—60½	60¼—60½	60½
1845 . . .	59½	59½—59¾	58½—59½	58½	58½—59¼	59—59¼	59½—59¾	59½—59¾	59½	59½—59¾	59½—59¾
1850 . . .	59½—59¾	59½—59¾	59½—59¾	59½	59½	59½	59½—59¾	59½	60—60½	60½—60¾	60½—61¼
1855 . . .	61½—61¾	61½—61¾	60¾	60¾	61¼—61¾	61½	61½—61¾	61½	61½	61½	60—61¾
1860 . . .	62—62½	62—62½	61½—62½	61½	61½	61½—61¾	61½	61½—61¾	61½	61½—61¾	61½—61¾
1865 . . .	61½—61¾	61½—61¾	61—61½	60¾	60¾—60¾	60½—60¾	60½—60¾	60½—60¾	60½—61	61½—61¾	61½—61¾
1870 . . .	61½—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾	60¾—62	60¾—60¾	60¾—60¾	60¾—60¾	60¾—60¾
1875 . . .	57½—57¾	57½—57¾	57—57½	57½—57¾	56½—57	55½—55¾	55½—55¾	50—50¾	56½—56¾	56½—57½	56½—56¾
1880 . . .	52½—52¾	52—52½	51½—52½	51½—52½	52½—52¾	52½—52¾	52½—52¾	52½—52¾	52½—52¾	51½—52½	51½—51¾
1885 . . .	49½—50	48½—49½	49—49½	48½—49½	48½—50	49—49½	49½—49¾	48½—49½	47½—48½	47½—47¾	47½—47¾
1890 . . .	44½—44¾	43½—44½	43½—44½	43½—48	46—47½	46½—49	47½—50¾	50½—54½	50—54½	48½—51½	45—48½
1894 . . .	30½—31½	27½—30½	27—27½	28½—29½	28½—29½	28½—28½	28½—28½	28½—30½	29½—30½	28½—29½	28½—29½
1895 . . .	27½—27¾	27½—27¾	27½—30	29½—30½	30½—30¾	30½—30½	30½—30¾	30½—30¾	30½—30¾	30½—31½	30½—30½
1896 . . .	30½—30¾	30½—31½	31½—31½	30½—31½	30½—31½	31½—31½	31½—31½	30½—31½	30—30½	29½—30½	29½—30½
1897 . . .	29½—29½	29½—29½	28½—29½	28½—28½	27½—28½	27½—27½	26½—27½	23½—26½	23½—27½	25½—27½	26½—27½
1898 . . .	26½—26½	25½—26½	25—26½	25½—26½	25½—26½	26½—27½	27—27½	27½—27½	27½—28½	27½—28½	27½—28½
1899 . . .	27½—27½	27½—27½	27½—27½	27½—28½	28—28½	27½—28	27½—27½	27½—27½	26½—27½	26½—26½	26½—27½
1900 . . .	27—27½	27½—27½	27½—27½	27½—27½	27½—27½	27½—28½	27½—28½	27½—28½	27½—28½	27½—28½	27½—28½
1901 . . .	27½—29½	27½—28½	27½—28½	26½—27½	27½—27½	27½—27½	26½—27½	26½—27½	26½—27	26½—26½	25½—26½
1902 . . .	25½—26½	25½—25½	24½—25½	23½—24½	23½—24	23½—24½	24½—24½	24½—24½	23½—24½	23½—23½	21½—23½
1903 . . .	21½—22½	21½—22½	22½—22½	22½—25½	24½—25½	24½—24½	24½—25½	25½—26½	26½—27½	27½—28½	26½—27½
1904 . . .	25½—27½	25½—27½	25½—26½	24½—25½	25½—25½	25½—26½	26½—27	26½—27	26—26½	26½—26½	26½—27½
1905 . . .	27½—28½	27½—28½	25½—27½	25½—26½	26½—27½	26½—27½	26½—27½	27½—28½	28—28½	28½—28½	28½—30½
1906 . . .	26½—30½	30½—30½	29—30½	29½—30½	30½—31½	29½—31½	29½—30½	29½—30½	30½—31½	31½—32½	32—33½
1907 . . .	31½—32½	31½—32½	30½—32½	30—30½	29½—31½	30½—31½	31—31½	31½—32½	31½—31½	27½—30½	26½—28½
1908 . . .	24½—27	25½—26½	25½—25½	24½—25½	24—24½	24½—25½	24½—24½	23½—24½	23½—24½	23½—24	22½—23½
1909 . . .	23½—24½	23½—24½	23½—23½	23½—24½	24½—24½	23½—24½	23½—23½	23½—24	23½—23½	23½—23½	23½—23½
1910 . . .	24—24½	23½—24½	23½—24½	24—24½	24½—24½	24½—24½	24½—24½	24½—24½	24½—24½	24½—26½	25½—26
1911 . . .	24½—25½	23½—24½	24½—24½	24½—24½	24½—24½	24½—24½	23½—24½	24—24½	24½—24½	24½—25½	25—26½
1912 . . .	25½—26½	26½—27½	26½—27½	26½—28½	27½—28½	27½—28½	27½—28½	27½—29½	28½—29½	29—29½	28½—29½
1913 . . .	28½—29½	27½—28½	26½—27½	26½—28½	27½—28½	26½—27½	26½—27½	27½—27½	27½—28½	27½—28½	26½—27½
1914 . . .	26½—26½	26½—26½	26½—27	26½—27½	25½—27½	25½—26½	23½—26½	23½—27½	23½—25½	22½—24½	22½—23
1915 . . .	22½—22½	22½—23½	23½—24½	23½—23½	23½—23½	22½—23½	22½—22½	22½—23½	23½—23½	23½—24½	24½—27½
1916 . . .	26½—27½	26½—27½	26½—28½	29—35½	32½—37½	30—32½	28½—31	30½—32	32½—32½	32½—32½	32½—35½
1917 . . .	36—37½	37½—38½	35½—37½	36½—37½	37½—38½	38—39½	39½—41½	40½—46	46—55	41½—48½	42½—45½
1918 . . .	43½—45½	42½—43½	42½—46	45½—49½	48½—49½	48½	48½	48½—49½	49½	49½	48½—49½
1919 . . .	48½—48½	48½—47½	50—47½	49½—48½	58—48½	54½—53	55½—53	61½—55½	64—59	66½—62½	76—65½
1920 . . .	85—75½	89½—82	84—65½	72½—64½	65½—57½	57½—44	56½—51½	63½—57	60½—57½	59—50½	54½—43½

* Compiled from Messrs. Pixley and Abell's annual circular, the Prices Current of the Chambers of Commerce, Calcutta and Bombay, and from special official returns.

SILVER per Ounce in each MONTH from January 1835 to December 1920

December	Yearly average	Silver coined in England	Amount of bills drawn in England on the Government of India†	Export of silver from England to the East*	Import of silver into England	Import of silver into British India†	Average bank rate of discount	REMARKS
d.	d.	£	£	£	£	£	Between 4 and 5 p. c.	
59½	59½	146,665	732,803	2,036,167		1,222,449		Extinction of United States National Debt: Bank of United States wound up owing to refusal of Congress to recharter it.
60½—60½	60½	207,900	1,439,525	1,841,335	No statistics of imports of silver obtainable before 1858	1,138,322	5	Misunderstanding with France. Treaty of London for settlement of Eastern Question.
59½—59½	59½	647,658	2,516,951	2,939,922		1,307,571	3	Railway mania. Sikh war.
61½	60½	129,096	2,935,118	5,052,059		1,770,999	2½	Average of consols 96½.
61½	61½	195,510	3,670,028	6,431,733		5,861,862	4½	Loan of £16 millions. Fall of Sebastopol.
61½—61½	61½	218,403	4,694	8,478,739	10,394,000	4,289,257	4½	Commercial Treaty with France.
61½—61½	61½	501,732	6,789,473	3,598,058	6,980,000	13,465,271	4½	Close of American war.
60½—60½	60½	336,798	6,980,122	1,579,473	10,649,000	17,749,825	3	Franco-Prussian war. Panic.
56½—56½	56½	594,001	10,341,614	3,714,404	9,506,757	2,309,561	3½	Heavy commercial failures. Large export of gold to Germany. Continued decline in price of silver.
51½—52	52½	761,508	15,261,810	6,135,520	6,827,471	3,544,104	2½	Consols touched 100½: reported existence of large quantities of gold in South India.
46½—47½	48½	720,918	13,758,909	8,010,925	9,377,601	8,257,607	2½	Suspension of the coinage of the Bland dollar recommended by the President of the United States.
47½—49½	47½	1,712,161	15,474,496	8,456,709	10,385,659	10,289,103	4½	Serious panics in London and New York. Extension of silver legislation in United States, the Treasury purchase being raised to 54,000,000 ounces annually. Great fluctuations in exchange.
27½—28½	28½	822,492	9,530,234	10,041,162	11,005,507	5,216,618	2½	Duty of 5% imposed on silver entering India. War between China and Japan.
29½—30½	29½	1,187,010	16,905,102	6,484,933	10,669,682	5,559,144	2	Speculation in South African Gold Mines. Large indemnity from China to Japan. Consols touched 108½. United States currency difficulties.
29½—30	30½	1,329,570	17,664,492	6,897,015	14,329,116	5,728,923	2½	Consols touched 114. Defeat of silver party in United States election. Extensive coinage of silver by Russia.
25½—27½	27½	941,886	15,526,547	7,223,397	18,032,091	8,832,930	2½	War between Turkey and Greece. Famine and plague in India. Gold standard adopted by Japan.
27½—27½	26½	1,269,180	9,506,077	5,949,285	14,677,799	6,037,039	3½	War between Spain and United States. Appointment of Indian Currency Committee. Indian Exchange steady at about 16d.
26½—27½	27½	1,544,400	18,692,377	7,742,829	12,729,989	6,349,926	3½	Boer War. 6% Bank rate in December. Consols touched 97½. Gold standard established in India and gold sovereigns declared legal tender at the rate of 15 rupees each.
29½—29½	28½	2,077,020	19,067,022	9,985,642	13,322,300	8,452,495	2½	Continuation of Boer War. Large coinage of rupees by the Indian Government. Boxer rebellion in China and military occupation by the allied Powers. Famine in India.
24½—25½	27½	860,508	13,300,277	9,018,419	11,501,678	8,663,623	3½	Death of Queen Victoria. Assassination of President McKinley. Continuation of Boer War. Combination of American smelters.
21½—22½	24½	1,099,890	18,539,071	7,565,305	9,764,296	8,489,924	3½	End of Boer War. Heavy fall in silver. War indemnity unsettled China trade.
25—26½	24½	538,164	18,499,947	8,051,780	10,310,330	8,818,644	3½	Straits Settlements and Siam adopt Gold Standard. Large purchases by the Indian Government. United States of America buy for new Philippine coinage. Mexican Currency Commission.
27½—28½	26½	623,898	23,859,303	10,038,319	11,687,339	14,483,747	3½	Russo-Japanese War. Monetary reform in Mexico. Continued buying by Indian Government.
29½—30½	27½	316,206	24,425,558	8,643,405	12,992,014	8,212,730	3	Mexican mints closed to free coinage of silver. End of Russo-Japanese War. Internal troubles in Russia. Continued buying by Indian Government.
31½—32½	30½	1,821,798	31,566,973	15,565,334	17,288,063	19,180,050	4½	Heavy purchases by Indian Government. Large exports of dollars from Mexico. Resumption of purchases by United States Government. Straits exchange fixed at 2-4 per dollar.
24½—26½	30½	2,039,400	33,432,196	12,752,230	15,983,892	16,009,592	4½	Cessation of Indian buying. Sharp fall in silver. Financial crisis in United States of America. Bank rate 7%.
22—23½	24½	1,009,206	15,307,061	10,243,968	10,326,889	9,962,824	3	Large gold exports to Paris. General depression of trade. Political unrest in South Eastern Europe.
23½—24½	23½	1,202,256	13,915,426	8,936,715	11,814,889	8,801,874	3½	Some improvement in trade. Good crops, especially of cotton in India.
24½—25½	24½	2,606,670	27,416,586	8,648,443	14,100,310	7,378,115	3½	Death of King Edward VII. Indian Import duty on silver increased from 5% ad valorem to 4 annas per ounce.
25½—25½	24½	2,264,130	26,463,303	9,865,796	14,293,747	8,475,525	3½	Strikes and Labour unrest in England. Rebellion in China. Italian war in Tripoli.
28½—29½	28½	2,610,432	27,058,550	14,345,474	16,778,304	12,878,114	3½	Establishment of Provisional Government in China. Indian Government purchased £6,000,000 silver. War between Turkey and Balkan States.
25½—27½	27½	1,693,494	25,759,706	10,739,978	14,495,049	11,113,289	4½	China Loan of £25,000,000. Indian Government bought £5,500,000 silver. Failure of Indian Specie Bank. Civil War in Mexico.
22½—23½	25½	6,250,524	31,200,827	5,745,468	11,952,790	7,190,090	4	Outbreak of Great European War and consequent disorganization of Money and Stock Markets. Record home coinage of Silver. Bank rate reached 10 per cent. in August.
25½—27½	23½	7,815,437	7,748,111	3,828,168	10,560,161	5,559,844	5	Continuation of Great War. Heavy coinage of silver, Home and abroad.
35½—37	31½	8,378,465	20,354,517	4,891,978	13,677,650	13,029,764	5½	Continuation of Great War. The United States declare war against Germany.
42½—43½	40½	4,088,778	32,998,005	2,544,485	8,466,994	16,225,677	5½	Armistice with Enemy Countries signed on 11th November. Surrender to Allies of Enemy Fleets, Arms, etc. Serious political unrest in Russia and Germany. Pittman Silver Act passed in the United States.
48½—48½	47½	9,252,549	34,880,682	(b)	8,017,405(a)	52,436,609	5	Peace treaties with Central Powers signed. High Prices of commodities and wide fluctuation in International Exchange. Civil war in Russia continued. General political and labour unrest.
79½—73½	57½	3,646,183	20,946,314	623,728(d)	2,425,424(d)	51,844,779	5½	British subsidiary coinage reduced to 500 fine. Heavy Continental sales of demonetised silver. Latin Union dissolved. Value of Rupee fixed at 1130016 grains go d. Worldwide depression in trade.
44½—38½	61½	5,640,679	31,226,219	8,915,959	9,923,034	5,576,983(c)	6½	

* The figures from 1835 to 1850 include exports from England as well as other countries; from 1851 to 1875 from Southampton only; from 1876 shipments via Southampton, Venice, and Marseilles

† The figures represent the value of the imports of silver coin and bullion registered in the calendar year, but those prior to 1901 are for the official year

‡ For the year ended the 30th April from 1835 to 1866 and the 31st March from 1867 onwards

(a) Figures for ten months, January to October, for which statistics are available

(b) No figures available

(c) At the rate of R10 = £1

(d) 6 months, July—December

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE

		IN LONDON		IN INDIA				IN LONDON		IN INDIA	
		Price of standard silver ($\frac{37}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]			Price of standard silver ($\frac{37}{100}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]*	Price per tola of bar gold of 99½ touch [one tola of gold containing 179·1 grains fine]	Relative value of fine silver to gold [the rupee or tola containing 165 grains fine]
1865		s. d.		Rs a.		1880		s. d.		Rs a.	
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 1½	15·3	16 5	15·02	January	{ 1st	4 4½	18·02	19 6	17·85
	{ 2nd	5 1½	15·33	16 5	15·02		{ 2nd	4 4½	17·94		
February	{ 1st	5 1½	15·33	16 5	15·02	February	{ 1st	4 4½	18·		
	{ 2nd	5 1½	15·33	16 5	15·02		{ 2nd	4 4	18·13		
March	{ 1st	5 1½	15·36	16 5	15·02	March	{ 1st	4 3½	18·17		
	{ 2nd	5 1	15·45	16 5	15·02		{ 2nd	4 4½	18·11		
April	{ 1st	5 0½	15·55	16 5	15·02	April	{ 1st	4 4½	18·09		
	{ 2nd	5 0½	15·55	16 5	15·02		{ 2nd	4 4½	18·09		
May	{ 1st	5 0½	15·52	16 5	15·02	May	{ 1st	4 3½	18·06		
	{ 2nd	5 0½	15·67	16 5	15·02		{ 2nd	4 4½	18·11		
June	{ 1st	5 0½	15·55	16 5	15·02	June	{ 1st	4 4½	18·02		
	{ 2nd	5 0½	15·55	16 5	15·02		{ 2nd	4 4½	17·83		
July	{ 1st	5 0½	15·58	16 5	15·02	July	{ 1st	4 4½	17·94		
	{ 2nd	5 0½	15·52	16 5	15·02		{ 2nd	4 4½	17·85		
August	{ 1st	5 0½	15·52	16 5	15·02	August	{ 1st	4 4½	17·91		
	{ 2nd	5 0½	15·49	16 5	15·02		{ 2nd	4 4½	17·96		
September	{ 1st	5 0½	15·52	16 5	15·02	September	{ 1st	4 4½	17·96		
	{ 2nd	5 0½	15·41	16 7	15·02		{ 2nd	4 4½	18·09		
October	{ 1st	5 1½	15·41	16 7	15·14	October	{ 1st	4 4½	17·98		
	{ 2nd	5 1½	15·39	16 7	15·14		{ 2nd	4 3½	18·17		
November	{ 1st	5 1½	15·27	16 7	15·14	November	{ 1st	4 3½	18·20		
	{ 2nd	5 1½	15·33	16 7	15·14		{ 2nd	4 3½	18·24		
December	{ 1st	5 0½	15·31	16 7	15·14	December	{ 1st	4 3½	18·17		
	{ 2nd	5 0½	15·31	16 7	15·14		{ 2nd	4 3½	18·22		
1870						1885					
FORTNIGHT						FORTNIGHT					
January	{ 1st	5 0½	15·58	16 5½	15·05	January	{ 1st	4 1½	18·93	20 2	18·54
	{ 2nd	5 0½	15·58	16 5½	15·05		{ 2nd	4 1½	19·1	20 1	18·48
February	{ 1st	5 0½	15·58	16 5½	15·05	February	{ 1st	4 1½	19·17	20 4	18·65
	{ 2nd	5 0½	15·62	16 5½	15·05		{ 2nd	4 1½	19·19	20 5	18·71
March	{ 1st	5 0½	15·55	16 5½	15·05	March	{ 1st	4 1	19·24	No information	
	{ 2nd	5 0½	15·58	16 10½	15·05		{ 2nd	4 1	19·24	20 10	19
April	{ 1st	5 0½	15·58	16 10½	15·34	April	{ 1st	4 0½	19·29	20 10	19
	{ 2nd	5 0½	15·62	16 10½	15·34		{ 2nd	4 1½	19·05	20 10	19
May	{ 1st	5 0½	15·49	16 13	15·48	May	{ 1st	4 1½	19·05	20 5	18·71
	{ 2nd	5 0½	15·62	16 13	15·48		{ 2nd	4 1½	19·17	20 6	18·77
June	{ 1st	5 0½	15·58	16 13	15·48	June	{ 1st	4 1½	19·17	20 6	18·77
	{ 2nd	5 0½	15·58	16 13	15·48		{ 2nd	4 1½	19·17	20 8	18·89
July	{ 1st	5 0½	15·52	16 14½	15·48	July	{ 1st	4 1½	19·15	20 8	18·89
	{ 2nd	5 0½	15·52	16 14½	15·57		{ 2nd	4 1½	19·17	20 8	18·89
August	{ 1st	5 0½	15·55	16 14½	15·57	August	{ 1st	4 1½	19·22	20 8½	18·91
	{ 2nd	5 0½	15·58	17 —	15·66		{ 2nd	4 0½	19·44	20 10	19
September	{ 1st	5 0½	15·58	17 —	15·66	September	{ 1st	3 11½	19·72	20 12	19·12
	{ 2nd	5 0½	15·65	17 —	15·66		{ 2nd	3 11½	19·85	20 13½	19·3
October	{ 1st	5 0½	15·57	17 —	15·66	October	{ 1st	3 11½	19·85	21 1½	19·43
	{ 2nd	5 0½	15·57	17 —	15·66		{ 2nd	3 11	20·06	21 1	19·4
November	{ 1st	5 0½	15·55	17 —	15·66	November	{ 1st	3 11½	19·85	21 1	19·4
	{ 2nd	5 0½	15·57	17 —	15·66		{ 2nd	3 11½	19·88	21 3½	19·55
December	{ 1st	5 0½	15·58	17 —	15·66	December	{ 1st	3 11½	19·96	21 3½	19·55
	{ 2nd	5 0½	15·58	17 —	15·66		{ 2nd	3 10½	20·12	21 6	19·69
1875						1890					
FORTNIGHT						FORTNIGHT					
January	{ 1st	4 9½	16·36	17 6	16	January	{ 1st	3 8½	21·13	22 7½	20·69
	{ 2nd	4 9½	16·4	17 5	16·94		{ 2nd	3 8½	21·13	22 10	20·74
February	{ 1st	4 9½	16·4	17 6	16	February	{ 1st	3 7½	21·57	22 14	20·97
	{ 2nd	4 9½	16·43	17 6	16		{ 2nd	3 8	21·43	22 10	20·74
March	{ 1st	4 9½	16·52	17 6	16	March	{ 1st	3 7½	21·49	23 —	21·08
	{ 2nd	4 9½	16·5	17 13	16·4		{ 2nd	3 7½	21·49	23 1	21·13
April	{ 1st	4 9½	16·43	17 8	16·12	April	{ 1st	3 9	20·95	22 14	20·97
	{ 2nd	4 9½	16·5	17 10	16·23		{ 2nd	3 10½	20·25	22 8	20·62
May	{ 1st	4 9	16·53	17 10	16·23	May	{ 1st	3 11½	19·91	22 —	20·16
	{ 2nd	4 8½	16·59	17 12	16·35		{ 2nd	3 10½	20·25	22 —	20·16
June	{ 1st	4 7½	16·95	17 13	16·4	June	{ 1st	3 11½	19·75	21 9	19·77
	{ 2nd	4 7½	16·91	17 13	16·4		{ 2nd	3 11½	19·75	21 2	19·36
July	{ 1st	4 7½	16·93	17 11	16·29	July	{ 1st	4 2	18·86	21 2	19·36
	{ 2nd	4 8	16·83	17 10	16·23		{ 2nd	4 2½	18·65	20 —	18·33
August	{ 1st	4 8½	16·76	17 10	16·23	August	{ 1st	4 3½	18·36	19 5	17·7
	{ 2nd	4 8½	16·65	17 10	16·23		{ 2nd	4 6½	17·30	18 10	17·07
September	{ 1st	4 8½	16·61	17 9	16·17	September	{ 1st	4 5½	17·68	18 15½	17·39
	{ 2nd	4 8½	16·63	17 9	16·17		{ 2nd	4 2	18·86	19 14	18·21
October	{ 1st	4 9	16·53	17 8	16·12	October	{ 1st	4 1½	19·05	20 4	18·56
	{ 2nd	4 9	16·53	17 8	16·12		{ 2nd	4 0½	19·44	21 2	19·36
November	{ 1st	4 8½	16·5	17 10	16·23	November	{ 1st	3 11½	19·91	21 6	19·59
	{ 2nd	4 8½	16·61	17 10	16·23		{ 2nd	4 0½	19·34	21 2	19·36
December	{ 1st	4 8½	16·65	17 12	16·35	December	{ 1st	4 1	19·24	21 8	19·71
	{ 2nd	4 8½	16·8	..	..		{ 2nd	4 —	19·65	21 4	19·48

NOTE.—On the 26th June 1893 the mints were closed to the coinage of silver for the public and from that date the relative value of gold and silver in India ceased to be derivable from the rupee price of gold.

* The exact amount is £3-18-6-99, but for convenience £3-18-7 has been adopted. It represents the equivalent of gold $\frac{37}{100}$ fine (the silver standard) derived from the mint price of £3-17-10½ per ounce for gold $\frac{11}{16}$ fine (the gold standard).

(a) From January 1888 the figures represent the price of bar gold of 100 touch at or about the close of each fortnight, as given in the "Current Quotations," published by the Chamber of Commerce, Bombay. Previously, the touch was 99½.

of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1920

		IN LONDON		IN INDIA				IN LONDON		IN INDIA			
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{3}{16}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{3}{16}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
		s. d.		R. a.	R. a.				s. d.		R. a.	R. a.	
1895													
FORTNIGHT													
January	{ 1st	2 3 $\frac{3}{16}$	34.69	29 15	87 14	33.96	January	{ 1st	2 3 $\frac{3}{16}$	34.45	24 —	68 8	34.89
	{ 2nd	2 3 $\frac{3}{16}$	34.37	30 5	87 14	34.25		{ 2nd	2 3 $\frac{3}{16}$	33.98	24 2	69 8	34.55
February	{ 1st	2 3 $\frac{3}{16}$	34.53	29 10	88 7	33.36	February	{ 1st	2 3 $\frac{3}{16}$	34.21	24 —	69 9	34.36
	{ 2nd	2 3 $\frac{3}{16}$	34.21	29 8	88 5	33.26		{ 2nd	2 3 $\frac{3}{16}$	34.29	23 15	69 8	34.30
March	{ 1st	2 4 $\frac{1}{16}$	33.60	29 5	88 —	33.18	March	{ 1st	2 3 $\frac{3}{16}$	34.14	23 15	69 8	34.30
	{ 2nd	2 6	31.43	29 3	90 —	32.29		{ 2nd	2 3 $\frac{3}{16}$	34.29	24 —	69 14	34.2
April	{ 1st	2 6 $\frac{3}{16}$	31.05	28 10	91 9	31.14	April	{ 1st	2 3 $\frac{3}{16}$	34.45	24 —	69 13	34.23
	{ 2nd	2 6 $\frac{1}{16}$	31.17	28 11 $\frac{1}{2}$	94 5	30.32		{ 2nd	2 3 $\frac{3}{16}$	34.37	24 0 $\frac{1}{2}$	69 14	34.24
May	{ 1st	2 6 $\frac{3}{16}$	30.67	28 14	94 10	30.39	May	{ 1st	2 3 $\frac{3}{16}$	34.21	24 2	70 10	34.02
	{ 2nd	2 6 $\frac{3}{16}$	30.79	28 11 $\frac{1}{2}$	94 6	30.30		{ 2nd	2 3 $\frac{3}{16}$	34.21	24 1	70 2	34.17
June	{ 1st	2 6 $\frac{3}{16}$	30.92	28 12 $\frac{1}{2}$	94 8	30.33	June	{ 1st	2 3 $\frac{3}{16}$	34.06	24 —	70 2	34.08
	{ 2nd	2 6 $\frac{3}{16}$	30.98	29 2	93 10	30.98		{ 2nd	2 4 $\frac{1}{16}$	33.38	24 —	71 7	33.45
July	{ 1st	2 6 $\frac{3}{16}$	30.85	29 0 $\frac{1}{2}$	93 13	30.32	July	{ 1st	2 4 $\frac{1}{16}$	33.31	24 —	72 3	33.11
	{ 2nd	2 6 $\frac{1}{16}$	31.17	28 14 $\frac{1}{2}$	93 13	30.49		{ 2nd	2 4 $\frac{1}{16}$	33.45	24 0 $\frac{1}{2}$	71 15	33.23
August	{ 1st	2 6 $\frac{3}{16}$	31.05	28 11 $\frac{1}{2}$	93 13	30.67	August	{ 1st	2 4 $\frac{1}{16}$	33.60	24 1	72 2	33.22
	{ 2nd	2 6 $\frac{3}{16}$	30.92	28 11	93 10	30.51		{ 2nd	2 4 $\frac{1}{16}$	33.16	24 1	72 6	33.11
September	{ 1st	2 6 $\frac{3}{16}$	30.92	28 13 $\frac{1}{2}$	90 13	31.63	September	{ 1st	2 4 $\frac{1}{16}$	32.59	24 1	73 9	32.57
	{ 2nd	2 6 $\frac{3}{16}$	30.79	28 6 $\frac{1}{2}$	92 —	30.75		{ 2nd	2 5 $\frac{1}{16}$	32.24	24 1	74 5	32.24
October	{ 1st	2 7 $\frac{1}{8}$	30.3	27 15	92 2	30.20	October	{ 1st	2 5 $\frac{1}{16}$	32.38	24 1	73 15	32.41
	{ 2nd	2 7	30.42	27 12 $\frac{1}{2}$	91 7	30.26		{ 2nd	2 5 $\frac{1}{16}$	31.63	24 1 $\frac{1}{2}$	75 8	31.78
November	{ 1st	2 6 $\frac{3}{16}$	30.67	27 15 $\frac{1}{2}$	91 7	30.44	November	{ 1st	2 5 $\frac{1}{16}$	31.90	24 1 $\frac{1}{2}$	75 8	31.78
	{ 2nd	2 6 $\frac{1}{16}$	30.73	27 14 $\frac{1}{2}$	90 15	30.56		{ 2nd	2 5 $\frac{1}{16}$	31.76	24 1 $\frac{1}{2}$	75 2	31.94
December	{ 1st	2 6 $\frac{3}{16}$	31.24	27 11 $\frac{1}{2}$	88 13	31.08	December	{ 1st	2 5 $\frac{1}{16}$	31.83	24 0 $\frac{1}{2}$	74 14	31.96
	{ 2nd	2 6 $\frac{1}{16}$	30.85	27 6	88 13	30.69		{ 2nd	2 5 $\frac{1}{16}$	31.00	24 —	74 6	32.13
1898													
FORTNIGHT													
January	{ 1st	2 2 $\frac{3}{4}$	35.25	24 5	69 5	34.93	January	{ 1st	2 5 $\frac{1}{16}$	32.35	24 —	74 2	32.5
	{ 2nd	2 2 $\frac{3}{4}$	36.1	24 6	69 5	35.02		{ 2nd	2 3 $\frac{1}{16}$	33.75	24 0 $\frac{1}{2}$	71 5	33.56
February	{ 1st	2 1 $\frac{1}{2}$	36.53	24 3	68 3	35.32	February	{ 1st	2 3 $\frac{1}{16}$	33.75	24 1	71 3	33.66
	{ 2nd	2 1 $\frac{1}{2}$	36.80	24 2 $\frac{1}{2}$	68 2	35.31		{ 2nd	2 4 $\frac{1}{16}$	33.45	24 0 $\frac{1}{2}$	71 9	33.44
March	{ 1st	2 1 $\frac{1}{2}$	36.80	24 4	67 6	35.87	March	{ 1st	2 4 $\frac{1}{16}$	33.60	24 0 $\frac{1}{2}$	72 —	33.24
	{ 2nd	2 1 $\frac{1}{2}$	36.71	24 8	67 6	36.21		{ 2nd	2 3 $\frac{1}{16}$	33.75	24 1	70 6	34.05
April	{ 1st	2 1 $\frac{1}{2}$	36.44	24 5	67 4	36	April	{ 1st	2 3 $\frac{1}{16}$	34.76	24 1	70 —	34.23
	{ 2nd	2 2 $\frac{1}{16}$	35.84	24 7 $\frac{1}{2}$	66 9	36.61		{ 2nd	2 3 $\frac{1}{16}$	34.69	24 0 $\frac{1}{2}$	70 6	34.01
May	{ 1st	2 2 $\frac{1}{2}$	35.92	24 5 $\frac{1}{2}$	67 —	36.18	May	{ 1st	2 3 $\frac{1}{16}$	34.45	24 1 $\frac{1}{2}$	70 10	33.97
	{ 2nd	2 2 $\frac{1}{2}$	35.09	24 6 $\frac{1}{2}$	68 7	35.61		{ 2nd	2 3 $\frac{1}{16}$	34.37	24 1 $\frac{1}{2}$	71 1	33.77
June	{ 1st	2 2 $\frac{1}{2}$	35.09	24 6	69 —	35.18	June	{ 1st	2 3 $\frac{1}{16}$	34.37	24 3	70 13	34.01
	{ 2nd	2 3 $\frac{1}{16}$	34.53	24 7	70 12	34.39		{ 2nd	2 3 $\frac{1}{16}$	34.61	24 3	70 10	34.1
July	{ 1st	2 3 $\frac{1}{16}$	34.53	24 5	69 12	34.71	July	{ 1st	2 2 $\frac{7}{8}$	35.09	24 3	69 4	34.78
	{ 2nd	2 3	34.93	24 4 $\frac{1}{2}$	70 4	34.42		{ 2nd	2 2 $\frac{5}{8}$	35.01	24 3	69 3	34.81
August	{ 1st	2 3 $\frac{1}{16}$	34.29	24 3	70 8	34.16	August	{ 1st	2 2 $\frac{5}{8}$	35.17	24 3	68 12	35.03
	{ 2nd	2 3 $\frac{1}{16}$	34.14	24 3	70 11	34.67		{ 2nd	2 2 $\frac{5}{8}$	34.93	24 2 $\frac{1}{2}$	69 1	34.83
September	{ 1st	2 4	33.68	24 —	71 3	33.57	September	{ 1st	2 3	34.93	24 —	68 12	34.99
	{ 2nd	2 4 $\frac{1}{16}$	33.38	24 2	72 2	33.31		{ 2nd	2 3 $\frac{1}{16}$	35.01	24 —	68 5	35.17
October	{ 1st	2 4 $\frac{1}{16}$	33.38	24 1 $\frac{1}{2}$	71 1	33.81	October	{ 1st	2 2 $\frac{9}{16}$	35.5	24 2	67 12	35.46
	{ 2nd	2 4 $\frac{1}{16}$	33.38	24 1 $\frac{1}{2}$	71 12	33.47		{ 2nd	2 2 $\frac{9}{16}$	35.5	24 2	67 10	35.53
November	{ 1st	2 3 $\frac{1}{16}$	33.75	24 1 $\frac{1}{2}$	71 2	33.73	November	{ 1st	2 2 $\frac{9}{16}$	36.1	24 2	66 8	36.12
	{ 2nd	2 3 $\frac{1}{16}$	34.21	24 —	70 6	33.96		{ 2nd	2 1 $\frac{1}{2}$	37.16	24 2	65 3	36.85
December	{ 1st	2 3 $\frac{1}{16}$	34.29	23 15	70 4	33.93	December	{ 1st	2 1 $\frac{1}{2}$	37.07	24 1 $\frac{1}{2}$	64 14	36.98
	{ 2nd	2 3 $\frac{1}{16}$	34.53	23 14 $\frac{1}{2}$	69 10	34.19		{ 2nd	2 1 $\frac{1}{2}$	36.71	24 1 $\frac{1}{2}$	65 10	36.56
1899													
FORTNIGHT													
January	{ 1st	2 3 $\frac{1}{2}$	34.29	23 15	68 11	33.87	January	{ 1st	2 1 $\frac{1}{2}$	36.80	24 0 $\frac{1}{2}$	65 2	36.75
	{ 2nd	2 3 $\frac{1}{2}$	34.37	23 15	69 5	34.34		{ 2nd	2 1 $\frac{1}{2}$	36.98	24 —	65 —	36.77
February	{ 1st	2 3 $\frac{1}{16}$	34.37	24 1	69 11	34.38	February	{ 1st	2 1 $\frac{1}{2}$	36.98	24 1	65 —	36.86
	{ 2nd	2 3 $\frac{1}{16}$	34.37	24 2	70 3	34.23		{ 2nd	2 1 $\frac{1}{2}$	37.16	24 1 $\frac{1}{2}$	64 5	37.32
March	{ 1st	2 3 $\frac{1}{16}$	34.29	24 —	70 9	33.87	March	{ 1st	2 0 $\frac{3}{16}$	38.01	24 1 $\frac{1}{2}$	63 8	37.78
	{ 2nd	2 3 $\frac{1}{16}$	34.37	24 —	70 4	34.02		{ 2nd	2 0 $\frac{3}{16}$	38.01	24 1 $\frac{1}{2}$	63 11	37.67
April	{ 1st	2 3 $\frac{1}{16}$	34.37	24 0 $\frac{3}{4}$	70 2	34.15	April	{ 1st	2 0 $\frac{3}{16}$	38.49	24 2	63 —	38.13
	{ 2nd	2 4 $\frac{1}{8}$	32.80	24 —	72 2	33.18		{ 2nd	1 11 $\frac{1}{16}$	40.13	24 2 $\frac{1}{2}$	60 4	39.93
May	{ 1st	2 4 $\frac{1}{8}$	33.53	24 0 $\frac{1}{2}$	72 2	33.13	May	{ 1st	1 11 $\frac{1}{16}$	39.91	24 2 $\frac{1}{2}$	61 —	39.44
	{ 2nd	2 4 $\frac{1}{8}$	33.60	24 1	72 10	32.9		{ 2nd	1 11 $\frac{1}{16}$	39.60	24 3	60 15	39.53
June	{ 1st	2 3 $\frac{1}{16}$	33.91	24 —	71 5	33.60	June	{ 1st	2 0	39.29	24 2 $\frac{1}{2}$	61 11	39
	{ 2nd	2 3 $\frac{1}{16}$	34.06	24 1	70 12	33.8		{ 2nd	2 0 $\frac{1}{16}$	38.89	24 2 $\frac{1}{2}$	62 —	38.80
July	{ 1st	2 3 $\frac{1}{16}$	34.14	24 1 $\frac{1}{2}$	70 6	34.09	July	{ 1st	2 0 $\frac{1}{16}$	38.58	24 2	62 9	38.4
	{ 2nd	2 3 $\frac{1}{16}$	33.98	24 1 $\frac{1}{4}$	71 1	33.74		{ 2nd	2 0 $\frac{1}{16}$	38.58	24 2	62 14	38.21
August	{ 1st	2 3 $\frac{1}{16}$	34.76	24 —	69 6	34.45	August	{ 1st	2 0 $\frac{1}{16}$	38.98	24 2	62 —	38.75
	{ 2nd	2 3 $\frac{1}{16}$	34.69	23 15	69 11	34.21		{ 2nd	2 0 $\frac{1}{16}$	38.98	24 2	61 12	38.91
September	{ 1st	2 3 $\frac{1}{16}$	34.93	23 14 $\frac{1}{4}$	68 5	34.82	September	{ 1st	1 11 $\frac{1}{16}$	38.65	24 1 $\frac{1}{2}$		

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON; PRICE

		IN LONDON		IN INDIA					IN LONDON		IN INDIA		
		Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold containing 180 grains fine] =£3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{2}{3}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold			Price of standard silver ($\frac{3}{16}$ fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold containing 180 grains fine] =£3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{2}{3}$ fine) per 100 tolas (less 5 per cent import duty)	Relative value of fine silver to gold
1903		s. d.		Rs. a.	Rs. a.		1906		s. d.		Rs. a.	Rs. a.	
FORTNIGHT							FORTNIGHT						
January	1st	1 10	42-86	24 0 $\frac{1}{2}$	56 9	42-31	January	1st	2 6 $\frac{1}{4}$	31-17	24 0 $\frac{1}{2}$	77 14	34-07
	2nd	1 9 $\frac{3}{4}$	43-11	24 0 $\frac{1}{2}$	55 11	42-97		2nd	2 6 $\frac{3}{8}$	31-24	24 0 $\frac{1}{2}$	76 7	31-31
February	1st	1 10 $\frac{1}{4}$	42-38	24 0 $\frac{1}{2}$	57 7	41-66	February	1st	2 6 $\frac{3}{8}$	30-79	24 0 $\frac{1}{2}$	75 15	31-51
	2nd	1 10 $\frac{1}{4}$	42-62	24 0 $\frac{1}{2}$	56 13	42-12		2nd	2 6 $\frac{3}{8}$	30-79	24 0 $\frac{1}{2}$	77 —	31-08
March	1st	1 10 $\frac{3}{8}$	41-68	24 1 $\frac{1}{2}$	57 14	41-46	March	1st	2 5 $\frac{7}{8}$	31-56	24 0 $\frac{1}{2}$	75 5	31-78
	2nd	1 10 $\frac{3}{8}$	41-45	24 2 $\frac{1}{2}$	58 3	41-34		2nd	2 6	31-43	24 2 $\frac{1}{2}$	76 3	31-55
April	1st	1 11 $\frac{1}{8}$	40-88	24 1 $\frac{1}{2}$	58 14	40-75	April	1st	2 5 $\frac{3}{4}$	31-7	24 2 $\frac{1}{2}$	77 10	30-99
	2nd	2 0 $\frac{1}{8}$	38-29	24 2 $\frac{1}{2}$	63 2	38-11		2nd	2 6 $\frac{1}{8}$	30-92	24 5	79 8	30-45
May	1st	2 1 $\frac{1}{8}$	37-53	24 3	64 3	37-53	May	1st	2 6 $\frac{1}{8}$	30-73	24 4	78 3	30-88
	2nd	2 0 $\frac{1}{2}$	38-49	24 3 $\frac{1}{4}$	63 2	38-18		2nd	2 7 $\frac{1}{8}$	30-3	24 3	78 11	30-61
June	1st	2 0 $\frac{1}{2}$	38-89	24 2	61 1	39-34	June	1st	2 5 $\frac{5}{8}$	31-83	24 1	75 5	31-82
	2nd	2 0 $\frac{1}{2}$	38-89	24 2 $\frac{1}{2}$	61 13	38-92		2nd	2 6 $\frac{3}{8}$	31-24	24 2	76 9	31-38
July	1st	2 0 $\frac{1}{2}$	38-1	24 2 $\frac{1}{2}$	63 3	38-07	July	1st	2 6 $\frac{3}{8}$	31-11	24 2	76 11	31-33
	2nd	2 1 $\frac{1}{8}$	37-25	24 2 $\frac{1}{2}$	64 9	37-23		2nd	2 6 $\frac{1}{8}$	31-37	24 1 $\frac{1}{2}$	76 9	31-34
August	1st	2 1 $\frac{1}{8}$	36-98	24 2	65 15	36-43	August	1st	2 6 $\frac{5}{8}$	30-79	24 1 $\frac{1}{2}$	77 4	31-06
	2nd	2 2 $\frac{1}{8}$	35-25	24 2 $\frac{1}{4}$	67 6	35-68		2nd	2 6 $\frac{5}{8}$	30-54	24 1 $\frac{1}{2}$	78 1	30-74
September	1st	2 2 $\frac{3}{8}$	35-75	24 1	67 2	35-69	September	1st	2 7 $\frac{1}{8}$	29-99	24 1	79 11	30-07
	2nd	2 3 $\frac{1}{8}$	34-14	24 1 $\frac{1}{2}$	69 3	34-68		2nd	2 7 $\frac{1}{2}$	29-94	24 1	79 10	30-09
October	1st	2 4 $\frac{1}{8}$	33-53	24 1 $\frac{1}{2}$	72 2	33-26	October	1st	2 8 $\frac{1}{4}$	29-24	24 0 $\frac{1}{2}$	82 4	29-09
	2nd	2 4	33-68	24 1 $\frac{1}{2}$	70 4	34-15		2nd	2 8 $\frac{1}{8}$	29-07	24 —	82 2	29-1
November	1st	2 3 $\frac{1}{2}$	34-76	24 1 $\frac{1}{2}$	68 9	34-99	November	1st	2 8 $\frac{1}{8}$	28-63	23 15 $\frac{1}{2}$	83 2	28-71
	2nd	2 2 $\frac{1}{2}$	35-92	24 1 $\frac{1}{2}$	68 2	35-27		2nd	2 8	29-47	24 —	81 7	29-35
December	1st	2 1 $\frac{3}{8}$	36-53	24 1 $\frac{1}{2}$	64 12	37-03	December	1st	2 7 $\frac{1}{2}$	29-76	24 —	79 8	30-06
	2nd	2 1 $\frac{5}{8}$	36-36	24 1	64 14	36-86		2nd	2 8 $\frac{3}{8}$	29-13	24 —	81 8	29-33
1904							1907						
FORTNIGHT							FORTNIGHT						
January	1st	2 3 $\frac{1}{8}$	34-53	24 1	69 12	34-35	January	1st	2 7 $\frac{5}{8}$	29-82	24 1 $\frac{1}{2}$	80 15	29-81
	2nd	2 1 $\frac{1}{2}$	36-62	24 1	65 15	36-34		2nd	2 7 $\frac{1}{2}$	29-94	24 1	79 10	30-09
February	1st	2 3 $\frac{1}{2}$	34-61	24 1	67 14	35-3	February	1st	2 7 $\frac{1}{2}$	29-76	24 2 $\frac{1}{2}$	80 —	30-07
	2nd	2 2 $\frac{7}{8}$	35-09	24 1 $\frac{1}{4}$	68 7	34-66		2nd	2 8 $\frac{1}{8}$	29-35	24 2	80 1	30-01
March	1st	2 2 $\frac{1}{2}$	36-1	24 2	67 6	36-75	March	1st	2 7 $\frac{1}{8}$	30	24 1	80 6	29-81
	2nd	2 1 $\frac{1}{2}$	36-98	24 1 $\frac{1}{2}$	65 6	36-69		2nd	2 6 $\frac{1}{2}$	30-73	24 1	78 10	30-48
April	1st	2 0 $\frac{7}{8}$	38-58	24 1 $\frac{1}{2}$	64 5	37-49	April	1st	2 6 $\frac{1}{2}$	30-98	24 1	77 8	30-88
	2nd	2 1 $\frac{1}{8}$	37-44	24 1 $\frac{1}{2}$	65 11	36-53		2nd	2 6 $\frac{1}{8}$	30-98	24 1 $\frac{1}{2}$	78 13	30-44
May	1st	2 1 $\frac{1}{8}$	36-62	24 1 $\frac{1}{2}$	64 12	37-08	May	1st	2 6 $\frac{5}{8}$	31-11	24 3	79 5	30-37
	2nd	2 1 $\frac{7}{8}$	37-16	24 1 $\frac{1}{2}$	65 2	36-87		2nd	2 6 $\frac{1}{2}$	30-88	24 1 $\frac{1}{2}$	78 13	30-44
June	1st	2 1 $\frac{7}{8}$	37-07	24 2	65 —	36-96	June	1st	2 6 $\frac{1}{2}$	30-67	24 —	78 8	30-45
	2nd	2 2 $\frac{1}{8}$	36-1	24 1 $\frac{1}{4}$	66 3	36-27		2nd	2 7	30-42	23 15 $\frac{1}{2}$	78 8	30-43
July	1st	2 2 $\frac{1}{8}$	35-5	24 1 $\frac{1}{4}$	67 14	35-37	July	1st	2 7 $\frac{3}{8}$	30-24	24 —	80 —	29-87
	2nd	2 2 $\frac{1}{8}$	35-09	24 1 $\frac{1}{2}$	69 6	34-59		2nd	2 7 $\frac{1}{2}$	29-76	24 —	82 5	29-03
August	1st	2 2 $\frac{3}{8}$	35-42	24 1 $\frac{1}{2}$	68 2	35-22	August	1st	2 7 $\frac{1}{2}$	29-64	24 —	81 9	29-26
	2nd	2 2 $\frac{1}{2}$	34-97	24 1 $\frac{1}{2}$	67 2	35-74		2nd	2 7 $\frac{1}{8}$	30	24 0 $\frac{1}{2}$	79 9	30-06
September	1st	2 2 $\frac{3}{8}$	36-01	24 1	66 14	35-83	September	1st	2 7 $\frac{1}{4}$	30-12	23 15 $\frac{1}{2}$	79 8	30-02
	2nd	2 2 $\frac{1}{2}$	35-33	24 1	67 10	35-43		2nd	2 7 $\frac{3}{8}$	30-24	24 —	79 3	30-18
October	1st	2 2 $\frac{1}{2}$	35-5	24 1	67 10	35-43	October	1st	2 5 $\frac{1}{4}$	32-24	24 —	71 14	33-25
	2nd	2 2 $\frac{1}{2}$	35-01	24 0 $\frac{1}{2}$	68 3	35-1		2nd	2 3 $\frac{1}{8}$	34-21	24 —	70 2	34-08
November	1st	2 2 $\frac{1}{2}$	35-01	24 0 $\frac{1}{2}$	68 14	34-75	November	1st	2 2 $\frac{1}{2}$	35-01	24 2	68 15	34-85
	2nd	2 3 $\frac{1}{8}$	34-53	24 0 $\frac{1}{2}$	70 8	33-67		2nd	2 2 $\frac{1}{8}$	35-33	24 2 $\frac{1}{2}$	68 13	34-96
December	1st	2 3 $\frac{1}{8}$	33-75	24 0 $\frac{1}{2}$	71 —	33-71	December	1st	2 1	37-72	24 4	66 14	36-11
	2nd	2 4 $\frac{1}{2}$	33-09	24 0 $\frac{1}{2}$	73 2	32-75		2nd	2 0 $\frac{3}{8}$	38-69	24 4	65 11	36-45
1905							1908						
FORTNIGHT							FORTNIGHT						
January	1st	2 3 $\frac{1}{8}$	34-06	24 0 $\frac{1}{2}$	71 11	33-46	January	1st	2 1 $\frac{1}{2}$	36-71	24 6	65 11	36-95
	2nd	2 3 $\frac{1}{8}$	33-75	24 0 $\frac{1}{2}$	71 11	33-44		2nd	2 1 $\frac{1}{2}$	36-98	24 7	67 2	36-25
February	1st	2 4 $\frac{1}{4}$	33-38	24 0 $\frac{1}{2}$	70 15	33-76	February	1st	2 2 $\frac{5}{8}$	35-84	24 10	67 14	36-13
	2nd	2 3 $\frac{3}{8}$	34-14	24 0 $\frac{1}{2}$	69 13	34-28		2nd	2 1 $\frac{1}{2}$	36-98	24 4	66 11	36-21
March	1st	2 2 $\frac{5}{8}$	35-01	24 0 $\frac{1}{2}$	69 5	34-53	March	1st	2 1 $\frac{3}{8}$	36-80	24 2	66 13	35-96
	2nd	2 1 $\frac{3}{8}$	36-53	24 0 $\frac{1}{2}$	66 14	35-81		2nd	2 1 $\frac{1}{8}$	36-89	24 3	66 11	36-12
April	1st	2 2 $\frac{3}{8}$	35-75	24 1	67 8	35-5	April	1st	2 1 $\frac{1}{8}$	37-34	24 4 $\frac{1}{2}$	66 5	36-54
	2nd	2 2 $\frac{3}{8}$	35-75	24 1	66 13	35-86		2nd	2 0 $\frac{1}{8}$	38-79	24 6	64 8	36-63
May	1st	2 2 $\frac{3}{8}$	35-42	24 1	67 7	33-22	May	1st	2 0 $\frac{1}{8}$	38-98	24 8	63 9	38-38
	2nd	2 2 $\frac{3}{8}$	35-17	24 1 $\frac{1}{2}$	69 3	34-68		2nd	2 0 $\frac{1}{8}$	38-59	24 7	63 13	38-14
June	1st	2 3 $\frac{1}{8}$	34-84	24 1 $\frac{1}{2}$	69 5	34-62	June	1st	2 0 $\frac{3}{8}$	37-9	24 5 $\frac{1}{2}$	64 3	37-74
	2nd	2 2 $\frac{1}{2}$	35-17	24 1 $\frac{1}{2}$	68 12	34-9		2nd	2 0 $\frac{3}{8}$	38-1	24 4 $\frac{1}{2}$	64 1	37-77
July	1st	2 3 $\frac{1}{8}$	34-53	24 1	69 10	36-69	July	1st	2 0 $\frac{3}{8}$	38-29	24 4 $\frac{1}{2}$	63 15	37-86
	2nd	2 3 $\frac{1}{8}$	34-53	24 1	69 10	32-17		2nd	2 0 $\frac{3}{8}$	38-98	24 5 $\frac{1}{2}$	62 13	38-59
August	1st	2 3 $\frac{1}{8}$	34-14	24 1	70 —	34-23	August	1st	1 11 $\frac{1}{8}$	39-81	24 6	60 5	40-25
	2nd	2 4	33-68	24 0 $\frac{1}{2}$	71 3	33-62		2nd	1 11 $\frac{1}{8}$	39-91	24 5 $\frac{1}{2}$	60 9	40-03
September	1st	2 4 $\frac{1}{2}$	32-8	24 —	72 12	32-85	September	1st	2 0 $\frac{1}{8}$	29-19	24 34		

PRICES AND EXCHANGE

of BAR GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1920—continued

	IN LONDON					IN INDIA					IN LONDON					IN INDIA				
	Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 2 3/4 fine) per 100 tolas (less 5 per cent import duty)		Relative value of fine silver to gold	Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 2 3/4 fine) per 100 tolas (less import duty 4 annas per ounce)*		Price of standard silver (3/4 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3-18-7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or 2 3/4 fine) per 100 tolas (less import duty 4 annas per ounce)*		Relative value of fine silver to gold			
				R	a.					R	a.				R	a.		R	a.	
1909																				
FORTNIGHT																				
January	(1st	2 0 1/4	39'09	24 2 1/2	60 11	39'64					January	(1st	2 1 1/8	36'98	23 15	65 4	36'53			
	(2nd	1 11 3/4	39'50	24 2 1/2	60 10	39'68						(2nd	2 2 1/8	35'17	23 15 1/2	67 8	35'36			
February	(1st	1 11 11/16	39'81	24 3 1/2	61 3	39'42					February	(1st	2 3 5/8	34'14	24 —	69 5	34'48			
	(2nd	1 11 5/8	40'45	24 3	59 9	40'44						(2nd	2 3	34'93	24 —	68 7	34'92			
March	(1st	1 11 5/16	40'45	24 3	59 11	40'35					March	(1st	2 2 7/8	35'09	23 14 1/2	68 5	34'85			
	(2nd	1 11 1/8	40'67	24 3	59 7	40'52						(2nd	2 2 11/16	35'33	23 14 5/8	70 10	33'71			
April	(1st	1 11 1/2	40'13	24 3	60 8	39'81					April	(1st	2 2 5/8	35'09	23 15	69 —	34'55			
	(2nd	2 0 7/8	38'59	24 2 1/2	62 2	38'72						(2nd	2 4 1/8	33'45	23 15 1/2	70 11	33'77			
May	(1st	2 0 5/8	38'79	24 2 1/2	61 15	38'84					May	(1st	2 4	33'68	23 15 3/4	71 2	33'58			
	(2nd	2 0 3/8	38'69	24 3	62 10	38'51						(2nd	2 4 1/8	33'60	23 15 1/2	71 2	33'54			
June	(1st	2 0	39'29	24 3	61 7	39'21					June	(1st	2 4 1/8	33'31	23 15 1/2	71 14	33'19			
	(2nd	1 11 15/16	39'39	24 2 1/2	62 —	38'82						(2nd	2 4 3/8	33'45	23 15 1/4	71 4	33'48			
July	(1st	1 11 3/8	40'13	24 2 1/2	60 3	39'97					July	(1st	2 3 3/4	33'98	23 15 3/4	70 7	33'89			
	(2nd	1 11 7/8	40'23	24 3 1/2	60 —	40'17						(2nd	2 3 3/4	33'98	23 15 3/4	70 2	34'05			
August	(1st	1 11 1/8	40'02	24 3	60 9	39'77					August	(1st	2 4 3/8	32'8	24 0 1/2	72 —	33'22			
	(2nd	2 0	39'29	24 2 1/2	61 2	39'33						(2nd	2 4 7/8	32'66	24 0 1/2	72 14	32'82			
September	(1st	1 11 3/8	39'60	24 3	60 10	39'70					September	(1st	2 5 1/8	32'45	23 15 3/4	73 9	32'47			
	(2nd	1 11 3/4	39'71	24 1	60 1	39'97						(2nd	2 5 7/8	32'03	23 15 1/2	74 11	31'94			
October	(1st	1 11 7/8	40'23	24 —	59 6	40'25					October	(1st	2 5 1/8	32'17	23 14 1/2	74 3	32'11			
	(2nd	1 11 1/8	40'89	24 —	58 3	41'08						(2nd	2 5	32'52	23 14 1/2	73 7	32'42			
November	(1st	1 11 1/4	40'56	24 —	58 7	40'90					November	(1st	2 4 7/8	32'66	23 14 1/2	72 9	32'79			
	(2nd	1 11 3/8	39'92	23 15	58 14	40'49						(2nd	2 5 1/2	32'24	23 14	73 7	32'38			
December	(1st	2 0 1/2	39'09	23 15 1/2	60 10	39'37					December	(1st	2 5 1/2	31'97	23 14 1/2	73 9	32'3			
	(2nd	2 0 1/4	38'89	24 —	60 10	39'42						(2nd	2 4 11/16	32'59	23 14 1/2	72 5	32'9			
1910																				
FORTNIGHT																				
January	(1st	2 0 3/8	38'98	24 —	60 13	39'30					January	(1st	2 5 1/8	32'45	23 15	71 14	33'17			
	(2nd	2 0 1/8	39'09	24 —	60 10	39'42						(2nd	2 4 3/8	33'09	24 —	71 15	33'22			
February	(1st	2 0	39'29	23 15 1/2	60 1	39'74					February	(1st	2 4 7/8	33'16	24 —	73 7	32'54			
	(2nd	1 11 5/16	40'45	23 15 1/2	57 8*	41'51						(2nd	2 3 1/8	34'53	24 0 1/4	73 10	32'59			
March	(1st	1 11 1/16	39'81	23 15 3/4	59 14	39'89					March	(1st	2 2 7/8	36'01	24 0 1/2	71 10	33'41			
	(2nd	2 0 3/8	38'99	24 —	61 2	39'10						(2nd	2 2 1/2	35'58	24 0 1/2	67 9	35'42			
April	(1st	2 0 3/8	38'29	24 2	62 8	38'44					April	(1st	2 3 5/8	34'53	24 0 1/2	68 5	35'03			
	(2nd	2 0 1/8	38'01	24 1 1/2	62 13	38'20						(2nd	2 3 1/2	33'75	24 0 1/2	69 13	34'28			
May	(1st	2 0 3/8	37'91	24 1	63 2	37'96					May	(1st	2 4 1/8	33'53	24 1 1/2	71 6	33'62			
	(2nd	2 0 3/8	38'29	24 2	62 14	38'21						(2nd	2 3 3/8	34'14	24 2	70 5	34'17			
June	(1st	2 0 3/8	38'29	24 4	63 —	38'33					June	(1st	2 3 1/2	34'61	24 1 1/2	69 7	34'53			
	(2nd	2 0 11/16	38'20	24 1 1/2	62 14	38'16						(2nd	2 2 11/16	35'01	24 1 1/2	68 14	35'06			
July	(1st	2 1 1/4	37'34	24 2	63 12	37'68					July	(1st	2 2 1/8	35'01	24 2	68 11	34'98			
	(2nd	2 0 3/8	38'29	24 2 1/2	62 8	38'49						(2nd	2 3 3/8	34'45	24 1 1/2	69 11	34'43			
August	(1st	2 0 3/8	38'29	24 4	62 5	38'75					August	(1st	2 3 1/8	34'53	24 1 1/2	69 7	34'58			
	(2nd	2 0 5/8	38'79	24 4	61 3	39'47						(2nd	2 3 1/8	34'29	24 1 1/2	70 —	34'28			
September	(1st	2 0 1/8	38'39	24 2	62 2	38'67					September	(1st	2 3 3/4	33'98	24 1	70 5	34'08			
	(2nd	2 0 3/8	37'91	24 1 1/2	62 15	38'12						(2nd	2 4 1/8	33'31	24 0 3/4	71 5	33'58			
October	(1st	2 1 5/8	36'80	24 1 1/2	65 3	36'81					October	(1st	2 4 1/2	33'38	24 0 1/2	71 5	33'56			
	(2nd	2 1 1/16	36'71	24 0 1/2	65 1	36'78						(2nd	2 3 3/8	34'14	24 —	71 1	33'63			
November	(1st	2 1 1/8	36'53	24 —	65 7	36'52					November	(1st	2 3 1/2	34'29	24 —	71 2	33'60			
	(2nd	2 1 3/8	37'16	24 —	64 6	37'12						(2nd	2 2 7/8	35'67	24 1 1/2	68 4	35'16			
December	(1st	2 1 1/4	37'34	24 —	63 13	37'45					December	(1st	2 2 3/8	35'42	24 —	67 13	35'24			
	(2nd	2 0 11/16	37'81	24 —	63 —	37'93						(2nd	2 2 1/8	35'50	24 0 1/2	68 4	35'06			
1911																				
FORTNIGHT																				
January	(1st	2 1	37'72	24 —	64 9	37'02					January	(1st	2 2 1/8	35'58	24 0	68 14	34'70			
	(2nd	2 0 3/8	38'69	24 —	61 8	38'86						(2nd	2 2 3/8	35'50	24 0	67 8	35'41			
February	(1st	1 11 3/8	39'60	24 —	60 2	39'75					February	(1st	2 2 1/2	35'58	23 15 3/4	67 6	35'45			
	(2nd	2 0 1/8	38'89	23 15 1/2	61 7	38'85						(2nd	2 2 3/8	35'50	23 15 1/2	69 2	34'99			
March	(1st	2 0 3/8	38'69	23 15 1/2	61 13	38'71					March	(1st	2 2 3/8	35'25	24 0	68 5	34'99			
	(2nd	2 0 1/8	38'89	23 15 3/4	61 12	38'65						(2nd	2 2 3/8	35'25	24 0 1/4	68 5	35'01			
April	(1st	2 0 1/2	38'49	23 15 3/4	62 10	38'11					April	(1st	2 2 1/8	35'17	24 1 1/2	68 6	34'53			
	(2nd	2 0 9/16	38'39	23 15 3/4	62 10	38'14						(2nd	2 3 1/2	34'61	24 3	69 1	34'88			
May	(1st	2 0 1/8	38'20	24 0 1/2	62 9	38'23					May	(1st	2 3 1/8	33'75	24 1	69 1	34'70			
	(2nd	2 0 9/16	38'39	24 0 1/2	62 9	38'23						(2nd	2 2	36'27	24 0 1/2	66 13	35'82			
June	(1st	2 0 3/8	38'49	24 0 1/2	62 7	38'30					June	(1st	2 1 1/8	36'36	24 1	65 2	36'24			
	(2nd	2 0 1/8	38'79	24 0 1/2	61 10	38'81						(2nd	2 1	37'72	24 1	66 4	36'17			
July	(1st	2 0 3/8	38'69	24 —	62 —	38'55					July	(1st	2 1 1/4	37'35	24 1	64 15	36'90			
	(2nd	2 0 3/8	39'09	24 —	61 6	38'94						(2nd	2 0 3/8	38'10	24 2	62 10	38'36			
August	(1st	2 0	39'29	23 15 1/2	60 15	38'14					August	(1st	2 2 1/8	35'58	25 10	67 8	37'80			
	(2nd	2 0 1/8	39'09	23 15	61 4	38'92						(2nd	2 1	37'72	25 2	66 14	37'41			
September	(1st	2 0 1/8	38'89	23 14	61 10	38'88					September	(1st	2 0 11/16	37'81	25 7	66 9	37'96			
	(2nd	2 0 1/4	38'89	23 15	61 11	38'84						(2nd	2 0	39'29	25 9	65 4	39'01			
October																				

PRICES AND EXCHANGE

No. 52.—PRICE of SILVER in LONDON and RELATIVE VALUE of SILVER to GOLD in LONDON ; PRICE of B.A. GOLD in INDIA and RELATIVE VALUE of GOLD to SILVER in INDIA from 1865 to 1920—concluded.

IN LONDON						IN INDIA							
		Price of standard silver (37 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3.18.7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{239}{100}$ fine) per 100 tolas (less import duty 4 as. per ounce)	Relative value of fine silver to gold			Price of standard silver (37 fine) per ounce troy	Relative value of fine silver to gold [one ounce of gold = £3.18.7]	Price per tola of bar gold of 100 touch [one tola of gold containing 180 grains fine]	Price of silver (17 dwt better-ness or $\frac{239}{100}$ fine) per 100 tolas (less import duty 4 as. per ounce.)	Relative value of fine silver to gold
1915						1918							
FORTNIGHT						FORTNIGHT							
January	(1st	1 10 $\frac{1}{2}$	41.11	24 9	59 10	41.02	January	(1st	3 8 $\frac{7}{8}$	21.01	30 0	100 11	29.67
	(2nd	1 10 $\frac{1}{2}$	41.68	24 9	58 12	41.63		(2nd	3 7 $\frac{1}{2}$	21.80	30 6	99 5	30.45
February	(1st	1 10 $\frac{1}{2}$	41.45	24 10	58 15	41.61	February	(1st	3 6 $\frac{1}{2}$	22.06	30 12	98 5	31.15
	(2nd	1 10 $\frac{1}{2}$	41.22	24 8	59 7	41.05		(2nd	3 6 $\frac{1}{2}$	22.19	30 12	98 12	31.01
March	(1st	1 11 $\frac{1}{4}$	40.56	24 8 $\frac{1}{2}$	62 2	39.32	March	(1st	3 7	21.93	29 0	102 12	28.11
	(2nd	1 11	39.71	24 8	61 0	40.00		(2nd	3 9 $\frac{5}{8}$	20.67	29 0	103 4	27.97
April	(1st	1 11 $\frac{1}{2}$	40.13	24 8	60 7	40.37	April	(1st	3 11	20.06	29 0	108 4	26.68
	(2nd	1 11 $\frac{1}{2}$	39.50	24 8	61 9	39.65		(2nd	4 1 $\frac{1}{2}$	19.15	29 0	114 10	25.19
May	(1st	1 11 $\frac{1}{2}$	39.92	24 10	61 3	40.08	May	(1st	4 0 $\frac{7}{8}$	19.29	30 4	112 10	26.75
	(2nd	1 11 $\frac{1}{2}$	40.45	24 10	60 6	40.62		(2nd	4 0 $\frac{7}{8}$	19.29	32 0	109 10	29.07
June	(1st	1 11 $\frac{1}{2}$	40.23	24 9	60 7	40.47	June	(1st	4 0 $\frac{7}{8}$	19.29	32 4	108 10	29.57
	(2nd	1 11	41.00	24 12	58 15	41.82		(2nd	4 0 $\frac{7}{8}$	19.29	32 0	109 10	29.07
July	(1st	1 10 $\frac{9}{16}$	41.80	24 10	58 7	41.96	July	(1st	4 0 $\frac{13}{16}$	19.32	32 4	111 10	28.77
	(2nd	1 10 $\frac{9}{16}$	42.26	24 13	58 3	42.46		(2nd	4 0 $\frac{13}{16}$	19.32	33 0	110 10	29.71
August	(1st	1 10	42.86	25 5	59 7	42.41	August	(1st	4 0 $\frac{13}{16}$	19.32	34 0	110 10	30.61
	(2nd	1 10	42.86	25 4	58 15	42.66		(2nd	4 1 $\frac{1}{2}$	19.05	34 0	110 10	30.61
September	(1st	1 11 $\frac{1}{2}$	40.13	25 2	59 15	41.74	September	(1st	4 1 $\frac{1}{2}$	19.05	33 0	110 10	29.71
	(2nd	1 11 $\frac{1}{2}$	39.92	25 2	60 5	41.48		(2nd	4 1 $\frac{1}{2}$	19.05	32 0	110 10	28.81
October	(1st	1 11	41.00	25 3	61 3	40.99	October	(1st	4 1 $\frac{1}{2}$	19.05	32 0	104 10	30.46
	(2nd	1 11 $\frac{1}{2}$	40.89	25 3	61 4	40.95		(2nd	4 1 $\frac{1}{2}$	19.05	30 8	102 10	29.59
November	(1st	2 0 $\frac{1}{2}$	38.59	25 4	62 9	40.19	November	(1st	4 0 $\frac{1}{2}$	19.34	28 8	97 10	29.07
	(2nd	2 1 $\frac{1}{2}$	37.44	25 6	69 8	36.36		(2nd	4 0 $\frac{1}{2}$	19.34	28 4	87 10	32.11
December	(1st	2 2 $\frac{1}{2}$	35.33	25 11	67 10	37.83	December	(1st	4 0 $\frac{1}{2}$	19.47	30 0	94 10	31.57
	(2nd	2 1 $\frac{1}{2}$	36.44	25 12	67 0	38.27		(2nd	4 0 $\frac{1}{2}$	19.47	31 0	101 10	30.38
1916						1919							
FORTNIGHT						FORTNIGHT							
January	(1st	2 2	36.27	25 14	68 8	37.62	January	(1st	4 0 $\frac{1}{2}$	19.47	30 0	102 10	29.11
	(2nd	2 3	34.93	25 13	68 15	37.29		(2nd	4 0 $\frac{1}{2}$	19.47	30 4	104 10	28.79
February	(1st	2 3 $\frac{7}{8}$	33.83	25 15	69 0	37.44	February	(1st	3 11 $\frac{1}{2}$	19.70	31 10	106 10	29.54
	(2nd	2 2 $\frac{1}{2}$	35.01	26 5	68 13	38.08		(2nd	3 11 $\frac{1}{2}$	19.75	31 0	106 10	28.95
March	(1st	2 2	36.27	26 3 $\frac{1}{2}$	68 15	37.87	March	(1st	3 11 $\frac{1}{2}$	19.75	31 8	106 10	29.42
	(2nd	2 3 $\frac{1}{2}$	33.91	26 6	73 6	35.80		(2nd	4 1 $\frac{1}{2}$	18.96	32 0	106 10	29.89
April	(1st	2 5 $\frac{1}{2}$	31.56	26 8	77 0	34.27	April	(1st	4 0 $\frac{1}{2}$	19.29	32 8	106 10	30.35
	(2nd	2 9 $\frac{1}{2}$	30.30	28 0	86 10	32.18		(2nd	4 0 $\frac{1}{2}$	19.29	33 8	106 10	31.29
May	(1st	3 0 $\frac{1}{2}$	25.53	28 0	83 8	33.39	May	(1st	4 5 $\frac{1}{8}$	17.50	33 8	106 10	31.29
	(2nd	2 10 $\frac{1}{2}$	27.03	27 0	78 6	34.31		(2nd	4 5	17.79	34 4	106 10	31.99
June	(1st	2 7 $\frac{1}{2}$	30.36	27 7	75 8	36.18	June	(1st	4 6 $\frac{1}{2}$	17.38	34 0	104 10	32.36
	(2nd	2 7 $\frac{1}{2}$	30.00	27 6	78 12	34.62		(2nd	4 5	17.79	31 8	105 10	29.70
July	(1st	2 6	31.43	27 3	76 3	35.50	July	(1st	4 5 $\frac{1}{2}$	17.50	32 0	105 10	30.17
	(2nd	2 5 $\frac{1}{2}$	32.24	27 1	76 15	35.03		(2nd	4 7 $\frac{1}{2}$	16.97	33 0	105 10	31.11
August	(1st	2 7 $\frac{1}{2}$	29.70	27 6	79 2	34.45	August	(1st	4 11	15.98	34 4	105 10	32.29
	(2nd	2 7	30.42	27 6	80 6	33.92		(2nd	4 10	16.26	29 0	105 10	27.34
September	(1st	2 8 $\frac{1}{2}$	29.02	27 4	81 0	33.50	September	(1st	5 1 $\frac{1}{2}$	15.43	30 0	105 10	28.28
	(2nd	2 8 $\frac{1}{2}$	28.63	27 4	83 4	32.60		(2nd	5 4	14.73	27 0	105 10	25.45
October	(1st	2 8 $\frac{1}{2}$	29.07	27 4	81 15	33.12	October	(1st	5 3 $\frac{1}{2}$	14.79	29 0	105 10	27.34
	(2nd	2 8 $\frac{1}{2}$	29.02	27 6	82 8	33.04		(2nd	5 5 $\frac{1}{2}$	14.40	30 0	108 10	27.50
November	(1st	2 9 $\frac{3}{8}$	28.41	28 2	84 6	33.19	November	(1st	5 7 $\frac{1}{2}$	13.92	29 8	104 10	28.08
	(2nd	2 10 $\frac{1}{2}$	27.28	28 6	86 14	32.53		(2nd	6 0 $\frac{1}{2}$	12.98	28 12	104 10	27.36
December	(1st	3 0 $\frac{1}{2}$	25.75	28 2	86 12	32.29	December	(1st	6 6 $\frac{1}{2}$	11.96	28 8	104 10	27.12
	(2nd	3 0 $\frac{1}{2}$	25.70	27 8	90 13	30.16		(2nd	6 4	12.40	28 6	105 10	26.75
1917						1920							
FORTNIGHT						FORTNIGHT							
January	(1st	3 0	26.19	27 8	90 12	30.13	January	(1st	6 7	11.93	28 9	105 10	26.93
	(2nd	3 1 $\frac{1}{2}$	25.27	27 6	92 8	29.47		(2nd	6 11	11.36	28 9	105 10	26.93
February	(1st	3 2 $\frac{1}{2}$	25.96	27 0	92 12	28.99	February*	(1st	6 10	11.50	26 9	112 0	23.62
	(2nd	3 1 $\frac{1}{2}$	25.15	27 10	90 4	30.48		(2nd	6 11 $\frac{1}{2}$	11.34	22 4	113 0	19.60
March	(1st	2 11 $\frac{1}{2}$	26.28	27 10	85 6	32.22	March	(1st	5 10 $\frac{1}{2}$	13.42	22 10	113 0	19.94
	(2nd	3 0 $\frac{1}{2}$	25.83	27 8	87 11	31.23		(2nd	6 6 $\frac{1}{2}$	12.98	22 12(a)	111 0	20.41
April	(1st	3 0 $\frac{1}{2}$	25.79	27 6	87 5	31.22	April	(1st	5 8	13.86	24 0	111 0	21.54
	(2nd	3 1 $\frac{1}{2}$	25.38	27 3	91 4	29.67		(2nd	5 4 $\frac{1}{2}$	14.62	23 0	111 0	20.63
May	(1st	3 2	24.82	27 4	94 3	28.81	May	(1st	4 10	16.26	21 12	106 0	20.43
	(2nd	3 2	24.82	27 6	89 4	30.54		(2nd	4 9 $\frac{1}{2}$	16.36	21 12	97 0	22.33
June	(1st	3 3 $\frac{1}{2}$	24.14	27 6	88 15	30.65	June	(1st	3 8	21.43	22 0	82 0	26.72
	(2nd	3 3 $\frac{1}{2}$	25.14	27 2	90 12	29.77		(2nd	4 4	18.13	21 7	97 0	22.01
July	(1st	3 4 $\frac{1}{2}$	23.43	27 6	96 14	28.14	July	(1st	4 5 $\frac{1}{2}$	17.58	21 10	100 0	21.53
	(2nd	3 3 $\frac{1}{2}$	23.65	28 0	96 13	28.80		(2nd	4 8 $\frac{1}{2}$	16.65	22 0	103 0	21.27
August	(1st	3 8	21.43	27 12	96 10	28.60	August	(1st	4 11 $\frac{1}{2}$	15.95	22 11	109 8	20.63
	(2nd	3 10	20.5	28 10	98 7	28.96		(2nd	4 10 $\frac{1}{2}$	16.05	23 4	106 8	21.74
September	(1st	4 3	18.49	25 10	99 12	25.58	September	(1st	5 0 $\frac{1}{2}$	15.52	23 12	107 4	22.05
	(2nd	4 1	19.25	27 8	98 15	27.68		(2nd	4 11 $\frac{1}{2}$	15.88	24 14	109 8	22.62
October	(1st	3 7 $\frac{1}{2}$	21.55	27 10	96 14	28.40	October	(1st	4 5 $\frac{1}{2}$	17.58	26 13	113 8	23.52
	(2nd	3 9 $\frac{1}{2}$	20.84	28 4	100 10	27.96		(2nd	4 4 $\frac{1}{2}$	17.96	27 2	115 0	23.40
November	(1st	3 7 $\frac{1}{2}$	21.68	28 8	100 6	28.28	November	(1st	4 3 $\frac{1}{2}$	18.36	26 8	111 0	23.77
	(2nd	3 6 $\frac{1}{2}$	22.06	29 0	101 4	28.52		(2nd	3 7 $\frac{1}{2}$	21.49	27 8	106 0	25.83
December	(1st	3 7	21.93	29 0	101 12	28.38	December	(1st	3 6 $\frac{1}{2}$	22.12	27 8	106 0	25.83
	(2nd	3 7 $\frac{1}{2}$	21.74	28 8	101 14	27.86		(2nd	3 4 $\frac{1}{2}$	23.07	28 7	102 0	27.76

(a) Price of Mint gold

* Import duty on silver was abolished with effect from 2nd February, 1920. (vide Notification No. 745-D, dated the 2nd February, 1920, issued by the Government of India in the Department of Commerce and Industry.)

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1901, and their VARIATIONS (the price of silver on the 1st June 1893 * being taken as 100)

					SILVER IN LONDON							SILVER IN LONDON					
					Price per ounce	Variation (100=price on 1st June 1893)						Price per ounce	Variation (100=price on 1st June 1893)				
					d.							d.					
1901 HALF MONTH						1904 HALF MONTH											
January	.	.	.	.	{ 1st 29 ⁶ / ₁₀ 2nd 28 ¹ / ₁₀	77.74 75.87	January	.	.	.	.	{ 1st 26 ⁵ / ₈ 2nd 26 ⁴ / ₈	70.99 69.02				
February	.	.	.	.	{ 1st 28 ⁵ / ₁₀ 2nd 28 ¹ / ₁₀	74.32 74.83	February	.	.	.	.	{ 1st 26 ⁴ / ₈ 2nd 27 ¹ / ₁₀	69.5 71.84				
March	.	.	.	.	{ 1st 28 ⁷ / ₁₀ 2nd 27 ¹ / ₁₀	74.52 73.53	March	.	.	.	.	{ 1st 26 ³ / ₈ 2nd 25 ¹ / ₁₀	70.14 68.59				
April	.	.	.	.	{ 1st 27 ⁹ / ₁₀ 2nd 27 ¹ / ₁₀	71.82 72.81	April	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 25 ¹ / ₁₀	66.11 66.24				
May	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	72.63 72.85	May	.	.	.	.	{ 1st 25 ¹ / ₁₀ 2nd 25 ¹ / ₁₀	67.61 67.79				
June	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	72.76 72.52	June	.	.	.	.	{ 1st 25 ¹ / ₁₀ 2nd 25 ¹ / ₁₀	67.51 68.39				
July	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 26 ⁵ / ₁₀	71.57 71.29	July	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	70.74 71.01				
August	.	.	.	.	{ 1st 26 ⁵ / ₁₀ 2nd 26 ¹ / ₁₀	71.24 71.47	August	.	.	.	.	{ 1st 26 ⁵ / ₁₀ 2nd 26 ⁴ / ₁₀	71.98 69.89				
September	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	71.45 71.35	September	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	69.23 70.31				
October	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	70.77 70.27	October	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	70.63 71.15				
November	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 25 ¹ / ₁₀	69.79 68.4	November	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	71.14 71.76				
December	.	.	.	.	{ 1st 25 ⁷ / ₁₀ 2nd 25 ⁵ / ₁₀	67 67.74	December	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 28 ¹ / ₁₀	73.24 74.72				
1902 HALF MONTH						1905 HALF MONTH											
January	.	.	.	.	{ 1st 25 ⁵ / ₁₀ 2nd 25 ⁹ / ₁₀	68.42 67.71	January	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	74.01 74.09				
February	.	.	.	.	{ 1st 25 ⁵ / ₁₀ 2nd 25 ⁵ / ₁₀	67.41 67.24	February	.	.	.	.	{ 1st 28 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	74.64 73.88				
March	.	.	.	.	{ 1st 25 ⁵ / ₁₀ 2nd 24 ⁵ / ₁₀	66.57 65.86	March	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	72.12 69.86				
April	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 23 ¹ / ₁₀	65.55 63.33	April	.	.	.	.	{ 1st 25 ⁷ / ₁₀ 2nd 26 ¹ / ₁₀	68.54 69.82				
May	.	.	.	.	{ 1st 23 ¹ / ₁₀ 2nd 23 ⁵ / ₁₀	62.38 63.16	May	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	69.84 71.38				
June	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 24 ¹ / ₁₀	63.59 64.5	June	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	70.99 71.56				
July	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 24 ¹ / ₁₀	64.59 64.64	July	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 27 ¹ / ₁₀	71.81 72.07				
August	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 24 ¹ / ₁₀	64.22 64.12	August	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 28 ¹ / ₁₀	72.47 74.69				
September	.	.	.	.	{ 1st 23 ² / ₁₀ 2nd 23 ² / ₁₀	63.48 63.03	September	.	.	.	.	{ 1st 28 ¹ / ₁₀ 2nd 28 ¹ / ₁₀	75.62 75.69				
October	.	.	.	.	{ 1st 23 ¹ / ₁₀ 2nd 23 ¹ / ₁₀	62.21 61.78	October	.	.	.	.	{ 1st 28 ¹ / ₁₀ 2nd 28 ¹ / ₁₀	75.27 76.28				
November	.	.	.	.	{ 1st 23 ¹ / ₁₀ 2nd 22 ¹ / ₁₀	61.05 59.12	November	.	.	.	.	{ 1st 29 ¹ / ₁₀ 2nd 29 ¹ / ₁₀	76.94 79.3				
December	.	.	.	.	{ 1st 22 ⁹ / ₁₀ 2nd 22 ⁹ / ₁₀	58.51 59.17	December	.	.	.	.	{ 1st 29 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	78.93 80.04				
1903 HALF MONTH						1906 HALF MONTH											
January	.	.	.	.	{ 1st 22 ⁴ / ₁₀ 2nd 21 ⁴ / ₁₀	58.83 57.66	January	.	.	.	.	{ 1st 30 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	79.58 80.06				
February	.	.	.	.	{ 1st 22 ¹ / ₁₀ 2nd 22 ¹ / ₁₀	58.36 58.77	February	.	.	.	.	{ 1st 30 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	80.31 81.16				
March	.	.	.	.	{ 1st 22 ¹ / ₁₀ 2nd 22 ¹ / ₁₀	59.71 59.54	March	.	.	.	.	{ 1st 29 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	78.97 79.65				
April	.	.	.	.	{ 1st 22 ¹ / ₁₀ 2nd 23 ¹ / ₁₀	60.36 63.33	April	.	.	.	.	{ 1st 30 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	78.74 79.98				
May	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 24 ¹ / ₁₀	66.03 65.86	May	.	.	.	.	{ 1st 31 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	81.59 82.48				
June	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 24 ¹ / ₁₀	64.49 64.48	June	.	.	.	.	{ 1st 30 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	80.02 79.97				
July	.	.	.	.	{ 1st 24 ¹ / ₁₀ 2nd 25 ¹ / ₁₀	64.74 66.85	July	.	.	.	.	{ 1st 30 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	79.61 80.02				
August	.	.	.	.	{ 1st 25 ¹ / ₁₀ 2nd 25 ¹ / ₁₀	67.23 68.33	August	.	.	.	.	{ 1st 30 ¹ / ₁₀ 2nd 30 ¹ / ₁₀	79.93 81.54				
September	.	.	.	.	{ 1st 26 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	69.97 71.21	September	.	.	.	.	{ 1st 31 ¹ / ₁₀ 2nd 31 ¹ / ₁₀	83.18 83.35				
October	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 28 ¹ / ₁₀	73.36 74.56	October	.	.	.	.	{ 1st 31 ¹ / ₁₀ 2nd 32 ¹ / ₁₀	84.34 85.91				
November	.	.	.	.	{ 1st 27 ¹ / ₁₀ 2nd 26 ¹ / ₁₀	71.99 71.42	November	.	.	.	.	{ 1st 32 ¹ / ₁₀ 2nd 32 ¹ / ₁₀	86.96 86.15				
December	.	.	.	.	{ 1st 25 ⁹ / ₁₀ 2nd 25 ¹ / ₁₀	68.06 68.05	December	.	.	.	.	{ 1st 31 ¹ / ₁₀ 2nd 32 ¹ / ₁₀	84.26 85.08				

* The price on 1st June 1893 was 37 $\frac{1}{2}$ per ounce.

PRICES AND EXCHANGE

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1901, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d					d.	
1907 HALF MONTH					1910 HALF MONTH				
January		{ 1st	32 $\frac{5}{8}$	85.02	January		{ 1st	24 $\frac{17}{8}$	64.04
		{ 2nd	31 $\frac{1}{8}$	83.43			{ 2nd	24 $\frac{3}{4}$	63.94
February		{ 1st	31 $\frac{1}{8}$	84.16	February		{ 1st	23 $\frac{3}{4}$	62.91
		{ 2nd	31 $\frac{1}{8}$	84.58			{ 2nd	23 $\frac{3}{8}$	63.12
March		{ 1st	31 $\frac{1}{8}$	84.26	March		{ 1st	23 $\frac{5}{8}$	62.13
		{ 2nd	30 $\frac{1}{2}$	81.74			{ 2nd	23 $\frac{1}{8}$	63.36
April		{ 1st	30 $\frac{3}{4}$	80.02	April		{ 1st	24 $\frac{1}{4}$	64.19
		{ 2nd	30 $\frac{3}{8}$	80.27			{ 2nd	24 $\frac{1}{8}$	65.42
May		{ 1st	30 $\frac{3}{8}$	79.92	May		{ 1st	24 $\frac{1}{8}$	65.82
		{ 2nd	30 $\frac{1}{2}$	81.51			{ 2nd	24 $\frac{1}{4}$	65.56
June		{ 1st	30 $\frac{1}{2}$	81.61	June		{ 1st	24 $\frac{1}{4}$	65.18
		{ 2nd	30 $\frac{3}{8}$	82.03			{ 2nd	24 $\frac{1}{8}$	65.42
July		{ 1st	31 $\frac{1}{8}$	82.27	July		{ 1st	25 $\frac{1}{8}$	66.35
		{ 2nd	31 $\frac{1}{8}$	83.84			{ 2nd	25 $\frac{1}{4}$	66.25
August		{ 1st	31 $\frac{1}{8}$	84.48	August		{ 1st	24 $\frac{1}{8}$	64.88
		{ 2nd	31 $\frac{1}{8}$	83.34			{ 2nd	24 $\frac{1}{4}$	64.55
September		{ 1st	31 $\frac{1}{8}$	83.32	September		{ 1st	24 $\frac{1}{8}$	64.65
		{ 2nd	31 $\frac{1}{8}$	82.62			{ 2nd	24 $\frac{1}{4}$	65.5
October		{ 1st	30 $\frac{3}{8}$	79.98	October		{ 1st	25 $\frac{1}{8}$	66.49
		{ 2nd	28 $\frac{7}{8}$	74.26			{ 2nd	25 $\frac{1}{4}$	68.8
November		{ 1st	27 $\frac{3}{4}$	72.29	November		{ 1st	25 $\frac{1}{8}$	68.5
		{ 2nd	26 $\frac{3}{4}$	71.44			{ 2nd	25 $\frac{1}{4}$	67.6
December		{ 1st	26 $\frac{1}{2}$	69.23	December		{ 1st	25 $\frac{1}{8}$	66.76
		{ 2nd	24 $\frac{1}{4}$	64.94			{ 2nd	25 $\frac{1}{4}$	66.56
1908 HALF MONTH					1911 HALF MONTH				
January		{ 1st	25 $\frac{1}{4}$	68.19	January		{ 1st	25 $\frac{1}{4}$	66.82
		{ 2nd	25 $\frac{1}{8}$	67.85			{ 2nd	24 $\frac{1}{4}$	65.05
February		{ 1st	26 $\frac{1}{8}$	69.02	February		{ 1st	23 $\frac{3}{4}$	63.46
		{ 2nd	25 $\frac{1}{8}$	68.18			{ 2nd	24 $\frac{1}{8}$	64.07
March		{ 1st	25 $\frac{1}{8}$	67.71	March		{ 1st	24 $\frac{1}{8}$	64.49
		{ 2nd	25 $\frac{1}{8}$	67.67			{ 2nd	24 $\frac{1}{4}$	64.36
April		{ 1st	25 $\frac{1}{8}$	67.19	April		{ 1st	24 $\frac{1}{8}$	64.71
		{ 2nd	24 $\frac{3}{4}$	65.63			{ 2nd	24 $\frac{1}{4}$	65.52
May		{ 1st	24 $\frac{3}{4}$	64.07	May		{ 1st	24 $\frac{1}{8}$	65.13
		{ 2nd	24 $\frac{1}{4}$	64.85			{ 2nd	24 $\frac{1}{4}$	65.11
June		{ 1st	24 $\frac{1}{4}$	64.83	June		{ 1st	24 $\frac{1}{8}$	65.01
		{ 2nd	25 $\frac{1}{8}$	66.32			{ 2nd	24 $\frac{1}{4}$	64.67
July		{ 1st	24 $\frac{1}{8}$	65.42	July		{ 1st	24 $\frac{1}{8}$	64.57
		{ 2nd	24 $\frac{1}{4}$	64.43			{ 2nd	24 $\frac{1}{4}$	64.12
August		{ 1st	24 $\frac{1}{8}$	63.66	August		{ 1st	24 $\frac{1}{8}$	63.77
		{ 2nd	23 $\frac{1}{4}$	62.78			{ 2nd	24 $\frac{1}{4}$	63.82
September		{ 1st	23 $\frac{1}{4}$	63.07	September		{ 1st	24 $\frac{1}{8}$	64.07
		{ 2nd	23 $\frac{1}{8}$	63.44			{ 2nd	24 $\frac{1}{4}$	64.18
October		{ 1st	23 $\frac{1}{8}$	63.14	October		{ 1st	24 $\frac{1}{8}$	64.27
		{ 2nd	23 $\frac{1}{4}$	62.65			{ 2nd	24 $\frac{1}{4}$	65.77
November		{ 1st	23 $\frac{1}{4}$	61.11	November		{ 1st	25 $\frac{1}{8}$	67.49
		{ 2nd	22 $\frac{1}{4}$	60.49			{ 2nd	25 $\frac{1}{4}$	68.48
December		{ 1st	22 $\frac{1}{8}$	59.26	December		{ 1st	25 $\frac{1}{8}$	67.57
		{ 2nd	22 $\frac{1}{4}$	59.66			{ 2nd	25 $\frac{1}{4}$	66.74
1909 HALF MONTH					1912 HALF MONTH				
January		{ 1st	23 $\frac{1}{4}$	62.71	January		{ 1st	25 $\frac{1}{4}$	67.08
		{ 2nd	23 $\frac{1}{8}$	63.35			{ 2nd	26 $\frac{1}{8}$	69.78
February		{ 1st	23 $\frac{1}{8}$	63.38	February		{ 1st	27 $\frac{1}{8}$	72.48
		{ 2nd	23 $\frac{1}{4}$	62.05			{ 2nd	26 $\frac{1}{4}$	71.51
March		{ 1st	23 $\frac{1}{8}$	61.53	March		{ 1st	26 $\frac{1}{8}$	71.31
		{ 2nd	23 $\frac{1}{8}$	61.54			{ 2nd	26 $\frac{1}{4}$	71.04
April		{ 1st	23 $\frac{1}{8}$	62.09	April		{ 1st	26 $\frac{1}{8}$	71.32
		{ 2nd	23 $\frac{1}{4}$	63.38			{ 2nd	27 $\frac{1}{8}$	73.01
May		{ 1st	24 $\frac{1}{4}$	64.77	May		{ 1st	27 $\frac{1}{4}$	74.02
		{ 2nd	24 $\frac{1}{8}$	64.20			{ 2nd	28 $\frac{1}{4}$	74.55
June		{ 1st	24 $\frac{1}{8}$	64.31	June		{ 1st	28 $\frac{1}{4}$	74.41
		{ 2nd	24 $\frac{1}{4}$	63.74			{ 2nd	28 $\frac{1}{8}$	75.06
July		{ 1st	23 $\frac{1}{4}$	62.54	July		{ 1st	27 $\frac{1}{8}$	74.16
		{ 2nd	23 $\frac{1}{8}$	62.09			{ 2nd	27 $\frac{1}{4}$	73.76
August		{ 1st	23 $\frac{1}{8}$	62.26	August		{ 1st	27 $\frac{1}{8}$	73.97
		{ 2nd	23 $\frac{1}{4}$	62.63			{ 2nd	28 $\frac{1}{8}$	76.02
September		{ 1st	23 $\frac{1}{4}$	62.99	September		{ 1st	28 $\frac{1}{8}$	76.61
		{ 2nd	23 $\frac{1}{8}$	62.79			{ 2nd	29 $\frac{1}{8}$	77.52
October		{ 1st	23 $\frac{1}{8}$	62.73	October		{ 1st	29 $\frac{1}{8}$	77.95
		{ 2nd	23 $\frac{1}{4}$	61.71			{ 2nd	29 $\frac{1}{4}$	77.19
November		{ 1st	23 $\frac{1}{8}$	61.68	November		{ 1st	28 $\frac{1}{4}$	76.58
		{ 2nd	23 $\frac{1}{4}$	61.99			{ 2nd	29 $\frac{1}{4}$	77.07
December		{ 1st	23 $\frac{1}{8}$	63.18	December		{ 1st	29 $\frac{1}{8}$	78.39
		{ 2nd	24 $\frac{1}{4}$	64.14			{ 2nd	29 $\frac{1}{4}$	77.17

PRICES AND EXCHANGE

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1901, and their VARIATIONS (the price of silver on the 1st June 1893 being taken as 100)—continued

			SILVER IN LONDON					SILVER IN LONDON	
			Price per ounce	Variation (100=price on 1st June 1893)				Price per ounce	Variation (100=price on 1st June 1893)
			d.					d.	
1913					1916				
HALF MONTH					HALF MONTH				
January	.	.	.	{ 1st 291 $\frac{1}{2}$ 2nd 281 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 263 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$	70.8 71.6
February	.	.	.	{ 1st 281 $\frac{1}{2}$ 2nd 281 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 271 $\frac{1}{2}$ 2nd 264 $\frac{1}{2}$ $\frac{1}{2}$	71.53 71.35
March	.	.	.	{ 1st 261 $\frac{1}{2}$ 2nd 261 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 264 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$	71.47 74.12
April	.	.	.	{ 1st 271 $\frac{1}{2}$ 2nd 271 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 291 $\frac{1}{2}$ 2nd 31 $\frac{1}{2}$ $\frac{1}{2}$	77.84 83.62
May	.	.	.	{ 1st 271 $\frac{1}{2}$ 2nd 271 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 361 $\frac{1}{2}$ 2nd 34 $\frac{1}{2}$ $\frac{1}{2}$	95.9 92.2
June	.	.	.	{ 1st 271 $\frac{1}{2}$ 2nd 261 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 31 $\frac{1}{2}$ 2nd 31 $\frac{1}{2}$ $\frac{1}{2}$	82.63 82.16
July	.	.	.	{ 1st 261 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 30 $\frac{1}{2}$ 2nd 29 $\frac{1}{2}$ $\frac{1}{2}$	79.69 79.37
August	.	.	.	{ 1st 27 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 31 $\frac{1}{2}$ 2nd 31 $\frac{1}{2}$ $\frac{1}{2}$	83.07 83.81
September	.	.	.	{ 1st 27 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 28 $\frac{1}{2}$				{ 1st 31 $\frac{1}{2}$ 2nd 32 $\frac{1}{2}$ $\frac{1}{2}$	85.70 86.78
October	.	.	.	{ 1st 28 $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 32 $\frac{1}{2}$ 2nd 32 $\frac{1}{2}$ $\frac{1}{2}$	85.93 85.73
November	.	.	.	{ 1st 27 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 32 $\frac{1}{2}$ 2nd 33 $\frac{1}{2}$ $\frac{1}{2}$	88.73 91.98
December	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$				{ 1st 34 $\frac{1}{2}$ 2nd 36 $\frac{1}{2}$ $\frac{1}{2}$	95.79 97.30
1914					1917				
HALF MONTH					HALF MONTH				
January	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 361 $\frac{1}{2}$ 2nd 37 $\frac{1}{2}$ $\frac{1}{2}$	96.08 98.07
February	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 37 $\frac{1}{2}$ 2nd 37 $\frac{1}{2}$ $\frac{1}{2}$	99.84 100.16
March	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 361 $\frac{1}{2}$ 2nd 36 $\frac{1}{2}$	97.83 95.36
April	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 27 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 36 $\frac{1}{2}$ 2nd 37 $\frac{1}{2}$ $\frac{1}{2}$	97.01 98.52
May	.	.	.	{ 1st 27 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 26 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 37 $\frac{1}{2}$ 2nd 37 $\frac{1}{2}$ $\frac{1}{2}$	100.05 100.67
June	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 38 $\frac{1}{2}$ 2nd 39 $\frac{1}{2}$	101.99 104.95
July	.	.	.	{ 1st 25 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 40 $\frac{1}{2}$ 2nd 40 $\frac{1}{2}$	106.28 106.17
August	.	.	.	{ 1st 26 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 41 $\frac{1}{2}$ 2nd 44 $\frac{1}{2}$	110.60 118.51
September	.	.	.	{ 1st 24 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 24 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 49 2nd 53	129.80 140.40
October	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 53 2nd 45 $\frac{1}{2}$	121.64 113.91
November	.	.	.	{ 1st 22 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 43 2nd 44 $\frac{1}{2}$	116.93 113.91
December	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 42 $\frac{1}{2}$ 2nd 43 $\frac{1}{2}$	113.56 114.62
1915					1918				
HALF MONTH					HALF MONTH				
January	.	.	.	{ 1st 22 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 44 $\frac{1}{2}$ 2nd 43 $\frac{1}{2}$	118.54 116.21
February	.	.	.	{ 1st 22 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 43 2nd 42 $\frac{1}{2}$	113.91 112.58
March	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 42 $\frac{1}{2}$ 2nd 44 $\frac{1}{2}$	113.24 118.64
April	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 44 $\frac{1}{2}$ 2nd 45 $\frac{1}{2}$	121.19 121.19
May	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 48 $\frac{1}{2}$ 2nd 49 $\frac{1}{2}$	128.48 130.61
June	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 49 $\frac{1}{2}$ 2nd 48 $\frac{1}{2}$	129.46 129.46
July	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 48 $\frac{1}{2}$ 2nd 48 $\frac{1}{2}$	129.46 129.14
August	.	.	.	{ 1st 22 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 22 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 48 $\frac{1}{2}$ 2nd 49 $\frac{1}{2}$	129.14 130.46
September	.	.	.	{ 1st 22 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 49 $\frac{1}{2}$ 2nd 49 $\frac{1}{2}$	131.13 131.13
October	.	.	.	{ 1st 23 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 23 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 49 $\frac{1}{2}$ 2nd 49 $\frac{1}{2}$	131.13 131.13
November	.	.	.	{ 1st 24 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 49 $\frac{1}{2}$ 2nd 48 $\frac{1}{2}$	130.46 129.14
December	.	.	.	{ 1st 25 $\frac{1}{2}$ $\frac{1}{2}$ 2nd 25 $\frac{1}{2}$ $\frac{1}{2}$				{ 1st 48 $\frac{1}{2}$ 2nd 48 $\frac{1}{2}$	128.48 128.32

PRICES AND EXCHANGE.

No. 53.—AVERAGE PRICES of SILVER in LONDON from 1st January 1901 and their VARIATIONS (the price of Silver on the 1st June 1893 being taken as 100)—concluded

				SILVER IN LONDON						SILVER IN LONDON			
				Price per ounce	Variation (100=price on 1st June 1893)					Price per ounce	Variation (100=price on 1st June 1893)		
1919				d.		1920				d.			
HALF MONTH						HALF MONTH							
January	.	.	.	{ 1st	48 $\frac{7}{16}$	128.31	January	.	.	.	{ 1st	78 $\frac{11}{16}$	208.44
				{ 2nd	48 $\frac{7}{16}$	128.31					{ 2nd	80 $\frac{1}{8}$	214.24
February	.	.	.	{ 1st	48 $\frac{1}{4}$	127.81	February	.	.	.	{ 1st	87 $\frac{1}{16}$	230.63
				{ 2nd	47 $\frac{3}{4}$	126.49					{ 2nd	82 $\frac{15}{16}$	219.70
March	.	.	.	{ 1st	47 $\frac{3}{4}$	126.49	March	.	.	.	{ 1st	77 $\frac{5}{16}$	204.47
				{ 2nd	48 $\frac{1}{8}$	128.48					{ 2nd	71 $\frac{7}{16}$	189.24
April	.	.	.	{ 1st	48 $\frac{15}{16}$	129.64	April	.	.	.	{ 1st	70 $\frac{1}{4}$	186.09
				{ 2nd	48 $\frac{3}{16}$	129.30					{ 2nd	67 $\frac{3}{4}$	179.47
May	.	.	.	{ 1st	51 $\frac{1}{8}$	136.75	May	.	.	.	{ 1st	61 $\frac{3}{8}$	162.58
				{ 2nd	52 $\frac{1}{8}$	139.07					{ 2nd	58 $\frac{5}{8}$	155.29
June	.	.	.	{ 1st	53 $\frac{1}{8}$	142.05	June	.	.	.	{ 1st	51 $\frac{3}{8}$	136.75
				{ 2nd	54 $\frac{1}{8}$	143.38					{ 2nd	50 $\frac{9}{16}$	133.94
July	.	.	.	{ 1st	53 $\frac{7}{16}$	141.56	July	.	.	.	{ 1st	52 $\frac{4}{16}$	139.40
				{ 2nd	54 $\frac{3}{4}$	145.03					{ 2nd	54 $\frac{11}{16}$	144.87
August	.	.	.	{ 1st	57 $\frac{3}{8}$	152.38	August	.	.	.	{ 1st	58 $\frac{5}{8}$	155.30
				{ 2nd	59 $\frac{7}{8}$	158.61					{ 2nd	60 $\frac{7}{8}$	161.26
September	.	.	.	{ 1st	60 $\frac{3}{4}$	160.93	September	.	.	.	{ 1st	59 $\frac{5}{8}$	157.12
				{ 2nd	62 $\frac{1}{8}$	165.56					{ 2nd	59 $\frac{5}{8}$	157.95
October	.	.	.	{ 1st	63 $\frac{3}{8}$	167.88	October	.	.	.	{ 1st	56 $\frac{3}{16}$	148.84
				{ 2nd	64 $\frac{1}{8}$	170.86					{ 2nd	52 $\frac{1}{8}$	138.33
November	.	.	.	{ 1st	67 $\frac{1}{2}$	178.81	November	.	.	.	{ 1st	53 $\frac{3}{16}$	141.89
				{ 2nd	72 $\frac{15}{16}$	193.21					{ 2nd	48 $\frac{5}{16}$	127.98
December	.	.	.	{ 1st	75 $\frac{9}{16}$	200.17	December	.	.	.	{ 1st	42 $\frac{7}{16}$	112.42
				{ 2nd	77 $\frac{1}{2}$	205.29					{ 2nd	41 $\frac{3}{8}$	109.10

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1901, and their VARIATIONS (the rate of exchange on the 1st June 1893* being taken as 100)

				RATE OF EXCHANGE IN CALCUTTA						RATE OF EXCHANGE IN CALCUTTA			
				Rate (on demand bills)	Variation (100=rate on 1st June 1893)					Rate (on demand bills)	Variation (100=rate on 1st June 1893)		
1901 HALF MONTH				s. d.		1902 HALF MONTH				s. d.			
January	.	.	.	{ 1st	1 4 $\frac{13}{16}$	110.1	January	.	.	.	{ 1st	1 4 $\frac{41}{68}$	109.77
				{ 2nd	1 4 $\frac{20}{64}$	109.92					{ 2nd	1 4 $\frac{5}{8}$	110.01
February	.	.	.	{ 1st	1 4 $\frac{17}{64}$	109.56	February	.	.	.	{ 1st	1 4 $\frac{1}{16}$	109.83
				{ 2nd	1 4 $\frac{11}{32}$	109.59					{ 2nd	1 4 $\frac{35}{64}$	110.02
March	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.18	March	.	.	.	{ 1st	1 4 $\frac{31}{64}$	109.82
				{ 2nd	1 3 $\frac{29}{64}$	109.07					{ 2nd	1 4 $\frac{17}{32}$	109.63
April	.	.	.	{ 1st	1 3 $\frac{29}{64}$	108.95	April	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.19
				{ 2nd	1 3 $\frac{29}{64}$	109.22					{ 2nd	1 3 $\frac{29}{64}$	109.02
May	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.25	May	.	.	.	{ 1st	1 3 $\frac{15}{16}$	108.97
				{ 2nd	1 3 $\frac{29}{64}$	109.03					{ 2nd	1 3 $\frac{17}{32}$	108.79
June	.	.	.	{ 1st	1 3 $\frac{1}{16}$	108.97	June	.	.	.	{ 1st	1 3 $\frac{29}{64}$	108.76
				{ 2nd	1 3 $\frac{29}{64}$	108.96					{ 2nd	1 3 $\frac{29}{64}$	108.81
July	.	.	.	{ 1st	1 3 $\frac{29}{64}$	108.76	July	.	.	.	{ 1st	1 3 $\frac{15}{16}$	108.97
				{ 2nd	1 3 $\frac{29}{64}$	108.65					{ 2nd	1 3 $\frac{29}{64}$	109.14
August	.	.	.	{ 1st	1 3 $\frac{29}{64}$	108.89	August	.	.	.	{ 1st	1 3 $\frac{1}{16}$	108.97
				{ 2nd	1 3 $\frac{29}{64}$	109.31					{ 2nd	1 3 $\frac{29}{64}$	108.99
September	.	.	.	{ 1st	1 4	109.4	September	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.02
				{ 2nd	1 4	109.4					{ 2nd	1 3 $\frac{29}{64}$	109.19
October	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.35	October	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.19
				{ 2nd	1 4 $\frac{1}{16}$	109.44					{ 2nd	1 3 $\frac{29}{64}$	109.19
November	.	.	.	{ 1st	1 4 $\frac{1}{16}$	109.45	November	.	.	.	{ 1st	1 2 $\frac{37}{64}$	109.31
				{ 2nd	1 4	109.4					{ 2nd	1 4 $\frac{7}{64}$	109.41
December	.	.	.	{ 1st	1 3 $\frac{29}{64}$	109.34	December	.	.	.	{ 1st	1 4 $\frac{11}{16}$	109.58
				{ 2nd	1 4 $\frac{1}{16}$	109.54					{ 2nd	1 4 $\frac{7}{64}$	109.65

* The rate of exchange on the 1st June, 1893, was 1s. 2 $\frac{3}{4}$ d.

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1901 and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

		RATE OF EXCHANGE IN CALCUTTA				RATE OF EXCHANGE IN CALCUTTA	
		Rate (on demand bills)	Variation (100=rate on 1st June 1893)			Rate (on demand bills)	Variation (100=rate on 1st June 1893)
		s. d.				s. d.	
1903				1906			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 $\frac{23}{84}$	109.81	January	{ 1st	1 4 $\frac{38}{83}$	110.24
	{ 2nd	1 4 $\frac{5}{6}$	110.01		{ 2nd	1 4 $\frac{10}{63}$	110.22
February	{ 1st	1 4 $\frac{19}{64}$	110.21	February	{ 1st	1 4 $\frac{38}{83}$	110.27
	{ 2nd	1 4 $\frac{3}{84}$	110.18		{ 2nd	1 4 $\frac{5}{6}$	110.18
March	{ 1st	1 4 $\frac{3}{84}$	110.04	March	{ 1st	1 4 $\frac{29}{84}$	109.92
	{ 2nd	1 4 $\frac{2}{84}$	109.45		{ 2nd	1 3 $\frac{22}{83}$	109.32
April	{ 1st	1 3 $\frac{23}{64}$	109.29	April	{ 1st	1 3 $\frac{17}{83}$	109.34
	{ 2nd	1 3 $\frac{5}{64}$	109.22		{ 2nd	1 4 $\frac{11}{64}$	109.47
May	{ 1st	1 3 $\frac{20}{64}$	109.17	May	{ 1st	1 4 $\frac{37}{83}$	109.7
	{ 2nd	1 4 $\frac{5}{64}$	109.47		{ 2nd	1 4 $\frac{11}{64}$	109.74
June	{ 1st	1 4 $\frac{1}{64}$	109.42	June	{ 1st	1 4 $\frac{1}{64}$	109.47
	{ 2nd	1 4 $\frac{1}{64}$	109.47		{ 2nd	1 4 $\frac{1}{64}$	109.47
July	{ 1st	1 4	109.4	July	{ 1st	1 4	109.4
	{ 2nd	1 4 $\frac{1}{64}$	109.52		{ 2nd	1 4	109.4
August	{ 1st	1 4 $\frac{5}{64}$	109.62	August	{ 1st	1 4 $\frac{1}{64}$	109.61
	{ 2nd	1 4 $\frac{1}{64}$	109.58		{ 2nd	1 4 $\frac{5}{64}$	109.84
September	{ 1st	1 4 $\frac{1}{64}$	109.71	September	{ 1st	1 4 $\frac{19}{64}$	110.02
	{ 2nd	1 4 $\frac{1}{64}$	109.83		{ 2nd	1 4 $\frac{5}{64}$	110.01
October	{ 1st	1 4 $\frac{1}{64}$	109.68	October	{ 1st	1 4 $\frac{1}{64}$	109.91
	{ 2nd	1 4 $\frac{1}{64}$	109.49		{ 2nd	1 4 $\frac{29}{64}$	109.71
November	{ 1st	1 4 $\frac{1}{64}$	109.88	November	{ 1st	1 4 $\frac{5}{64}$	109.89
	{ 2nd	1 4 $\frac{7}{64}$	109.89		{ 2nd	1 4 $\frac{5}{64}$	110.31
December	{ 1st	1 4 $\frac{1}{64}$	109.87	December	{ 1st	1 4 $\frac{16}{64}$	110.76
	{ 2nd	1 4 $\frac{5}{64}$	110.76		{ 2nd	1 4 $\frac{5}{64}$	111.2
1904				1907			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 $\frac{31}{64}$	110.5	January	{ 1st	1 4 $\frac{51}{64}$	110.76
	{ 2nd	1 4 $\frac{5}{64}$	110.43		{ 2nd	1 4 $\frac{5}{64}$	110.74
February	{ 1st	1 4 $\frac{31}{64}$	110.5	February	{ 1st	1 4 $\frac{55}{64}$	110.67
	{ 2nd	1 4 $\frac{5}{64}$	110.45		{ 2nd	1 4 $\frac{55}{64}$	110.71
March	{ 1st	1 4 $\frac{31}{64}$	109.95	March	{ 1st	1 4 $\frac{55}{64}$	110.55
	{ 2nd	1 4 $\frac{5}{64}$	109.7		{ 2nd	1 4 $\frac{55}{64}$	110.56
April	{ 1st	1 4 $\frac{5}{64}$	109.83	April	{ 1st	1 4 $\frac{55}{64}$	110.65
	{ 2nd	1 4 $\frac{5}{64}$	109.75		{ 2nd	1 4 $\frac{55}{64}$	110.47
May	{ 1st	1 4 $\frac{5}{64}$	109.83	May	{ 1st	1 4 $\frac{55}{64}$	109.96
	{ 2nd	1 4 $\frac{5}{64}$	109.74		{ 2nd	1 4 $\frac{55}{64}$	110.09
June	{ 1st	1 4	109.4	June	{ 1st	1 4 $\frac{55}{64}$	110.19
	{ 2nd	1 4	109.4		{ 2nd	1 4 $\frac{55}{64}$	110.19
July	{ 1st	1 4	109.4	July	{ 1st	1 4 $\frac{55}{64}$	110.04
	{ 2nd	1 4 $\frac{1}{64}$	109.42		{ 2nd	1 4 $\frac{55}{64}$	109.74
August	{ 1st	1 4 $\frac{1}{64}$	109.55	August	{ 1st	1 4 $\frac{55}{64}$	109.62
	{ 2nd	1 4 $\frac{5}{64}$	109.55		{ 2nd	1 4 $\frac{55}{64}$	109.55
September	{ 1st	1 4 $\frac{1}{64}$	109.42	September	{ 1st	1 4 $\frac{55}{64}$	109.42
	{ 2nd	1 4	109.4		{ 2nd	1 4 $\frac{55}{64}$	109.73
October	{ 1st	1 4 $\frac{7}{64}$	109.54	October	{ 1st	1 4 $\frac{55}{64}$	109.55
	{ 2nd	1 4 $\frac{7}{64}$	109.95		{ 2nd	1 4 $\frac{55}{64}$	109.53
November	{ 1st	1 4 $\frac{5}{64}$	110.16	November	{ 1st	1 3 $\frac{38}{64}$	109.28
	{ 2nd	1 4 $\frac{5}{64}$	110.04		{ 2nd	1 3 $\frac{50}{64}$	108.45
December	{ 1st	1 4 $\frac{5}{64}$	110.04	December	{ 1st	1 3 $\frac{55}{64}$	108.85
	{ 2nd	1 4 $\frac{5}{64}$	110.04		{ 2nd	1 3 $\frac{18}{64}$	109.02
1905				1908			
HALF MONTH				HALF MONTH			
January	{ 1st	1 4 $\frac{31}{64}$	110.00	January	{ 1st	1 3 $\frac{27}{64}$	109.21
	{ 2nd	1 4 $\frac{31}{64}$	110.02		{ 2nd	1 3 $\frac{27}{64}$	109.05
February	{ 1st	1 4 $\frac{1}{64}$	109.83	February	{ 1st	1 3 $\frac{15}{64}$	108.97
	{ 2nd	1 4 $\frac{1}{64}$	109.86		{ 2nd	1 3 $\frac{21}{64}$	109.98
March	{ 1st	1 4 $\frac{1}{64}$	109.89	March	{ 1st	1 3 $\frac{71}{64}$	108.91
	{ 2nd	1 4 $\frac{3}{64}$	109.8		{ 2nd	1 3 $\frac{71}{64}$	108.66
April	{ 1st	1 4 $\frac{1}{64}$	109.44	April	{ 1st	1 3 $\frac{71}{64}$	108.55
	{ 2nd	1 3 $\frac{31}{64}$	109.19		{ 2nd	1 3 $\frac{71}{64}$	108.55
May	{ 1st	1 3 $\frac{31}{64}$	109.19	May	{ 1st	1 3 $\frac{71}{64}$	108.55
	{ 2nd	1 3 $\frac{19}{64}$	109.25		{ 2nd	1 3 $\frac{71}{64}$	108.55
June	{ 1st	1 4 $\frac{5}{64}$	109.49	June	{ 1st	1 3 $\frac{11}{64}$	108.6
	{ 2nd	1 4 $\frac{5}{64}$	109.54		{ 2nd	1 3 $\frac{11}{64}$	108.76
July	{ 1st	1 4 $\frac{5}{64}$	109.61	July	{ 1st	1 3 $\frac{29}{64}$	108.56
	{ 2nd	1 4 $\frac{5}{64}$	109.61		{ 2nd	1 3 $\frac{29}{64}$	108.53
August	{ 1st	1 4 $\frac{11}{64}$	109.76	August	{ 1st	1 3 $\frac{66}{64}$	108.53
	{ 2nd	1 4 $\frac{11}{64}$	109.83		{ 2nd	1 3 $\frac{66}{64}$	108.35
September	{ 1st	1 4 $\frac{1}{64}$	109.83	September	{ 1st	1 3 $\frac{31}{64}$	108.08
	{ 2nd	1 4 $\frac{1}{64}$	109.83		{ 2nd	1 3 $\frac{31}{64}$	108.21
October	{ 1st	1 4 $\frac{1}{64}$	110.01	October	{ 1st	1 3 $\frac{11}{64}$	108.93
	{ 2nd	1 4 $\frac{11}{64}$	109.99		{ 2nd	1 3 $\frac{11}{64}$	108.76
November	{ 1st	1 4 $\frac{1}{64}$	109.83	November	{ 1st	1 3 $\frac{33}{64}$	108.76
	{ 2nd	1 4 $\frac{25}{64}$	109.81		{ 2nd	1 3 $\frac{33}{64}$	108.76
December	{ 1st	1 4 $\frac{29}{64}$	109.88	December	{ 1st	1 3 $\frac{13}{64}$	108.87
	{ 2nd	1 4 $\frac{29}{64}$	110.18		{ 2nd	1 3 $\frac{64}{64}$	109.16

PRICES AND EXCHANGE

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1901, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—continued

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1909					1912				
HALF MONTH					HALF MONTH				
January	1st	1 3 ³ / ₈	109·19		January	1st	1 4 ⁶ / ₈	110·12	
	2nd	1 3 ³ / ₈	109·15			2nd	1 4 ¹ / ₈	110·26	
February	1st	1 3 ¹ / ₈	108·97		February	1st	1 4 ¹ / ₈	110·26	
	2nd	1 3 ¹ / ₈	108·97			2nd	1 4 ¹ / ₈	110·26	
March	1st	1 3 ¹ / ₈	108·97		March	1st	1 4 ¹ / ₈	110·26	
	2nd	1 3 ¹ / ₈	108·92			2nd	1 4 ¹ / ₈	110·03	
April	1st	1 3 ¹ / ₈	108·86		April	1st	1 4 ¹ / ₈	109·73	
	2nd	1 3 ¹ / ₈	109·22			2nd	1 4 ¹ / ₈	109·83	
May	1st	1 3 ¹ / ₈	109·35		May	1st	1 4 ¹ / ₈	109·72	
	2nd	1 3 ¹ / ₈	109·19			2nd	1 4 ¹ / ₈	109·61	
June	1st	1 3 ¹ / ₈	109·19		June	1st	1 4 ¹ / ₈	109·64	
	2nd	1 3 ¹ / ₈	109·19			2nd	1 4 ¹ / ₈	109·76	
July	1st	1 3 ¹ / ₈	109·01		July	1st	1 4 ¹ / ₈	109·61	
	2nd	1 3 ¹ / ₈	108·81			2nd	1 4 ¹ / ₈	109·61	
August	1st	1 3 ¹ / ₈	108·76		August	1st	1 4 ¹ / ₈	109·61	
	2nd	1 3 ¹ / ₈	108·74			2nd	1 4 ¹ / ₈	109·61	
September	1st	1 3 ¹ / ₈	108·64		September	1st	1 4 ¹ / ₈	109·61	
	2nd	1 3 ¹ / ₈	109·23			2nd	1 4 ¹ / ₈	109·77	
October	1st	1 4 ¹ / ₈	109·7		October	1st	1 4 ¹ / ₈	109·86	
	2nd	1 4 ¹ / ₈	109·73			2nd	1 4 ¹ / ₈	110·02	
November	1st	1 4 ¹ / ₈	109·77		November	1st	1 4 ¹ / ₈	109·85	
	2nd	1 4 ¹ / ₈	110·18			2nd	1 4 ¹ / ₈	110·93	
December	1st	1 4 ¹ / ₈	110·26		December	1st	1 4 ¹ / ₈	110·21	
	2nd	1 4 ¹ / ₈	110·23			2nd	1 4 ¹ / ₈	110·26	
1910					1913				
HALF MONTH					HALF MONTH				
January	1st	1 4 ¹ / ₈	110·03		January	1st	1 4 ¹ / ₈	110·14	
	2nd	1 4 ¹ / ₈	109·81			2nd	1 4 ¹ / ₈	110·12	
February	1st	1 4 ¹ / ₈	109·77		February	1st	1 4 ¹ / ₈	109·85	
	2nd	1 4 ¹ / ₈	109·96			2nd	1 4 ¹ / ₈	109·75	
March	1st	1 4 ¹ / ₈	110·22		March	1st	1 4 ¹ / ₈	109·61	
	2nd	1 4 ¹ / ₈	110·18			2nd	1 4 ¹ / ₈	109·4	
April	1st	1 4 ¹ / ₈	110·04		April	1st	1 4 ¹ / ₈	109·58	
	2nd	1 4 ¹ / ₈	109·96			2nd	1 4 ¹ / ₈	109·81	
May	1st	1 4 ¹ / ₈	109·55		May	1st	1 4 ¹ / ₈	109·83	
	2nd	1 4 ¹ / ₈	109·07			2nd	1 4 ¹ / ₈	109·77	
June	1st	1 3 ¹ / ₈	108·76		June	1st	1 4 ¹ / ₈	102·42	
	2nd	1 3 ¹ / ₈	109·19			2nd	1 3 ¹ / ₈	109·07	
July	1st	1 3 ¹ / ₈	109·25		July	1st	1 3 ¹ / ₈	109·12	
	2nd	1 3 ¹ / ₈	109·38			2nd	1 3 ¹ / ₈	109·17	
August	1st	1 3 ¹ / ₈	109·31		August	1st	1 4 ¹ / ₈	109·46	
	2nd	1 4 ¹ / ₈	109·55			2nd	1 4 ¹ / ₈	109·67	
September	1st	1 4 ¹ / ₈	109·66		September	1st	1 4 ¹ / ₈	110·03	
	2nd	1 4 ¹ / ₈	109·71			2nd	1 4 ¹ / ₈	110·27	
October	1st	1 4 ¹ / ₈	110·02		October	1st	1 4 ¹ / ₈	110·26	
	2nd	1 4 ¹ / ₈	110·14			2nd	1 4 ¹ / ₈	110·24	
November	1st	1 4 ¹ / ₈	110·04		November	1st	1 4 ¹ / ₈	110·12	
	2nd	1 4 ¹ / ₈	110·04			2nd	1 4 ¹ / ₈	110·06	
December	1st	1 4 ¹ / ₈	110·04		December	1st	1 4 ¹ / ₈	110·09	
	2nd	1 4 ¹ / ₈	110·08			2nd	1 4 ¹ / ₈	110·2	
1911					1914				
HALF MONTH					HALF MONTH				
January	1st	1 4 ¹ / ₈	110·26		January	1st	1 4 ¹ / ₈	110·04	
	2nd	1 4 ¹ / ₈	110·21			2nd	1 4 ¹ / ₈	110·04	
February	1st	1 4 ¹ / ₈	110·02		February	1st	1 4 ¹ / ₈	110·19	
	2nd	1 4 ¹ / ₈	110·04			2nd	1 4 ¹ / ₈	109·88	
March	1st	1 4 ¹ / ₈	110·97		March	1st	1 4 ¹ / ₈	109·61	
	2nd	1 4 ¹ / ₈	109·99			2nd	1 4 ¹ / ₈	109·73	
April	1st	1 4 ¹ / ₈	110·04		April	1st	1 4 ¹ / ₈	109·72	
	2nd	1 4 ¹ / ₈	110·04			2nd	1 4 ¹ / ₈	109·76	
May	1st	1 4 ¹ / ₈	110·02		May	1st	1 3 ¹ / ₈	109·38	
	2nd	1 4 ¹ / ₈	109·76			2nd	1 3 ¹ / ₈	109·19	
June	1st	1 3 ¹ / ₈	109·35		June	1st	1 3 ¹ / ₈	109·22	
	2nd	1 4 ¹ / ₈	109·51			2nd	1 3 ¹ / ₈	109·28	
July	1st	1 4 ¹ / ₈	109·68		July	1st	1 3 ¹ / ₈	109·19	
	2nd	1 4 ¹ / ₈	109·74			2nd	1 3 ¹ / ₈	109·1	
August	1st	1 4 ¹ / ₈	109·61		August	1st	1 3 ¹ / ₈	108·51	
	2nd	1 4 ¹ / ₈	109·61			2nd	1 3 ¹ / ₈	108·55	
September	1st	1 4 ¹ / ₈	109·8		September	1st	1 3 ¹ / ₈	108·55	
	2nd	1 4 ¹ / ₈	109·89			2nd	1 3 ¹ / ₈	108·55	
October	1st	1 4 ¹ / ₈	110·04		October	1st	1 3 ¹ / ₈	108·55	
	2nd	1 4 ¹ / ₈	109·92			2nd	1 3 ¹ / ₈	108·55	
November	1st	1 4 ¹ / ₈	109·83		November	1st	1 3 ¹ / ₈	108·7	
	2nd	1 4 ¹ / ₈	109·83			2nd	1 3 ¹ / ₈	108·55	
December	1st	1 4 ¹ / ₈	109·83		December	1st	1 3 ¹ / ₈	108·57	
	2nd	1 4 ¹ / ₈	110·02			2nd	1 3 ¹ / ₈	108·55	

PRICES AND EXCHANGE

No. 54.—RATES of EXCHANGE in CALCUTTA from 1st January 1901, and their VARIATIONS (the rate of exchange on the 1st June 1893 being taken as 100)—concluded

			RATE OF EXCHANGE IN CALCUTTA					RATE OF EXCHANGE IN CALCUTTA	
			Rate (on demand bills)	Variation (100=rate on 1st June 1893)				Rate (on demand bills)	Variation (100=rate on 1st June 1893)
			s. d.					s. d.	
1915 HALF MONTH					1918 HALF MONTH				
January	1st	1	37 $\frac{1}{2}$	108.55	January	1st	1	5 $\frac{1}{2}$	116.45
	2nd	1	37 $\frac{1}{2}$	108.55		2nd	1	5 $\frac{1}{2}$	116.45
February	1st	1	37 $\frac{1}{2}$	109.04	February	1st	1	5 $\frac{1}{2}$	116.45
	2nd	1	37 $\frac{1}{2}$	109.67		2nd	1	5 $\frac{1}{2}$	116.45
March	1st	1	37 $\frac{1}{2}$	109.38	March	1st	1	5 $\frac{1}{2}$	116.45
	2nd	1	37 $\frac{1}{2}$	109.2		2nd	1	5 $\frac{1}{2}$	116.45
April	1st	1	37 $\frac{1}{2}$	108.99	April	1st	1	5 $\frac{1}{2}$	117.91
	2nd	1	37 $\frac{1}{2}$	109.3		2nd	1	5 $\frac{1}{2}$	123.50
May	1st	1	37 $\frac{1}{2}$	109.12	May	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	37 $\frac{1}{2}$	108.95		2nd	1	6 $\frac{1}{2}$	123.50
June	1st	1	37 $\frac{1}{2}$	108.56	June	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	37 $\frac{1}{2}$	108.55		2nd	1	6 $\frac{1}{2}$	123.50
July	1st	1	37 $\frac{1}{2}$	108.55	July	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	37 $\frac{1}{2}$	108.55		2nd	1	6 $\frac{1}{2}$	123.50
August	1st	1	37 $\frac{1}{2}$	108.55	August	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	37 $\frac{1}{2}$	108.85		2nd	1	6 $\frac{1}{2}$	123.50
September	1st	1	4 $\frac{1}{2}$	109.45	September	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	4 $\frac{1}{2}$	109.56		2nd	1	6 $\frac{1}{2}$	123.50
October	1st	1	4 $\frac{1}{2}$	109.56	October	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	4 $\frac{1}{2}$	109.7		2nd	1	6 $\frac{1}{2}$	123.50
November	1st	1	4 $\frac{1}{2}$	109.64	November	1st	1	6 $\frac{1}{2}$	123.29
	2nd	1	4 $\frac{1}{2}$	109.54		2nd	1	6 $\frac{1}{2}$	123.43
December	1st	1	4 $\frac{1}{2}$	109.61	December	1st	1	6 $\frac{1}{2}$	125.59
	2nd	1	4 $\frac{1}{2}$	109.75		2nd	1	6 $\frac{1}{2}$	
1916 HALF MONTH					1919 HALF MONTH				
January	1st	1	4 $\frac{1}{2}$	109.98	January	1st	1	6 $\frac{1}{2}$	123.50
	2nd	1	4 $\frac{1}{2}$	110.42		2nd	1	6 $\frac{1}{2}$	123.29
February	1st	1	4 $\frac{1}{2}$	110.48	February	1st	1	6 $\frac{1}{2}$	123.29
	2nd	1	4 $\frac{1}{2}$	110.48		2nd	1	6 $\frac{1}{2}$	123.29
March	1st	1	4 $\frac{1}{2}$	110.48	March	1st	1	6 $\frac{1}{2}$	123.29
	2nd	1	4 $\frac{1}{2}$	110.3		2nd	1	6 $\frac{1}{2}$	123.29
April	1st	1	4 $\frac{1}{2}$	109.83	April	1st	1	6 $\frac{1}{2}$	123.29
	2nd	1	4 $\frac{1}{2}$	109.87		2nd	1	6 $\frac{1}{2}$	123.29
May	1st	1	4 $\frac{1}{2}$	110.2	May	1st	1	6 $\frac{1}{2}$	125.43
	2nd	1	4 $\frac{1}{2}$	110.35		2nd	1	8 $\frac{1}{2}$	136.97
June	1st	1	4 $\frac{1}{2}$	110.04	June	1st	1	8 $\frac{1}{2}$	136.97
	2nd	1	4 $\frac{1}{2}$	110.23		2nd	1	8 $\frac{1}{2}$	136.97
July	1st	1	4 $\frac{1}{2}$	110.27	July	1st	1	8 $\frac{1}{2}$	136.97
	2nd	1	4 $\frac{1}{2}$	110.02		2nd	1	8 $\frac{1}{2}$	142.31
August	1st	1	4 $\frac{1}{2}$	110.07	August	1st	1	10 $\frac{1}{2}$	150.64
	2nd	1	4 $\frac{1}{2}$	110.17		2nd	1	10 $\frac{1}{2}$	150.64
September	1st	1	4 $\frac{1}{2}$	110.32	September	1st	2	0 $\frac{1}{2}$	166.24
	2nd	1	4 $\frac{1}{2}$	110.38		2nd	2	0 $\frac{1}{2}$	166.03
October	1st	1	4 $\frac{1}{2}$	110.48	October	1st	2	0 $\frac{1}{2}$	164.53
	2nd	1	4 $\frac{1}{2}$	110.48		2nd	2	0 $\frac{1}{2}$	167.52
November	1st	1	4 $\frac{1}{2}$	110.64	November	1st	2	2 $\frac{1}{2}$	178.85
	2nd	1	4 $\frac{1}{2}$	110.68		2nd	2	3 $\frac{1}{2}$	187.18
December	1st	1	4 $\frac{1}{2}$	110.71	December	1st	2	3 $\frac{1}{2}$	193.16
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	2	4 $\frac{1}{2}$	
1917 HALF MONTH					1920 HALF MONTH				
January	1st	1	4 $\frac{1}{2}$	111.32	January	1st	2	3 $\frac{1}{2}$	191.03
	2nd	1	4 $\frac{1}{2}$	112.21		2nd	2	4	191.45
February	1st	1	4 $\frac{1}{2}$	111.32	February	1st	2	9 $\frac{1}{2}$	225.85
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	2	7 $\frac{1}{2}$	214.53
March	1st	1	4 $\frac{1}{2}$	111.32	March	1st	2	5 $\frac{1}{2}$	205.13
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	2	3 $\frac{1}{2}$	190.59
April	1st	1	4 $\frac{1}{2}$	111.32	April	1st	2	3 $\frac{1}{2}$	190.17
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	2	3 $\frac{1}{2}$	189.32
May	1st	1	4 $\frac{1}{2}$	111.32	May	1st	2	2 $\frac{1}{2}$	181.20
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	2	1 $\frac{1}{2}$	172.65
June	1st	1	4 $\frac{1}{2}$	111.32	June	1st	2	0 $\frac{1}{2}$	167.95
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	1	9 $\frac{1}{2}$	149.15
July	1st	1	4 $\frac{1}{2}$	111.32	July	1st	1	9 $\frac{1}{2}$	148.29
	2nd	1	4 $\frac{1}{2}$	111.32		2nd	1	10 $\frac{1}{2}$	153.42
August	1st	1	4 $\frac{1}{2}$	111.32	August	1st	1	10 $\frac{1}{2}$	154.70
	2nd	1	4 $\frac{1}{2}$	112.39		2nd	1	10 $\frac{1}{2}$	153.42
September	1st	1	5 $\frac{1}{2}$	116.45	September	1st	1	10 $\frac{1}{2}$	151.28
	2nd	1	5 $\frac{1}{2}$	116.45		2nd	1	11 $\frac{1}{2}$	151.92
October	1st	1	5 $\frac{1}{2}$	116.45	October	1st	1	8 $\frac{1}{2}$	138.03
	2nd	1	5 $\frac{1}{2}$	116.45		2nd	1	7 $\frac{1}{2}$	131.19
November	1st	1	4 $\frac{1}{2}$	115.83	November	1st	1	7 $\frac{1}{2}$	135.89
	2nd	1	5 $\frac{1}{2}$	116.45		2nd	1	6 $\frac{1}{2}$	129.06
December	1st	1	5 $\frac{1}{2}$	116.45	December	1st	1	5 $\frac{1}{2}$	118.80
	2nd	1	5 $\frac{1}{2}$	116.45		2nd	1	5 $\frac{1}{2}$	116.66

PRICES AND EXCHANGE

No. 55.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL
RATE of INTEREST; for each month from January 1901 to December 1920

	BANK OF BENGAL RATES†					BANK OF BENGAL RATES†			
	Exchange on London at four months' sight	Bank of England rate of discount	Demand loans on Government paper	Deposit of goods		*Exchange on London at four months, sight	Bank of England rate* of discount	Demand loans on Government paper	Deposit of goods
1901	d.				1906	d.			
January . . .	16 $\frac{5}{8}$	5	7	8	January . . .	16 $\frac{3}{8}$	4	7 & 8	8 & 9
February . . .	16 $\frac{1}{2}$	4	7 & 8	8 & 9	February . . .	16 $\frac{3}{8}$	4	9	10
March . . .	16 $\frac{1}{8}$	4	8 & 7	9 & 8	March . . .	16 $\frac{3}{8}$	4	9, 8, & 7	10, 9, & 8
April . . .	16 $\frac{1}{8}$	4	7, 6, & 7	8, 7, & 8	April . . .	..	3 $\frac{1}{2}$	7, 6, & 5	8, 7, & 6
May . . .	16 $\frac{3}{8}$	4	7	8	May . . .	..	4	5, 6, 7, & 6	6, 7, 8, & 7
June . . .	16 $\frac{3}{8}$	3	7, 6, 5, & 4	8, 7, 6, & 5	June . . .	..	3 $\frac{1}{2}$	6, 5, & 4	7, 6, & 5
July . . .	15 $\frac{3}{4}$	3	4 & 3	5 & 4	July . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	4 & 3	5 & 4
August . . .	16 $\frac{3}{8}$	3	3 & 4	4 & 5	August . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
September . . .	16 $\frac{3}{8}$	3	4 & 5	5 & 6	September . . .	..	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8
October . . .	16 $\frac{3}{8}$	4	5 & 4	6 & 5	October . . .	16 $\frac{7}{8}$	6	7 & 6	8 & 7
November . . .	16 $\frac{3}{8}$	4	4	5	November . . .	..	6	6, 7, & 8	7, 8, & 9
December . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	December . . .	16 $\frac{3}{8}$	6	8 & 9	9 & 10
Average exchange	16 $\frac{7}{8}$				Average exchange	16 $\frac{5}{8}$			
1902					1907				
January . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{1}{2}$	5	9	10
February . . .	16 $\frac{3}{8}$	3	7 & 8	8 & 9	February . . .	16 $\frac{1}{2}$	5	9	10
March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8	March . . .	16 $\frac{3}{8}$	5	9	10
April . . .	16	3	7 & 6	8 & 7	April . . .	16 $\frac{3}{8}$	4	9, 8, & 7	10, 9, & 8
May . . .	16	3	5	6	May . . .	16 $\frac{3}{8}$	4	7, 6, & 5	8, 7, & 6
June . . .	16	3	5 & 4	6 & 5	June . . .	16 $\frac{3}{8}$	4	5	6
July . . .	16 $\frac{1}{8}$	3	4 & 3	5 & 4	July . . .	16 $\frac{5}{8}$	4	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{1}{8}$	3	3	4	August . . .	16 $\frac{5}{8}$	4 $\frac{1}{2}$	3	4
September . . .	16 $\frac{1}{8}$	3	3	4	September . . .	16 $\frac{5}{8}$	4 $\frac{1}{2}$	3, 4, & 5	4, 5, & 6
October . . .	16 $\frac{3}{8}$	4	3 & 4	4 & 5	October . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	5	6
November . . .	16 $\frac{3}{8}$	4	4	5	November . . .	16 $\frac{5}{8}$	7	5, & 6	6, & 7
December . . .	16 $\frac{3}{8}$	4	4 & 5	5 & 6	December . . .	16 $\frac{1}{2}$	7	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{1}{2}$			
1903					1908				
January . . .	16 $\frac{3}{8}$	4	5, 6, & 7	6, 7, & 8	January . . .	16 $\frac{7}{8}$	6	7, 8, & 9	8, 9, & 10
February . . .	16 $\frac{3}{8}$	4	7 & 8	8 & 9	February . . .	16 $\frac{3}{8}$	4	9	10
March . . .	16 $\frac{3}{8}$	4	8 & 7	9 & 8	March . . .	16 $\frac{1}{2}$	3 $\frac{1}{2}$	9, 8, & 7	10, 9, & 8
April . . .	16	4	7, 6, & 5	8, 7, & 6	April . . .	16 $\frac{3}{8}$	3	7	8
May . . .	16 $\frac{3}{8}$	3 $\frac{1}{2}$	5 & 6	6 & 7	May . . .	16 $\frac{3}{8}$	3	7 & 6	8, & 7
June . . .	16 $\frac{3}{8}$	3	6 & 5	7 & 6	June . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	6, & 5	7, & 6
July . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5	July . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	5, 4, & 3	6, 5, & 4
August . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4	August . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4
September . . .	16 $\frac{3}{8}$	4	3	4	September . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3, & 4	4, & 5
October . . .	16 $\frac{3}{8}$	4	3	4	October . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	4	5
November . . .	16 $\frac{5}{8}$	4	3	4	November . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	4, 5, & 6	5, 6, & 7
December . . .	16 $\frac{5}{8}$	4	3, 4, 5, & 6	4, 5, 6, & 7	December . . .	16 $\frac{5}{8}$	2 $\frac{1}{2}$	6	7
Average exchange	16 $\frac{1}{8}$				Average exchange	16 $\frac{3}{8}$			
1904					1909				
January . . .	16 $\frac{7}{8}$	4	6 & 7	7 & 8	January . . .	16 $\frac{3}{8}$	3	6, 7, & 8	7, 8, & 9
February . . .	16 $\frac{7}{8}$	4	7	8	February . . .	16 $\frac{3}{8}$	3	8	9
March . . .	16 $\frac{1}{2}$	4	7 & 6	8 & 7	March . . .	16 $\frac{3}{8}$	3	8 & 7	9 & 8
April . . .	16 $\frac{3}{8}$	3	6 & 5	7 & 6	April . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	7 & 6	8 & 7
May . . .	16 $\frac{3}{8}$	3	5 & 4	6 & 5	May . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	6 & 5	7 & 6
June . . .	16 $\frac{3}{8}$	3	4 & 3	5 & 4	June . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	5 & 4	6 & 5
July . . .	16 $\frac{3}{8}$	3	3	4	July . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4
August . . .	16 $\frac{3}{8}$	3	3	4	August . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3	4
September . . .	16 $\frac{3}{8}$	3	3	4	September . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	3 & 4	4 & 5
October . . .	16 $\frac{3}{8}$	3	3, 4, & 5	4, 5, & 6	October . . .	16 $\frac{3}{8}$	5	4	5
November . . .	16 $\frac{3}{8}$	3	5 & 6	6 & 7	November . . .	16 $\frac{3}{8}$	5	4 & 5	5 & 6
December . . .	16 $\frac{1}{2}$	3	6	7	December . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	5 & 6	6 & 7
Average exchange	16 $\frac{1}{2}$				Average exchange	16 $\frac{3}{8}$			
1905					1910				
January . . .	16 $\frac{3}{8}$	3	6	7	January . . .	16 $\frac{5}{8}$	3 $\frac{1}{2}$	6	7
February . . .	16 $\frac{5}{8}$	3	6 & 7	7 & 8	February . . .	16 $\frac{5}{8}$	3	6	7
March . . .	16 $\frac{5}{8}$	2 $\frac{1}{2}$	7, 8, & 7	8, 9, & 8	March . . .	16 $\frac{3}{8}$	4	6 & 7	7 & 8
April . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	7, 6, 5, & 4	8, 7, 6, & 5	April . . .	16 $\frac{3}{8}$	4	7	8
May . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	4	5	May . . .	16 $\frac{3}{8}$	4	7 & 6	8 & 7
June . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	4	5	June . . .	16 $\frac{3}{8}$	3	6, 5 & 4	7, 6 & 5
July . . .	16 $\frac{1}{2}$	2 $\frac{1}{2}$	4 & 3	5 & 4	July . . .	16 $\frac{7}{8}$	3	3	4
August . . .	16 $\frac{3}{8}$	2 $\frac{1}{2}$	3 & 4	4 & 5	August . . .	16 $\frac{7}{8}$	3	3	4
September . . .	16 $\frac{5}{8}$	4	4 & 5	5 & 6	September . . .	16 $\frac{1}{2}$	4	3 & 4	4 & 5
October . . .	16 $\frac{3}{8}$	4	5	6	October . . .	16 $\frac{1}{2}$	5	4 & 5	5 & 6
November . . .	16 $\frac{3}{8}$	4	5 & 6	6 & 7	November . . .	16 $\frac{1}{2}$	5	6	7
December . . .	16 $\frac{3}{8}$	4	6 & 7	7 & 8	December . . .	16 $\frac{3}{8}$	4 $\frac{1}{2}$	7	8
Average exchange	16 $\frac{7}{8}$				Average exchange	16 $\frac{5}{8}$			

* At the close of the month

† Where more than one figure is entered, it will be assumed that these are the rates ruling on different dates of the month

No. 55.—EXCHANGE on LONDON, and BANK of ENGLAND RATE of DISCOUNT; BANK of BENGAL RATE of INTEREST; for each month from January 1901 to December 1920—continued.

	Exchange on London at four months' sight	Bank of England rate of discount	BANK OF BENGAL RATES†			*Exchange on London at four months' sight	Bank of England rate* of discount	BANK OF BENGAL RATES†	
			Demand loans on Government paper	Deposit of goods				Demand loans on Government paper	Deposit of goods
	d.					d.			
1911					1916				
January	16 $\frac{1}{2}$	4	7	8	January	16 $\frac{9}{16}$	5	7 & 8	8 & 9
February	16 $\frac{1}{2}$	3 $\frac{1}{2}$	7 & 8	8 & 9	February	16 $\frac{9}{16}$	5	8	9
March	16 $\frac{9}{16}$	3	8 & 7	9 & 8	March	16 $\frac{1}{2}$	5	8	9
April	16 $\frac{9}{16}$	3	7	8	April	16 $\frac{1}{2}$	5	8 & 7	9 & 8
May	16 $\frac{1}{2}$	3	7 & 6	8 & 7	May	16 $\frac{1}{2}$	5	7	8
June	16 $\frac{7}{8}$	3	5 & 4	6 & 5	June	16 $\frac{1}{2}$	5	6 & 5	7 & 6
July	16 $\frac{7}{8}$	3	4	5	July	16 $\frac{1}{2}$	6	5	6
August	16 $\frac{9}{16}$	3	4 & 3	5 & 4	August	16 $\frac{1}{2}$	6	5	6
September	16 $\frac{1}{2}$	4	4 & 5	5 & 6	September	16 $\frac{9}{16}$	6	5 & 6	6 & 7
October	16 $\frac{1}{2}$	4	5	6	October	16 $\frac{9}{16}$	6	6 & 7	7 & 8
November	16 $\frac{5}{8}$	4	5	6	November	16 $\frac{1}{2}$	6	7 & 8	8 & 9
December	16 $\frac{1}{2}$	4	5	6	December	16 $\frac{1}{2}$	6	8	9
Average exchange .	16 $\frac{1}{2}$				Average exchange	16 $\frac{1}{2}$			
1912					1917				
January	16 $\frac{1}{2}$	4	5, 6, 7, & 8	6, 7, 8, & 9	January	†	5 $\frac{1}{2}$	8	9
February	16 $\frac{1}{2}$	4	8	9	February	16 $\frac{1}{2}$	5 $\frac{1}{2}$	8 & 7	9 & 8
March	16 $\frac{1}{2}$	3 $\frac{1}{2}$	8, 7, & 6	9, 8, & 7	March	16 $\frac{1}{2}$	5 $\frac{1}{2}$	7 & 6	8 & 7
April	16 $\frac{9}{16}$	3 $\frac{1}{2}$	6	7	April	16 $\frac{1}{2}$	5	6	7
May	16 $\frac{9}{16}$	3	6 & 5	7 & 6	May	16 $\frac{1}{2}$	5	6	7
June	16 $\frac{9}{16}$	3	5 & 4	6 & 5	June	16 $\frac{1}{2}$	5	6	7
July	16 $\frac{9}{16}$	3	4 & 3	5 & 4	July	16 $\frac{1}{2}$	5	6	7
August	16 $\frac{1}{2}$	4	3	4	August	17 $\frac{1}{2}$	5	6	7
September	16 $\frac{1}{2}$	4	3 & 4	4 & 5	September	17 $\frac{1}{2}$	5	6 & 5	7 & 6
October	16 $\frac{7}{8}$	5	4 & 5	5 & 6	October	17 $\frac{1}{2}$	5	5	6
November	16 $\frac{1}{2}$	5	5, 6, & 7	6, 7, & 8	November	17 $\frac{1}{2}$	5	5	6
December	16 $\frac{1}{2}$	5	7	8	December	17 $\frac{1}{2}$	5	5	6
Average exchange .	16 $\frac{1}{2}$				Average exchange	17 $\frac{1}{2}$			
1913					1918				
January	16 $\frac{7}{8}$	5	7 & 8	8 & 9	January	17 $\frac{1}{2}$	5	5 & 6	6 & 7
February	16 $\frac{1}{2}$	5	8 & 7	9 & 8	February	17 $\frac{1}{2}$	5	6	7
March	16 $\frac{1}{2}$	5	7	8	March	17 $\frac{1}{2}$	5	6	7
April	16 $\frac{1}{2}$	4 $\frac{1}{2}$	6 & 7	8 & 7	April	18 $\frac{1}{2}$	5	6	7
May	16 $\frac{1}{2}$	4 $\frac{1}{2}$	6	7	May	18 $\frac{1}{2}$	5	6 & 5	7 & 6
June	16 $\frac{9}{16}$	4 $\frac{1}{2}$	6, 5 & 4	7, 6, & 5	June	18 $\frac{1}{2}$	5	5	6
July	16 $\frac{9}{16}$	4 $\frac{1}{2}$	6 & 3	5 & 4	July	18 $\frac{1}{2}$	5	5	6
August	16 $\frac{1}{2}$	4 $\frac{1}{2}$	3, 4 & 5	4, 5, & 6	August	18 $\frac{1}{2}$	5	5	6
September	16 $\frac{1}{2}$	0 $\frac{1}{2}$	5 & 6	6 & 7	September	18 $\frac{1}{2}$	5	5	6
October	16 $\frac{1}{2}$	5	6	7	October	18 $\frac{1}{2}$	5	5	6
November	16 $\frac{1}{2}$	5	6 & 7	7 & 8	November	18 $\frac{1}{2}$	5	5 & 6	6 & 7
December	16 $\frac{1}{2}$	5	7	8	December	18 $\frac{1}{2}$	5	6	7
Average exchange	16 $\frac{1}{2}$				Average exchange	18 $\frac{1}{2}$			
1914					1919				
January	16 $\frac{1}{2}$	4	7	8	January	18 $\frac{7}{8}$	5	6 & 7	7 & 8
February	16 $\frac{1}{2}$	3	7	8	February	18 $\frac{7}{8}$	5	7	8
March	16 $\frac{1}{2}$	3	7 & 6	8 & 7	March	18 $\frac{7}{8}$	5	7 & 6	8 & 7
April	16 $\frac{1}{2}$	3	6	5	April	18 $\frac{7}{8}$	5	6	7
May	16 $\frac{1}{2}$	3	5	6	May	20 $\frac{1}{2}$	5	6	7
June	16 $\frac{1}{2}$	3	5 & 4	6 & 5	June	20 $\frac{1}{2}$	5	6 & 5	7 & 6
July	16 $\frac{1}{2}$	3	4 & 3	5 & 4	July	20 $\frac{1}{2}$	5	5	6
August	16 $\frac{1}{2}$	5	3 & 5	4 & 6	August	22 $\frac{1}{2}$	5	5	6
September	16 $\frac{1}{2}$	5	5	6	September	25 $\frac{1}{2}$	5	5	6
October	16 $\frac{1}{2}$	5	5	6	October	24 $\frac{1}{2}$	5	5	6
November	16 $\frac{1}{2}$	5	5 & 6	6 & 7	November	28 $\frac{1}{2}$	6	5	6
December	16 $\frac{1}{2}$	5	6	7	December	28 $\frac{1}{2}$	6	5	6
Average exchange	16 $\frac{1}{2}$				Average exchange	22 $\frac{1}{2}$			
1915					1920				
January	16 $\frac{1}{2}$	5	6	7	January	29 $\frac{5}{8}$	6	5 & 6	6 & 7
February	16 $\frac{1}{2}$	5	6	7	February	32 $\frac{5}{8}$	6	6 & 7	7 & 8
March	16 $\frac{1}{2}$	5	6	7	March	29 $\frac{1}{2}$	6	7	8
April	16 $\frac{1}{2}$	5	6	7	April	28 $\frac{1}{2}$	7	7	8
May	16 $\frac{1}{2}$	5	6	7	May	26 $\frac{1}{2}$	7	7	8
June	16 $\frac{1}{2}$	5	6 & 5	7 & 6	June	22 $\frac{1}{2}$	7	7 & 6	8 & 7
July	16 $\frac{1}{2}$	5	5	6	July	23 $\frac{1}{2}$	7	5	6
August	16 $\frac{1}{2}$	5	5	6	August	23 $\frac{1}{2}$	7	5	6
September	16 $\frac{1}{2}$	5	5 & 6	6 & 7	September	22 $\frac{1}{2}$	7	5	6
October	16 $\frac{1}{2}$	5	6	7	October	20 $\frac{7}{8}$	7	5	6
November	16 $\frac{1}{2}$	5	6	7	November	18 $\frac{1}{2}$	7	5 & 6 & 7	6 & 7 & 8
December	16 $\frac{1}{2}$	5	6	7	December	17 $\frac{1}{2}$	7	7	8
Average exchange	16 $\frac{1}{2}$				Average exchange	24 $\frac{5}{8}$			

* At the close of the month

† Where more than one figure is entered it will be assumed that these are the rates ruling on different dates of the month

‡ Nominal, Banks only buying ready bill against cover

PRICES AND EXCHANGE

No. 56.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1901 to DECEMBER 1920

	PRICE OF SOVEREIGNS				PRICE OF SOVEREIGNS		
	British	Australian	Price of gold China leaf 100 touch per tola		British	Australian	Price of gold China leaf 100 touch per tola
	Rs a.	Rs a.	Rs a.		Rs a.	Rs a.	Rs a.
1901				1906			
January	15 —	15 —	24 4	January	15 —	15 —	25 1
February	15 —	15 —	24 8	February	15 —	15 —	24 9
March	15 —	15 —	24 6	March	15 2½	15 —	24 2½
April	15 —	15 —	24 —	April	15 2½	15 0½	24 3½
May	15 —	15 —	24 2	May	15 3	15 0½	24 2½
June	15 —	15 —	24 2	June	15 4	15 0½	24 4½
July	15 —	15 —	24 3	July	15 3	15 —	24 5
August	15 —	15 —	24 6	August	15 3	15 0½	24 4
September	15 —	15 —	24 3	September	15 3	15 0½	24 3
October	15 —	15 —	24 3½	October	15 2	15 0½	24 3
November	15 —	15 —	24 1	November	15 2	15 0½	24 2½
December	15 —	15 —	24 —	December	15 1½	15 —	24 1½
1902				1907			
January	15 —	15 —	24 1	January	15 1½	15 —	24 4
February	15 —	15 —	24 4	February	15 2	15 —	24 11
March	15 —	15 —	24 3	March	15 —	15 —	24 5
April	15 —	15 —	24 2	April	15 0½	15 —	24 3½
May	15 —	15 —	24 —	May	15 0½	15 —	24 9
June	15 —	15 —	24 2	June	15 0½	15 —	24 11
July	15 —	15 —	24 2	July	15 0½	15 —	24 4½
August	15 —	15 —	24 4½	August	15 0½	15 —	24 5
September	15 —	15 —	24 15	September	15 0½	15 —	24 4½
October	15 —	15 —	24 5	October	15 0½	15 —	24 8½
November	15 —	15 —	24 4	November	15 0½	15 —	24 5½
December	15 —	15 —	24 2	December	15 0½	15 —	24 4½
1903				1908			
January	15 —	15 —	24 3	January	15 0½	15 —	24 7
February	15 —	15 —	25 —	February	15 0½	15 —	24 9½
March	15 —	15 —	24 4	March	15 0½	15 —	24 7½
April	15 —	15 —	24 1	April	15 0½	15 —	24 4½
May	15 —	15 —	24 3½	May	15 0½	15 —	24 4½
June	15 —	15 —	24 2½	June	15 0½	15 —	24 3½
July	15 —	15 —	25 —	July	15 0½	15 —	24 3
August	15 —	15 —	24 14	August	15 0½	15 —	24 7½
September	15 —	15 —	25 —	September	15 0½	15 —	24 4
October	15 —	15 —	24 15	October	15 0½	15 —	24 5
November	15 —	15 —	24 10½	November	15 1	15 0½	24 6
December	15 —	15 —	24 6	December	15 1	15 —	24 4
1904				1909			
January	15 —	15 —	24 3	January	15 1	15 —	24 3½
February	15 —	15 —	25 —	February	15 1½	15 0½	24 5
March	15 —	15 —	24 4	March	15 4½	15 1½	23 2½
April	15 —	15 —	24 3	April	15 1½	15 0½	24 2
May	15 —	15 —	24 1½	May	15 1½	15 0½	24 2
June	15 —	15 —	24 4	June	15 2	15 1	24 2½
July	15 —	15 —	24 3½	July	15 2	15 1½	24 3
August	15 —	15 —	24 3½	August	15 2½	15 1½	24 2½
September	15 —	15 —	24 3	September	15 2½	15 1½	24 12
October	15 —	15 —	24 3½	October	15 2½	15 1	24 6
November	15 —	15 —	24 2½	November	15 1	15 0½	24 3½
December	15 —	15 —	23 15½	December	15 1½	15 1	24 1
1905				1910			
January	15 —	15 —	24 4½	January	15 0½	15 —	24 1½
February	15 —	15 —	24 11	February	15 0½	15 —	24 1
March	15 —	15 —	24 5½	March	15 0½	15 —	24 —
April	15 —	15 —	24 4	April	15 0½	15 —	24 —
May	15 —	15 —	24 2	May	15 0½	15 —	24 0½
June	15 —	15 —	24 2½	June	15 0½	15 —	24 4½
July	15 —	15 —	24 1	July	15 0½	15 —	24 3½
August	15 —	15 —	24 2	August	15 0½	15 —	24 1½
September	15 —	15 —	24 0½	September	15 0½	15 —	24 2½
October	15 —	15 —	24 0½	October	15 0½	15 —	24 2
November	15 —	15 —	24 0½	November	15 0½	15 —	24 1
December	15 —	15 —	24 3½	December	15 0½	15 —	24 —

PRICES AND EXCHANGE

No. 56.—PRICE of SOVEREIGNS and UNCOINED GOLD in INDIA for EACH MONTH from JANUARY 1901 to DECEMBER 1920—continued

	PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola		PRICE OF SOVEREIGNS		Price of gold China leaf 100 touch per tola
	British	Australian			British	Australian	
	R a.	R a.			R a.	R a.	
1911				1916			
January	15 0½	15 —	23 14½	January	15 12	15 6	26 9
February	15 0½	15 —	23 15½	February	16 2	15 10	27 3
March	15 0½	15 —	23 15½	March	16 8	15 10½	26 2
April	15 0½	15 —	24 —	April	17 0	16 7½	27 10
May	15 0½	15 —	24 1	May	16 8	15 11½	26 5
June	15 0½	15 —	24 9	June	16 8	16 0½	26 7
July	15 0½	15 —	24 5	July	16 8	15 15½	25 4
August	15 0½	15 —	24 1	August	16 12	16 3½	26 8
September	15 0½	15 —	24 5	September	16 12	16 4½	26 3
October	15 4	15 0½	24 2½	October	17 0	16 4½	26 4
November	15 0½	15 —	24 1	November	17 6	16 9½	26 13
December	15 0½	15 —	24 1	December	17 4	16 2	26 4
1912				1917			
January	15 0½	15 —	24 —	January	17 0	16 0½	25 0
February	15 0½	15 —	25 6	February	17 0	16 0½	25 13½
March	15 0½	15 —	25 4	March	17 0	15 15½	25 15
April	15 0½	15 —	24 —	April	17 0	15 9½	26 7
May	15 4	15 —	24 2½	May	17 8	15 9	26 2
June	15 4½	15 —	24 5	June	17 8	15 3½	26 1½
July	15 4½	15 0½	24 4½	July	17 8	15 11½	26 13
August	15 4½	15 0½	24 8	August	17 8	16 2	26 14
September	15 4½	15 —	24 9½	September	17 8	16 0½	27 8
October	15 4½	15 —	24 3½	October	17 8	16 3	27 15
November	15 5	15 —	24 1½	November	18 0	17 1½	28 12
December	15 4½	15 —	24 13	December	18 0	17 1½	28 14
1913				1918			
January	15 5	15 —	24 7	January	18 8	17 13	30 4
February	15 5	15 —	24 14½	February	18 0	16 9	30 2
March	15 5	15 —	24 9	March	18 8	16 8½	30 2
April	15 4½	15 —	24 4½	April	18 9	16 15	30 0
May	15 5	15 —	24 7½	May	20 8	19 14	33 10
June	15 5	15 —	24 6	June	20 0	18 0	32 4
July	15 5	15 —	24 3	July	20 0	19 7½	32 4
August	15 5	15 —	24 —	August	19 12	20 8	32 12
September	15 5	15 —	24 8	September	nominal	nominal	32 4
October	15 6	15 —	24 7	October	"	"	30 8
November	15 7	15 —	24 10	November	"	"	29 0
December	15 6	15 —	24 9	December	"	"	30 4
1914				1919			
January	15 6	15 0½	24 3½	January	Nominal	Nominal	30 8
February	15 5	15 0	24 8	February	"	"	31 2
March	15 6	15 0	24 4½	March	"	"	30 0
April	15 6	15 0	24 6	April	"	"	33 12
May	15 6	15 0	24 4½	May	"	"	34 14
June	15 6	15 0	24 2	June	nominal	nominal	32 0
July	15 6	15 0	24 2½	July	"	"	32 8
August	15 10	15 6	25 10	August	"	"	29 4
September	15 10	15 5	25 6	September	"	"	27 8
October	15 12	15 6½	25 11	October	"	"	29 0
November	15 10	15 4	24 14	November	"	"	25 8
December	15 10	15 1½	24 5½	December	"	"	28 0
1915				1920			
January	15 10	15 1	24 2½	January	Nominal	Nominal	28 0
February	15 10	15 1½	24 2	February	"	"	22 0
March	15 10	15 1½	24 7½	March	"	"	24 0
April	15 10	15 1	24 15	April	"	"	24 8
May	15 10	15 1½	24 15	May	"	"	22 12
June	15 10	15 2½	24 13½	June	"	"	22 4
July	15 11	15 3	25 4	July	"	"	23 0
August	15 10	15 2½	23 8	August	"	"	21 8
September	15 10	15 2	25 0½	September	"	"	25 4
October	15 10	15 2½	25 8	October	"	"	27 6
November	15 11	15 3½	26 7	November	"	"	28 10
December	15 11	15 4½	26 9	December	"	"	27 12

PRICES AND EXCHANGE

No. 57.—PRICE (including import duty) of BAR SILVER in BOMBAY, in rupees and annas per 100 tolas for each month from 1901-02 to 1920-21

	April	May	June	July	August	September	October	November	December	January	February	March
	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.
1901-02 . . .	73 11 $\frac{1}{2}$	74 0 $\frac{3}{4}$	74 4 $\frac{1}{2}$	72 12 $\frac{3}{4}$	72 7 $\frac{3}{4}$	72 6 $\frac{1}{2}$	71 1 $\frac{1}{2}$	69 14 $\frac{1}{2}$	68 2 $\frac{1}{2}$	68 8 $\frac{3}{4}$	68 1 $\frac{3}{4}$	67 1 $\frac{3}{4}$
1902-03 . . .	65 11 $\frac{5}{8}$	64 3 $\frac{1}{2}$	65 2 $\frac{1}{4}$	66 0 $\frac{5}{8}$	65 4	63 14 $\frac{5}{8}$	62 9 $\frac{3}{4}$	60 8 $\frac{5}{8}$	58 15 $\frac{3}{4}$	58 13 $\frac{1}{2}$	59 2 $\frac{3}{4}$	60 4 $\frac{1}{2}$
1903-04 . . .	63 4 $\frac{1}{2}$	67 8 $\frac{1}{2}$	65 3 $\frac{3}{4}$	65 10 $\frac{1}{2}$	69 1 $\frac{3}{4}$	71 4 $\frac{1}{2}$	74 3 $\frac{1}{2}$	72 5 $\frac{1}{2}$	68 4 $\frac{1}{2}$	70 7 $\frac{1}{2}$	70 13 $\frac{1}{2}$	70 10 $\frac{1}{2}$
1904-05 . . .	68 2 $\frac{3}{4}$	68 2	68 9 $\frac{3}{4}$	71 12 $\frac{1}{2}$	71 8 $\frac{1}{2}$	70 11 $\frac{3}{4}$	71 1 $\frac{1}{2}$	72 9 $\frac{1}{2}$	74 11 $\frac{3}{4}$	75 8 $\frac{1}{2}$	74 9	72 1
1905-06 . . .	69 15 $\frac{1}{2}$	71 7 $\frac{1}{2}$	72 6	72 5 $\frac{3}{4}$	74 1 $\frac{1}{2}$	76 2 $\frac{1}{2}$	77 1 $\frac{1}{2}$	77 15 $\frac{1}{2}$	79 8 $\frac{1}{2}$	80 13 $\frac{1}{2}$	80 2 $\frac{1}{2}$	79 10 $\frac{3}{4}$
1906-07 . . .	81 13 $\frac{3}{4}$	83 6 $\frac{3}{4}$	80 10 $\frac{1}{2}$	80 7 $\frac{1}{2}$	81 4 $\frac{3}{4}$	83 7 $\frac{1}{2}$	85 5 $\frac{1}{2}$	86 11 $\frac{1}{2}$	84 3 $\frac{1}{2}$	84 12 $\frac{1}{2}$	83 14 $\frac{1}{2}$	83 14 $\frac{1}{2}$
1907-08 . . .	81 2 $\frac{3}{4}$	83 2 $\frac{7}{8}$	82 8 $\frac{1}{4}$	84 4 $\frac{1}{2}$	85 4 $\frac{1}{2}$	83 8 $\frac{3}{4}$	77 9 $\frac{1}{2}$	72 12 $\frac{1}{2}$	70 7 $\frac{1}{2}$	69 14 $\frac{3}{4}$	71 4 $\frac{1}{2}$	70 1 $\frac{3}{4}$
1908-09 . . .	68 10 $\frac{1}{2}$	66 12 $\frac{1}{2}$	67 6 $\frac{1}{2}$	66 10 $\frac{1}{2}$	64 4 $\frac{1}{2}$	64 4 $\frac{1}{2}$	64 1 $\frac{1}{2}$	61 10 $\frac{1}{2}$	59 13 $\frac{1}{2}$	63 12 $\frac{1}{2}$	63 7 $\frac{1}{2}$	62 8 $\frac{1}{2}$
1909-10 . . .	63 8 $\frac{1}{2}$	65 7 $\frac{1}{2}$	65 5 $\frac{1}{2}$	63 5 $\frac{1}{2}$	63 4 $\frac{1}{2}$	63 0 $\frac{1}{2}$	62 6 $\frac{1}{2}$	61 6 $\frac{1}{2}$	63 0 $\frac{1}{2}$	63 12 $\frac{1}{2}$	63 7 $\frac{1}{2}$	68 10 $\frac{1}{2}$
1910-11 . . .	71 7 $\frac{1}{2}$	72 7 $\frac{1}{2}$	72 5 $\frac{1}{2}$	72 8 $\frac{1}{2}$	70 15 $\frac{1}{2}$	71 11 $\frac{1}{2}$	74 2 $\frac{1}{2}$	74 6 $\frac{1}{2}$	72 15 $\frac{1}{2}$	72 7 $\frac{1}{2}$	70 2 $\frac{1}{2}$	70 13 $\frac{1}{2}$
1911-12 . . .	71 13 $\frac{1}{2}$	71 13 $\frac{1}{2}$	71 11 $\frac{1}{2}$	71 3 $\frac{1}{2}$	70 9 $\frac{1}{2}$	70 13 $\frac{1}{2}$	71 5 $\frac{1}{2}$	73 5 $\frac{1}{2}$	73 5 $\frac{1}{2}$	75 1 $\frac{1}{2}$	77 13 $\frac{1}{2}$	78 9 $\frac{1}{2}$
1912-13 . . .	79 8 $\frac{1}{2}$	79 8 $\frac{1}{2}$	80 15 $\frac{1}{2}$	80 3 $\frac{1}{2}$	81 1 $\frac{1}{2}$	83 2 $\frac{1}{2}$	83 8 $\frac{1}{2}$	82 4 $\frac{1}{2}$	82 11 $\frac{1}{2}$	81 11 $\frac{1}{2}$	82 9 $\frac{1}{2}$	80 1
1913-14 . . .	77 6 $\frac{1}{2}$	79 13 $\frac{1}{2}$	78 12 $\frac{1}{2}$	78 4 $\frac{1}{2}$	79 3 $\frac{1}{2}$	80 1 $\frac{1}{2}$	80 7 $\frac{1}{2}$	79 4 $\frac{1}{2}$	77 5 $\frac{1}{2}$	77 12 $\frac{1}{2}$	77 6 $\frac{1}{2}$	78 4 $\frac{1}{2}$
1914-15 . . .	78 2 $\frac{1}{2}$	77 11 $\frac{1}{2}$	75 9 $\frac{1}{2}$	74 0 $\frac{1}{2}$	76 15 $\frac{1}{2}$	75 5 $\frac{1}{2}$	72 10 $\frac{1}{2}$	71 5 $\frac{1}{2}$	70 0 $\frac{1}{2}$	68 9 $\frac{1}{2}$	68 8 $\frac{1}{2}$	70 4 $\frac{1}{2}$
1915-16 . . .	70 12 $\frac{1}{2}$	70 5 $\frac{1}{2}$	69 8 $\frac{1}{2}$	67 14 $\frac{1}{2}$	68 1 $\frac{1}{2}$	69 7	70 5 $\frac{1}{2}$	73 5	76 12 $\frac{1}{2}$	77 12 $\frac{1}{2}$	78 12 $\frac{1}{2}$	79 6 $\frac{1}{2}$
1916-17 . . .	86 13 $\frac{1}{2}$	93 5 $\frac{1}{2}$	86 13 $\frac{1}{2}$	85 12 $\frac{1}{2}$	87 12 $\frac{1}{2}$	91 2 $\frac{1}{2}$	91 10 $\frac{1}{2}$	94 2 $\frac{1}{2}$	97 10 $\frac{1}{2}$	101 11 $\frac{1}{2}$	101 3 $\frac{1}{2}$	97 9 $\frac{1}{2}$
1917-18 . . .	98 15 $\frac{1}{2}$	100 4 $\frac{1}{2}$	98 9 $\frac{1}{2}$	103 11 $\frac{1}{2}$	106 13	109 5	107 5 $\frac{1}{2}$	110 4 $\frac{1}{2}$	111 1 $\frac{1}{2}$	109 14 $\frac{1}{2}$	108 2 $\frac{1}{2}$	111 15 $\frac{1}{2}$
1918-19 . . .	117 15 $\frac{1}{2}$	122 3 $\frac{1}{2}$	117 13 $\frac{1}{2}$	120 7 $\frac{1}{2}$	120 0	120 0	113 4	104 13 $\frac{1}{2}$	105 11 $\frac{1}{2}$	112 2	115 9 $\frac{1}{2}$	116 0
1919-20 . . .	116 0	116 0	114 13 $\frac{1}{2}$	115 0	115 0	115 0	115 2 $\frac{1}{2}$	114 10 $\frac{1}{2}$	114 1 $\frac{1}{2}$	115 0	112 11 $\frac{1}{2}$	112 14 $\frac{1}{2}$
1920-21 . . .	110 9 $\frac{1}{2}$	104 13 $\frac{1}{2}$	89 11 $\frac{1}{2}$	99 9 $\frac{1}{2}$	107 14 $\frac{1}{2}$	108 9 $\frac{1}{2}$	113 14 $\frac{1}{2}$	110 6 $\frac{1}{2}$	104 12	97 4 $\frac{1}{2}$	94 1 $\frac{1}{2}$	88 0 $\frac{1}{2}$

No. 58.—RATE of EXCHANGE between BOMBAY and HONGKONG in rupees per 100 dollars, for each month from 1900-01 to 1920-21

	April	May	June	July	August	September	October	November	December	January	February	March
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1900-01 . . .	147 $\frac{1}{2}$	148	148 $\frac{1}{2}$	151	152 $\frac{1}{2}$	154 $\frac{1}{2}$	156 $\frac{1}{2}$	157 $\frac{1}{2}$	158 $\frac{1}{2}$	156 $\frac{1}{2}$	152 $\frac{1}{2}$	151 $\frac{1}{2}$
1901-02 . . .	149 $\frac{5}{8}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	148 $\frac{1}{2}$	146 $\frac{1}{2}$	146 $\frac{1}{2}$	145 $\frac{1}{2}$	143 $\frac{1}{2}$	141 $\frac{1}{2}$	141 $\frac{1}{2}$	140 $\frac{1}{2}$	138 $\frac{1}{2}$
1902-03 . . .	134 $\frac{1}{2}$	129 $\frac{1}{2}$	130 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	130 $\frac{1}{2}$	128 $\frac{1}{2}$	123 $\frac{1}{2}$	119 $\frac{1}{2}$	118 $\frac{1}{2}$	118 $\frac{1}{2}$	119 $\frac{1}{2}$
1903-04 . . .	123 $\frac{1}{2}$	127 $\frac{1}{2}$	126 $\frac{1}{2}$	129 $\frac{1}{2}$	136 $\frac{1}{2}$	140 $\frac{1}{2}$	140 $\frac{1}{2}$	135 $\frac{1}{2}$	129 $\frac{1}{2}$	134 $\frac{1}{2}$	139 $\frac{1}{2}$	137 $\frac{1}{2}$
1904-05 . . .	132 $\frac{1}{2}$	134 $\frac{1}{2}$	136 $\frac{1}{2}$	138 $\frac{1}{2}$	136 $\frac{1}{2}$	136 $\frac{1}{2}$	137 $\frac{1}{2}$	139 $\frac{1}{2}$	142 $\frac{1}{2}$	146 $\frac{1}{2}$	144 $\frac{1}{2}$	139 $\frac{1}{2}$
1905-06 . . .	130	141 $\frac{1}{2}$	141 $\frac{1}{2}$	141 $\frac{1}{2}$	143 $\frac{1}{2}$	145 $\frac{1}{2}$	146 $\frac{1}{2}$	153 $\frac{1}{2}$	153 $\frac{1}{2}$	155 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$
1906-07 . . .	155 $\frac{1}{2}$	158 $\frac{1}{2}$	158 $\frac{1}{2}$	159 $\frac{1}{2}$	159 $\frac{1}{2}$	164 $\frac{1}{2}$	168 $\frac{1}{2}$	170 $\frac{1}{2}$	167 $\frac{1}{2}$	167 $\frac{1}{2}$	166 $\frac{1}{2}$	162 $\frac{1}{2}$
1907-08 . . .	156 $\frac{1}{2}$	163 $\frac{1}{2}$	164	165 $\frac{1}{2}$	167 $\frac{1}{2}$	166 $\frac{1}{2}$	159 $\frac{1}{2}$	153 $\frac{1}{2}$	147 $\frac{1}{2}$	144 $\frac{1}{2}$	143 $\frac{1}{2}$	142 $\frac{1}{2}$
1908-09 . . .	140 $\frac{1}{2}$	134 $\frac{1}{2}$	137 $\frac{1}{2}$	142 $\frac{1}{2}$	132 $\frac{1}{2}$	139 $\frac{1}{2}$	134	130 $\frac{1}{2}$	127 $\frac{1}{2}$	132 $\frac{1}{2}$	127	131 $\frac{1}{2}$
1909-10 . . .	132 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	132 $\frac{1}{2}$	131 $\frac{1}{2}$	130 $\frac{1}{2}$	132 $\frac{1}{2}$	134 $\frac{1}{2}$	132 $\frac{1}{2}$	130 $\frac{1}{2}$
1910-11 . . .	133 $\frac{1}{2}$	135 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	134 $\frac{1}{2}$	135 $\frac{1}{2}$	139 $\frac{1}{2}$	140 $\frac{1}{2}$	137 $\frac{1}{2}$	136 $\frac{1}{2}$	133 $\frac{1}{2}$	143 $\frac{1}{2}$
1911-12 . . .	135 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	135 $\frac{1}{2}$	134 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	139	139 $\frac{1}{2}$	141 $\frac{1}{2}$	146 $\frac{1}{2}$	143 $\frac{1}{2}$
1912-13 . . .	147 $\frac{1}{2}$	151 $\frac{1}{2}$	152 $\frac{1}{2}$	150 $\frac{1}{2}$	150 $\frac{1}{2}$	153 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$	156 $\frac{1}{2}$	155 $\frac{1}{2}$	153 $\frac{1}{2}$	147 $\frac{1}{2}$
1913-14 . . .	149 $\frac{1}{2}$	151 $\frac{1}{2}$	150 $\frac{1}{2}$	149 $\frac{1}{2}$	150 $\frac{1}{2}$	151 $\frac{1}{2}$	150 $\frac{1}{2}$	148 $\frac{1}{2}$	146 $\frac{1}{2}$	144 $\frac{1}{2}$	143 $\frac{1}{2}$	140 $\frac{1}{2}$
1914-15 . . .	146 $\frac{1}{2}$	146 $\frac{1}{2}$	144	139 $\frac{1}{2}$	138 $\frac{1}{2}$	138 $\frac{1}{2}$	136 $\frac{1}{2}$	134 $\frac{1}{2}$	140 $\frac{1}{2}$	138 $\frac{1}{2}$	137 $\frac{1}{2}$	140 $\frac{1}{2}$
1915-16 . . .	141 $\frac{1}{2}$	141 $\frac{1}{2}$	139 $\frac{1}{2}$	135 $\frac{1}{2}$	135 $\frac{1}{2}$	136 $\frac{1}{2}$	138 $\frac{1}{2}$	141 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$	147 $\frac{1}{2}$	149 $\frac{1}{2}$
1916-17 . . .	157 $\frac{1}{2}$	168 $\frac{1}{2}$	157 $\frac{1}{2}$	155 $\frac{1}{2}$	160 $\frac{1}{2}$	164 $\frac{1}{2}$	165 $\frac{1}{2}$	171 $\frac{1}{2}$	177 $\frac{1}{2}$	174 $\frac{1}{2}$	176 $\frac{1}{2}$	173 $\frac{1}{2}$
1917-18 . . .	175 $\frac{1}{2}$	177 $\frac{1}{2}$	183 $\frac{1}{2}$	192 $\frac{1}{2}$	209 $\frac{1}{2}$	227 $\frac{1}{2}$	198 $\frac{1}{2}$	207 $\frac{1}{2}$	211 $\frac{1}{2}$	214 $\frac{1}{2}$	210 $\frac{1}{2}$	216 $\frac{1}{2}$
1918-19 . . .	212 $\frac{1}{2}$	210 $\frac{1}{2}$	217 $\frac{1}{2}$	222 $\frac{1}{2}$	232 $\frac{1}{2}$	248 $\frac{1}{2}$	227 $\frac{1}{2}$	218 $\frac{1}{2}$	224 $\frac{1}{2}$	218 $\frac{1}{2}$	211 $\frac{1}{2}$	209 $\frac{1}{2}$
1919-20* . . .	222 $\frac{1}{2}$	221 $\frac{1}{2}$	213 $\frac{1}{2}$	214 $\frac{1}{2}$	213 $\frac{1}{2}$	207 $\frac{1}{2}$	215 $\frac{1}{2}$	228 $\frac{1}{2}$	224 $\frac{1}{2}$	223 $\frac{1}{2}$	234 $\frac{1}{2}$	231 $\frac{1}{2}$
1920-21* . . .	219 $\frac{1}{2}$	214 $\frac{1}{2}$	208 $\frac{1}{2}$	217 $\frac{1}{2}$	238 $\frac{1}{2}$	242 $\frac{1}{2}$	257 $\frac{1}{2}$	249 $\frac{1}{2}$	235 $\frac{1}{2}$	216 $\frac{1}{2}$	195 $\frac{1}{2}$	195 $\frac{1}{2}$

NOTE.—The figures represent the monthly average of daily quotations

* The figures relate to the Rate of Exchange between Calcutta and Hongkong

PRICES AND EXCHANGE

No. 59.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1900-01 to 1920-21

	3 PER CENT 1896-97		3½ PER CENT GUARANTEED			3 PER CENT 1896-97		3½ PER CENT GUARANTEED	
	R a. Discount		R a. Discount			R a. Discount		R a. Discount	
1900-01					1904-05				
April	11	13	3	11	April	14	12	1	15
May	11	9	4	3	May	14	5	1	12
June	11	12	4	2	June	14	2	2	—
July	12	4	5	8	July	13	13	1	10
August	12	9	5	6	August	13	4	—	12
September	12	2	4	2	September	13	4	1	4
October	11	13	2	13	October	13	4	2	5
November	11	8	2	11	November	13	10	2	10
December	12	10	3	15	December	13	12	1	15
January	13	7	4	12	January	13	12	2	—
February	13	12	5	—	February	13	11	1	6
March	13	11	4	12	March	13	2	1	1
1901-02					1905-06				
April	13	8	4	5	April	12	7	1	—
May	14	2	5	2	May	12	4	1	3
June	14	10	5	—	June	12	4	1	7
July	15	8	4	6	July	12	7	1	7
August	15	8	3	—	August	11	11	—	9
September	15	8	3	4	September	11	11	—	12
October	15	12	4	3	October	11	14	1	7
November	16	2	4	10	November	12	1	1	10
December	16	8	4	6	December	12	9	1	15
January	16	13	4	3	January	13	1	1	15
February	16	12	3	7	February	12	15	1	5
March	16	15	3	12	March	13	—	—	13
1902-03					1906-07				
April	17	—	2	9	April	13	2	—	10
May	15	10	—	15	May	13	4	1	9
June	15	5	1	14	June	13	5	1	3
July	15	8	2	8	July	13	9	2	1
August	15	7	2	3	August	13	14	2	13
September	14	1	1	8	September	14	9	2	14
October	14	—	1	11	October	14	12	3	3
November	14	4	2	8	November	15	15	3	10
December	14	15	2	9	December	15	15	4	14
January	15	4	2	10	January	16	—	3	12
February	15	1	2	3	February	16	8	3	13
March	14	9	1	6	March	17	15	2	9
1903-04					1907-08				
April	13	2	1	—	April	17	10	2	17
May	13	—	1	2	May	17	11	2	—
June	13	—	1	3	June	18	12	3	14
July	13	1	1	9	July	18	12	3	12
August	13	—	1	4	August	18	8	3	4
September	13	1	1	—	September	18	7	2	2
October	13	3	1	4	October	18	7	3	1
November	13	5	1	9	November	18	7	4	—
December	13	10	2	6	December	18	8	3	10
January	14	1	4	6	January	22	2	4	2
February	14	11	4	4	February	21	6	3	15
March	14	12	2	1	March	21	8	4	8

PRICES AND EXCHANGE

No. 59.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1900-01 to 1920-21—continued

	3 PER CENT 1896-97		3½ PER CENT GUARANTEED			3 PER CENT 1896-97		3½ PER CENT GUARANTEED	
	R	a.	R	a.		R	a.	R	a.
	Discount		Discount			Discount		Discount	
1908-09									
April	21	7	3	6	1913-14				
May	20	10	4	2	April	18	—	4	3
June	20	8	4	1	May	18	—	3	12
July	20	1	4	2	June	18	—	3	14
August	19	8	4	5	July	18	—	3	12
September	19	8	4	9	August	17	15	3	12
October	19	8	4	12	September	17	11	4	10
November	19	—	5	6	October	17	12	4	10
December	19	—	5	3	November	17	12	4	13
January	19	—	5	9	December	17	12	4	8
February	19	—	6	3	January	17	12	4	10
March	19	—	6	9	February	17	11	4	2
1909-10									
April	19	—	6	2	1914-15				
May	19	—	5	9	April	17	—	4	4
June	19	—	5	12	May	17	—	4	1
July	19	—	5	11	June	17	—	4	3
August	18	12	5	5	July	17	—	4	2
September	18	—	5	2	August	19	11	6	13
October	18	—	5	6	September	20	7	7	—
November	18	8	6	4	October	20	—	7	—
December	20	—	6	15	November	20	—	7	12
January	19	4	6	6	December	20	—	7	6
February	19	—	6	2	January	20	—	6	6
March	19	—	6	4	February	20	—	6	13
1910-11									
April	19	—	5	11	1915-16				
May	18	11	4	14	April	20	—	6	11
June	18	8	4	12	May	20	—	6	7
July	18	3	4	—	June	20	1	6	8
August	18	3	4	—	July	21	10	10	—
September	18	14	5	2	August	22	—	11	—
October	19	8	6	—	September	22	13	11	12
November	19	8	6	6	October	25	—	12	16
December	19	3	5	3	November	25	1	13	13
January	18	8	4	14	December	30	11	18	11
February	18	4	4	6	January	31	10	19	4
March	18	—	3	14	February	28	5	15	14
1911-12									
April	18	2	4	—	1916-17				
May	18	1	3	13	April	30	11	18	8
June	18	—	3	8	May	32	—	19	—
July	18	—	3	14	June	32	—	19	4
August	18	—	3	11	July	34	2	22	2
September	18	1	4	6	August	35	—	23	—
October	18	6	5	1	September	35	—	21	1
November	18	5	4	7	October	35	—	22	2
December	18	—	3	8	November	35	—	23	7
January	18	—	4	7	December	35	—	23	8
February	18	—	4	2	January	35	—	23	12
March	18	—	3	15	February	39	5	29	6
1912-13									
April	17	14	3	3	1917-18				
May	17	2	3	2	April	41	14	31	14
June	17	—	3	15	May	42	—	32	—
July	17	—	3	14	June	42	6	32	6
August	17	—	3	12	July	43	—	33	—
September	17	—	4	1	August	42	11	32	11
October	17	5	4	4	September	40	10	30	10
November	18	—	4	7	October	41	—	31	—
December	18	—	4	11	November	40	—	30	—
January	18	—	4	15	December	40	—	30	—
February	18	—	4	13	January	40	—	30	—
March	18	—	4	13	February	40	—	30	6
1913-14									
April	18	—	4	3	March	40	6	31	10

PRICES AND EXCHANGE

No. 59.—SELLING PRICE of GOVERNMENT SECURITIES at CALCUTTA in each month from 1900-01 to 1920-21—concluded

	3 PER CENT (1896-97)	3½ PER CENT GUARANTEED	5 PER CENT WAR LOAN (1929-47)	5½ PER CENT WAR BONDS 1925	5½ PER CENT WAR BONDS 1928	5 PER CENT LOAN 1945-55
	Discount	Discount.	Discount	Premium	Premium	
	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	
1918-19						
April	41 11	33 11	..	..	..	..
May	42 —	34 15	..	..	..	..
June	41 10	34 12	..	..	..	..
July	40 —	32 10	..	..	..	..
August	38 5	29 10	..	..	..	..
September	38 6	28 7	..	..	..	..
October	37 2	26 10	..	..	..	..
November	31 8	20 1	..	..	..	..
December	33 13	24 —	..	..	..	..
January	35 —	25 —	9 6	1 —	1 —	..
February	35 2	25 1	10 —	1 —	1 —	..
March	37 3	27 6	8 4	1 2½	1 3	..
	Discount	Discount	Discount	Premium	Premium	Discount
	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.	₹ a.
1919-20						
April	38 —	29 —	5 12	1 8	2 6	..
May	38 7	29 4	5 —	2 —	3 —	..
June	39 —	29 8	5 9	2 —	3 —	..
July	39 13	31 1	7 6	2 —	3 —	..
August	41 —	32 —	7 15	2 —	3 —	..
September	42 —	32 —	10 —	— 3	2 1	4 8 to 4
October	42 —	32 —	10 —	* Discount ₹ a.	2 —	4 8 to 4
November	43 3	33 3	10 —	— 3	1 4	4 8 to 4
December	45 6	35 6	10 —	— 14	*	4 8 to 4
January	47 2	37 3	10 —	1 —	*	4 8 to 4
February	48 7	38 7	10 —	1 —	*	4 8 to 4
March	50 —	40 —	10 —	1 —	*	4 8 to 4
	Discount	Discount	Discount	Discount	₹ a.	Discount
	₹ a.	₹ a.	₹ a.	₹ a.		₹ a.
1920-21						
April	50 —	40 8	11 2	— 6	*	5 0
				Premium	Premium	
				₹ a.	₹ a.	
May	50 —	41 —	12 11	— 4	— 11	6 —
June	50 —	41 —	13 —	— 4	— 11	6 —
July	50 —	40 14	13 —	*	— 5	6 14
August	50 —	40 13	13 6	*	— 3	9 —
September	50 —	41 —	16 2	* Discount ₹ a.	* Discount ₹ a.	14 5
October	52 11	43 —	20 6	— 8	— 8	19 3
November	58 —	48 —	22 —	1 —	1 —	21 —
December	57 10	47 10	22 10	1 5	1 5	21 5
January	51 11	41 11	22 5	2 6	2 2	20 5
February	54 —	44 11	22 —	3 —	2 5	20 —
March	53 3	43 14	22 —	2 2	1 2	20 —

* Prices were quoted at par

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PRICES AND EXCHANGE

No. 60.—AVERAGE PRICES (in sterling) in LONDON of INDIA STOCK

	January	Feb- ruary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
3½ per cent															
1899 . . .	116½	116½	115½	115½	115½	114½	113½	113	112½	112	112	108½	115½	112½	113½
1900 . . .	110½	109½	109½	110½	110½	108½	107	107½	109	109½	100½	108½	110½	107½	109½
1901 . . .	107½	108½	108	107½	108	108½	107½	108½	108½	107½	107½	107	108½	106½	107½
1902 . . .	108	108	108	108½	109½	110	109½	108½	106½	106½	107	106½	108½	107½	108½
1903 . . .	107½	107½	108½	106½	107½	107½	108½	107½	105½	104½	104½	104	107½	105½	106½
1904 . . .	103½	104	103	103½	106	105½	104½	104½	104½	105½	105½	104½	105½	103½	104½
1905 . . .	106	107½	107½	106½	105½	105½	105	105½	105½	103½	104½	105½	106½	105½	105½
1906 . . .	105½	106½	105½	105½	104½	103½	102½	104½	103½	103½	103½	103½	105½	103½	104½
1907 . . .	103½	102½	101½	101½	99½	98	97½	97½	98½	99½	98½	100½	100½	98½	99½
1908 . . .	100½	101½	101½	100½	99½	100½	99½	99½	99½	99	99½	98½	100½	99	99½
1909 . . .	98½	97½	96½	98½	99½	98½	98	97½	97½	97½	97½	97½	98½	97½	97½
1910 . . .	97½	96½	95½	95½	96	95½	95½	94½	93½	93½	94	94½	95½	94½	95½
1911 . . .	95	96½	96½	96½	96	94½	93½	93½	93½	93½	94	93½	95½	93½	94½
1912 . . .	94	94½	93½	93½	92½	92½	91	92½	92	90½	91½	91½	93½	91½	92½
1913 . . .	90½	90½	89½	90½	89½	88	87½	89½	89½	88	87½	86	89½	88½	88½
1914 . . .	89½	91	88½	88½	88½	88½	87½	(a)	(a)	(a)	(a)	(a)	90½	87	88½
1915 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	70½	70½	68½	67½	64½	69½	67½	68½
1917 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1918 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1919 . . .	70½	70½	69½	69½	69½	66½	64½	61½	62½	63½	62½	60½	66½	65½	65½
1920 . . .	60½	57½	55½	57½	59½	57½	55½	53½	51½	53½	54½	53½	56½	54½	55½
3 per cent															
1898 . . .	108½	108½	106½	105½	106½	107	107	106½	106½	105½	106½	106½	107½	105½	106½
1899 . . .	107½	108½	108	107½	107½	107½	108½	108½	108½	106½	106½	109½	108½	106½	107½
1900 . . .	103½	103½	103½	103½	102½	101½	98	96½	98½	99½	101½	101½	102½	99½	101½
1901 . . .	100½	101½	101½	100½	101	100½	99	99	99	98½	98½	98½	100½	98½	99½
1902 . . .	99½	100½	101	101½	101½	101½	101½	100½	99½	99½	100	100½	101½	99½	100½
1903 . . .	100½	100½	99½	99	99½	98½	98½	97½	96½	96½	97	97	99½	97½	98½
1904 . . .	95½	95	94½	95½	96½	96½	95½	93½	94½	95½	94½	95½	96½	94½	95½
1905 . . .	96	97½	98½	97½	97½	97½	97	97½	97½	95½	95½	97½	97½	96½	97
1906 . . .	96½	97½	96½	96½	95½	94½	93½	94½	93½	91½	92½	92½	95½	93½	94½
1907 . . .	92½	92½	90½	90½	88½	86½	86½	85½	85½	85½	85½	86½	88½	87	87
1908 . . .	88½	92	92½	91½	90	91½	89½	88½	88½	88	87½	86	90½	88½	89½
1909 . . .	85½	85½	85½	88½	89	86½	86½	85½	84½	84	84½	84½	86½	85½	85½
1910 . . .	84	83½	82½	82½	83½	82½	82½	81½	80½	80½	81½	82	82½	81½	82½
1911 . . .	82½	83½	83½	83½	83	81½	80½	80½	79½	79½	80½	80	82½	80½	81½
1912 . . .	79½	80½	80	80½	79½	79	77½	78½	78½	77	78½	78½	79½	78½	78½
1913 . . .	77½	76½	75½	76½	76½	75½	75½	76½	75½	75½	74½	73½	76½	75½	75½
1914 . . .	76½	78	75½	75½	75	74½	74½	(a)	(a)	(a)	(a)	(a)	77½	73½	75½
1915 . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	..	..	..
1916 (b) . . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	60½	59½	58½	57½	56½	59½	57½	58½
2½ per cent															
1898 . . .	95½	94½	93½	91½	92	92	90½	90	89½	87½	88½	89½	92½	89½	91½
1899 . . .	91½	93½	93½	93½	93½	93½	92½	92½	91½	89½	90½	87½	93½	90½	91½
1900 . . .	88½	89½	89½	90	89½	89	87	86	85½	86	87	86½	88½	86½	87½
1901 . . .	86½	87½	87½	86½	86½	86½	85½	86	86	85½	85½	84½	87½	85½	86½
1902 . . .	85	85½	85½	86½	88½	89½	89½	88½	87½	86½	86½	86	88	86½	87½
1903 . . .	86	86	85½	84½	84½	84	84½	83½	81½	80½	80½	80½	84½	82½	83½
1904 . . .	80½	80	79½	80½	83	83½	81½	80	80½	80½	80	80	81½	79½	80½
1905 . . .	80½	82½	84½	83½	82½	82½	82½	82	81½	80½	80½	81	82½	81½	82½
1906 . . .	80½	81½	81½	81½	80½	79½	77½	78½	77½	76½	77½	77½	80½	78½	79½
1907 . . .	78½	78½	77	76	75	72½	72½	71½	71½	72	72	73	75½	73½	74½
1908 . . .	74½	78½	78½	78½	76½	76	75	74½	74	..	..	..	77½	75½	76½

NOTE.—For prices of the 10½ per cent, 5 per cent, and 4 per cent loans, see the 13th issue of Finance and Revenue Accounts and Miscellaneous Statistics, Part III, and the 1st issue of the Statistics of British India, Part IV (a)
(a) Quotations not available
(b) Later quotations not available
* Average for 5 months
† " " 9 months
‡ " " 7 months

PRICES AND EXCHANGE

61.—AVERAGE PRICES (in sterling) in LONDON of ENFACED RUPEE PAPER

	January	Feb- ruary	March	April	May	June	July	August	Septem- ber	October	Novem- ber	Decem- ber	AVERAGE FOR THE YEAR		
													Highest	Lowest	Mean
4 per cent															
1893	63 $\frac{1}{16}$	64 $\frac{1}{2}$	63 $\frac{3}{8}$	63 $\frac{1}{8}$	63	66 $\frac{1}{2}$	69 $\frac{3}{8}$	67	65 $\frac{1}{8}$	65 $\frac{7}{8}$	65 $\frac{1}{16}$	65 $\frac{7}{8}$	66 $\frac{1}{16}$	64 $\frac{7}{16}$	65 $\frac{3}{16}$
1894	63 $\frac{3}{4}$	58 $\frac{1}{16}$	59 $\frac{1}{8}$	58 $\frac{1}{8}$	54 $\frac{3}{8}$	56 $\frac{1}{16}$	55 $\frac{3}{8}$	57 $\frac{1}{2}$	58 $\frac{1}{8}$	converted into 3 $\frac{1}{2}$ per cent			59 $\frac{1}{16}$	56 $\frac{3}{8}$	57 $\frac{1}{16}$
3 $\frac{1}{2}$ per cent															
1895	54 $\frac{3}{8}$	55 $\frac{3}{16}$	56 $\frac{1}{2}$	58 $\frac{1}{8}$	58 $\frac{3}{4}$	58 $\frac{1}{2}$	59 $\frac{5}{16}$	59 $\frac{1}{2}$	60 $\frac{3}{4}$	62 $\frac{1}{16}$	60 $\frac{1}{8}$	60 $\frac{1}{4}$	59 $\frac{1}{2}$	57 $\frac{5}{8}$	58
1896	61 $\frac{7}{16}$	63 $\frac{7}{8}$	64 $\frac{1}{16}$	63 $\frac{1}{16}$	63 $\frac{9}{16}$	64 $\frac{1}{16}$	64 $\frac{7}{16}$	64 $\frac{3}{8}$	63 $\frac{5}{16}$	61 $\frac{1}{8}$	63	62 $\frac{3}{16}$	64 $\frac{1}{4}$	62 $\frac{5}{8}$	63 $\frac{7}{16}$
1897	62 $\frac{1}{16}$	62 $\frac{1}{16}$	62 $\frac{1}{8}$	63 $\frac{1}{16}$	62 $\frac{5}{16}$	62 $\frac{1}{2}$	63 $\frac{1}{8}$	63 $\frac{1}{16}$	63 $\frac{9}{16}$	63 $\frac{1}{16}$	62 $\frac{3}{8}$	61 $\frac{5}{16}$	63 $\frac{7}{16}$	62 $\frac{3}{16}$	62 $\frac{3}{8}$
1898	63 $\frac{1}{8}$	63 $\frac{5}{16}$	63 $\frac{1}{8}$	61 $\frac{1}{8}$	62 $\frac{7}{16}$	62 $\frac{1}{16}$	62 $\frac{1}{16}$	62 $\frac{1}{16}$	62 $\frac{1}{16}$	62 $\frac{1}{16}$	62 $\frac{1}{4}$	61 $\frac{5}{16}$	62 $\frac{9}{16}$	63 $\frac{1}{16}$	62 $\frac{3}{16}$
1899	64 $\frac{3}{4}$	66 $\frac{3}{8}$	67 $\frac{1}{8}$	66 $\frac{3}{16}$	67 $\frac{9}{16}$	66 $\frac{3}{8}$	67 $\frac{1}{16}$	66 $\frac{9}{16}$	64 $\frac{3}{8}$	63 $\frac{1}{16}$	64 $\frac{1}{2}$	63 $\frac{7}{16}$	66 $\frac{1}{2}$	64 $\frac{1}{2}$	65 $\frac{9}{16}$
1900	63 $\frac{1}{16}$	64 $\frac{3}{16}$	63 $\frac{1}{16}$	64 $\frac{1}{16}$	63 $\frac{7}{8}$	63 $\frac{7}{16}$	62 $\frac{3}{16}$	62 $\frac{3}{16}$	63 $\frac{3}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$	63 $\frac{1}{16}$	63 $\frac{7}{8}$
1901	63 $\frac{5}{16}$	63 $\frac{7}{16}$	63 $\frac{1}{16}$	63 $\frac{1}{16}$	63 $\frac{1}{8}$	63 $\frac{1}{4}$	63 $\frac{1}{8}$	64 $\frac{1}{8}$	64 $\frac{1}{8}$	63 $\frac{1}{16}$	63 $\frac{3}{8}$	63 $\frac{1}{4}$	63 $\frac{3}{16}$	63 $\frac{3}{8}$	63 $\frac{1}{4}$
1902	64 $\frac{9}{16}$	64 $\frac{1}{8}$	64 $\frac{1}{8}$	64 $\frac{1}{16}$	65 $\frac{1}{16}$	65 $\frac{5}{16}$	64 $\frac{9}{16}$	65 $\frac{1}{4}$	65 $\frac{1}{2}$	66 $\frac{1}{16}$	65 $\frac{3}{16}$	65 $\frac{1}{16}$	65 $\frac{5}{16}$	64 $\frac{1}{8}$	65 $\frac{1}{16}$
1903	65 $\frac{7}{16}$	65 $\frac{1}{4}$	65 $\frac{3}{16}$	65 $\frac{1}{16}$	65 $\frac{7}{16}$	65 $\frac{1}{8}$	65 $\frac{1}{16}$	65 $\frac{1}{8}$	66 $\frac{1}{16}$	65 $\frac{9}{16}$	65 $\frac{3}{8}$	65 $\frac{1}{16}$	65 $\frac{3}{16}$	65 $\frac{3}{16}$	65 $\frac{1}{16}$
1904	64 $\frac{1}{2}$	64 $\frac{1}{4}$	65 $\frac{1}{8}$	65 $\frac{1}{16}$	65 $\frac{7}{8}$	65 $\frac{5}{16}$	65 $\frac{1}{16}$	66 $\frac{1}{16}$	65 $\frac{1}{16}$	65 $\frac{1}{16}$	65 $\frac{9}{16}$	65 $\frac{3}{8}$	65 $\frac{1}{16}$	65 $\frac{5}{16}$	65 $\frac{1}{16}$
1905	65 $\frac{3}{4}$	66 $\frac{1}{8}$	66 $\frac{1}{4}$	66 $\frac{1}{8}$	65 $\frac{9}{16}$	65 $\frac{7}{16}$	65 $\frac{1}{16}$	66 $\frac{1}{2}$	66 $\frac{1}{2}$	65 $\frac{1}{16}$	65 $\frac{1}{16}$	65 $\frac{1}{16}$	66 $\frac{7}{16}$	65 $\frac{1}{8}$	66 $\frac{1}{16}$
1906	66	66 $\frac{7}{16}$	66 $\frac{1}{2}$	66 $\frac{1}{16}$	65 $\frac{9}{16}$	65 $\frac{5}{16}$	65 $\frac{1}{16}$	65 $\frac{5}{16}$	65 $\frac{7}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$	64 $\frac{5}{16}$	65 $\frac{3}{16}$	65 $\frac{7}{16}$	65 $\frac{1}{16}$
1907	64 $\frac{5}{8}$	65 $\frac{1}{16}$	65	66	65 $\frac{1}{8}$	65 $\frac{1}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{2}$	64 $\frac{3}{8}$	65 $\frac{7}{16}$	63	63 $\frac{3}{8}$	65	64 $\frac{5}{16}$	64 $\frac{3}{16}$
1908	63 $\frac{5}{8}$	63 $\frac{7}{16}$	63 $\frac{1}{2}$	63 $\frac{1}{16}$	63 $\frac{7}{16}$	63 $\frac{1}{2}$	63 $\frac{3}{8}$	63 $\frac{5}{16}$	63 $\frac{1}{2}$	63 $\frac{3}{8}$	62 $\frac{3}{8}$	63 $\frac{5}{16}$	63 $\frac{7}{16}$	63 $\frac{1}{8}$	63 $\frac{3}{16}$
1909	62 $\frac{7}{8}$	62 $\frac{3}{8}$	62 $\frac{1}{4}$	62 $\frac{1}{16}$	63	62 $\frac{5}{8}$	62 $\frac{3}{8}$	62 $\frac{1}{16}$	62 $\frac{1}{8}$	63 $\frac{3}{16}$	62 $\frac{1}{2}$	62 $\frac{5}{16}$	62 $\frac{3}{8}$	62 $\frac{7}{16}$	62 $\frac{1}{16}$
1910	62 $\frac{9}{16}$	62 $\frac{1}{16}$	62 $\frac{3}{16}$	63 $\frac{1}{16}$	63 $\frac{5}{16}$	63 $\frac{7}{16}$	63 $\frac{1}{16}$	63 $\frac{3}{16}$	63 $\frac{9}{16}$	63	62 $\frac{1}{16}$	63 $\frac{1}{16}$	63 $\frac{5}{16}$	63 $\frac{1}{16}$	63 $\frac{1}{16}$
1911	63 $\frac{1}{16}$	64 $\frac{7}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$	64 $\frac{3}{8}$	64 $\frac{9}{16}$	64 $\frac{3}{16}$	64 $\frac{1}{16}$	63 $\frac{3}{16}$	63 $\frac{7}{16}$	63 $\frac{3}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$	64	64 $\frac{3}{16}$
1912	64 $\frac{7}{16}$	64 $\frac{3}{8}$	64 $\frac{5}{16}$	64 $\frac{1}{16}$	64 $\frac{9}{16}$	64 $\frac{1}{16}$	64 $\frac{5}{16}$	64 $\frac{7}{16}$	64 $\frac{1}{16}$	63 $\frac{3}{16}$	63 $\frac{1}{2}$	63 $\frac{9}{16}$	64 $\frac{7}{16}$	64 $\frac{1}{16}$	64 $\frac{1}{16}$
1913	63 $\frac{3}{4}$	63 $\frac{1}{16}$	63 $\frac{9}{16}$	63 $\frac{7}{16}$	64 $\frac{1}{16}$	63 $\frac{3}{16}$	63 $\frac{1}{16}$	64 $\frac{3}{16}$	63 $\frac{3}{16}$	63 $\frac{1}{16}$	63 $\frac{9}{16}$	63 $\frac{1}{16}$	63 $\frac{1}{16}$	63 $\frac{1}{8}$	63 $\frac{3}{16}$
1914	63 $\frac{7}{8}$	64 $\frac{7}{16}$	61 $\frac{1}{8}$	63 $\frac{5}{8}$	63 $\frac{1}{8}$	33 $\frac{3}{8}$	63 $\frac{7}{16}$	(a)	(a)	(a)	(a)	(a)	64 $\frac{1}{16}$	63 $\frac{7}{8}$	63 $\frac{9}{16}$
1915	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
1916	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
1917	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
1918	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
1919	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
1920	(a)	(a)	63	63 $\frac{9}{16}$	60 $\frac{3}{16}$	55 $\frac{9}{16}$	52 $\frac{7}{8}$	54 $\frac{1}{2}$	53 $\frac{9}{16}$	51 $\frac{3}{16}$	40 $\frac{3}{16}$	34 $\frac{3}{16}$	55 $\frac{3}{8}$	51 $\frac{7}{16}$	53 $\frac{1}{16}$

NOTE.—For the 5 $\frac{1}{2}$ per cent and 4 $\frac{1}{2}$ per cent loans, see the 13th issue of Finance, and Revenue Accounts and Miscellaneous Statistics, Part I (1), and the 1st issue of the Statistics of British India, Part IV (a)

(a) Quotations from August, 1914, to February, 1920, not available

* Quotations for 1920 commenced from the 26th March, 1920

MILITARY SERVICES

[FOR TABLE, SEE PAGE 107.]

The table on Military Services shows the detailed items of military receipts and expenditure of the Government of India, both in England and in India, for the last five years. The statistics do not take into account the expenditure on military operations, which is treated as extraordinary expenditure and met from the excess of ordinary revenues over ordinary outlay.

Military receipts on the average amount to about £1·92 millions. They represent about 1·74 per cent of the total revenue of the Government of India. They are derived from army, marine, and military works, and were distributed between India and England in the proportion of 8 to 1 in the year 1919-20. Army receipts are derived from dairy farms, the sale-proceeds of surplus stores, unserviceable animals, carts, etc., the capitation rate payable by the Imperial Government in respect of Indian troops lent for service in the Colonies, contributions and subscriptions towards the Indian Military Service Family Pensions, and contributions by the Imperial Government in respect of the cost of transport of troops and military charges for Aden. Marine receipts are derived from dockyard services and supplies, hire of vessels, and sale-proceeds of vessels and stores. Receipts on account of military works are derived mainly from rent of buildings, etc.

The gross military expenditure averages about £38 millions, and is 34 per cent of the total expenditure of the Government of India. The amount spent in India is over R47 crores (over £31 millions) and that in England over £6·1 millions, the ratio being 84 and 16 per cent, respectively. The charges are shown under the heads of (1) effective, (2) non-effective, (3) marine, (4) military works, and (5) special defence works, the proportions

	R(crores)		
Effective	47	82·4	per cent.
Non-effective	5	9·1	"
Marine	1	2·5	"
Military works	3	5·9	"
Special Defence works	0·01	0·02	"

being as stated in the margin. The effective expenditure represents the cost of maintaining the standing army, and averages about R47 crores (over £31 millions). One of the most important items of army charges in England is the payment made to the Home Government to cover the cost of recruiting and training, and of other services connected with the maintenance of the British establishment in India. The chief items

	R(crores.)		per cent.	
Regimental pay, allowances and charges (including volunteers and Indian Defence Force)	12	26·7		of effective charges are stated in the margin. The other items of effective charges are—administration, accounts, veterinary services, army clothing, remount establishments, medical services and stores, ecclesiastical, education, compensation for dearness of food and forage, hutting, conveyance, cantonments, and miscellaneous.
Supply and Transport (including farms)	4	8·7		
Ordnance Establishments, supplies and services	2	4		
Stores for India (supplied from England)	2	4·6		

The non-effective expenditure comprises charges for rewards and pensions. The total averages about R5,13 lakhs, R3,66 lakhs (£2·44 millions) being spent in England and R1,47 lakhs in India. The non-effective charges in England consist mainly of pay and pensions of non-effective and retired officers of the Indian Service and payments to the War Office for retired pay, etc., of British forces for service in India.

The expenditure on marine charges has been R1,42 lakhs, namely, R67 lakhs or 47 per cent in India and R75 lakhs (£503,000) or 53 per cent in England. The chief items of marine charges are the maintenance of the "Royal Indian Marine," the contribution made by the Government of India towards the expenses of His Majesty's ships employed in the Indian seas, and stores.

The expenditure on military works in recent years has averaged R3·36 crores. Military works consist of new buildings and repairs for the accommodation of troops, general cantonment works, and defence and other works.

The net expenditure of the Government of India on Military Services, both in India and in England, in the last five years has averaged about £35·8 millions or R53·6 crores annually. The figure for 1919-20 is £57·98 millions.

MILITARY SERVICES*

No. 62.—MILITARY RECEIPTS and EXPENDITURE in INDIA and ENGLAND in each year, 1915-16 to 1919-20

	1915-16	1916-17	1917-18	1918-19	1919-20
RECEIPTS—					
<i>In India—</i>					
Army R	90,00,890	1,17,70,562	1,53,52,150	2,36,37,915	3,04,08,631
Marine "	33,48,942	54,75,072	48,32,333	60,86,575	40,72,325
Military works "	11,78,015	14,31,014	14,16,355	15,26,377	16,27,429
TOTAL RECEIPTS IN INDIA "	1,35,27,847	1,86,76,648	2,16,00,838	3,12,50,867	3,61,08,385
<i>In England—</i>					
Army £	339,884	330,814	280,453	266,581	294,386
Marine "	—	22	—	—	—
TOTAL RECEIPTS IN ENGLAND "	339,884	330,836	280,453	266,581	294,386
TOTAL RECEIPTS "	1,241,740	1,575,946	1,720,509	2,349,972	2,701,612
EXPENDITURE—					
<i>In India—</i>					
<i>Effective—</i>					
Administration R	50,70,067	57,48,817	67,29,355	79,83,835	77,80,891
Military accounts "	25,20,017	26,20,842	28,31,257	29,69,660	36,19,070
Regimental pay, allowances and charges (including Volunteers) (a) "	7,99,57,421	7,72,27,057	8,00,99,334	8,34,93,500	20,69,29,148(c)
Supply and Transport (including farms) "	2,47,25,419	2,91,17,776	3,50,30,972	4,14,43,236	7,18,94,016
Veterinary services "	1,74,025	1,72,784	1,98,304	2,25,563	5,53,670
Army clothing department, supplies and services "	24,53,604	42,37,239	26,77,025	41,77,201	93,03,832
Remount establishments, supplies and services "	45,99,756	44,62,466	55,35,529	46,75,103	76,55,368
Medical services "	28,06,736	30,12,527	32,32,100	39,91,210	1,18,83,528
Medical stores "	4,92,279	6,19,833	22,32,843	19,66,563	19,31,759
Ordnance establishments, supplies and services "	89,30,346	1,18,71,030	1,59,59,793	1,87,59,242	3,55,01,794
Ecclesiastical "	3,75,208	3,96,759	4,36,924	4,30,923	4,23,281
Education "	5,66,320	5,65,931	6,74,813	9,04,895	17,99,540
Compensation for dearness of food and forage "	35,84,000	34,00,920	7,99,000	12,66,000	53,43,000
Miscellaneous services "	10,11,32,874	11,31,78,446	14,08,82,246	34,14,09,724(b)	32,21,23,458
Indian Munitions Board "	—	55,019	28,55,621	63,45,932	38,69,685
Hutting "	2,61,600	2,56,912	2,65,487	2,83,455	—1,297
Conveyance by road, river, and sea "	5,91,653	9,65,231	8,13,580	17,34,852	14,10,550
Conveyance by rail "	58,83,294	1,09,80,704	1,48,21,052	2,54,79,270	2,17,42,183
Cantonments "	14,06,228	17,37,917	18,41,728	23,59,016	15,60,352
TOTAL "	24,55,30,847	27,06,28,210	31,79,16,963	54,98,99,180	71,50,23,828
UNADJUSTED EXPENDITURE "	—12,49,349	—1,75,481	—16,27,238	25,23,633	—15,76,279
TOTAL EFFECTIVE "	24,42,81,498	27,04,52,729	31,62,89,725	55,24,22,813	71,34,47,549
<i>Non-effective—</i>					
Rewards for military services "	1,08,136	1,32,596	1,61,885	2,37,170	2,59,155
<i>Pensions—</i>					
Military pensions to Europeans "	10,52,723	10,45,442	11,39,607	11,83,998	17,57,001
" " to Indians "	91,51,605	1,02,60,933	1,16,60,174	1,23,19,840	1,40,00,933
Family pensions and compassionate allowances to Europeans "	3,47,900	4,13,969	5,49,580	5,93,967	5,79,223
Departmental pensions "	10,58,684	9,92,267	11,10,629	15,83,085	15,80,968
TOTAL PENSIONS "	1,16,20,912	1,27,12,611	1,44,59,990	1,56,80,890	1,79,18,125
TOTAL NON-EFFECTIVE "	1,17,29,048	1,28,45,207	1,46,21,875	1,59,18,060	1,81,77,280
TOTAL ARMY CHARGES IN INDIA "	25,60,10,546	28,32,97,936	33,09,11,600	56,83,40,873	73,16,24,829
Marine "	72,07,696	40,85,438	67,45,164	81,72,523	72,40,320
Military works "	1,22,41,584	2,28,32,443	2,71,46,033	4,26,87,723	5,81,30,914
Special Defence works "	83,941	2,10,806	1,32,213	..	..
TOTAL EXPENDITURE IN INDIA "	27,55,43,767	31,04,26,623	36,49,35,010	61,92,01,119	79,69,96,063
<i>In England—</i>					
<i>Effective—</i>					
Stores for India £	696,870	1,747,121	2,433,558	904,633	1,369,306
Regimental pay, allowances, and charges (including Volunteers) (a) "	1,107,914	1,145,336	1,156,698	1,099,636	1,793,918
Conveyance by road, river, and sea "	565,413	283,646	306,671	276,436	338,763
Other effective services "	37,640	15,409	11,398	133,413	61,277
TOTAL EFFECTIVE "	2,407,837	3,191,512	3,908,325	2,414,118	3,563,204
Non-effective services (Pensions, etc.) "	2,417,994	2,181,962	2,124,805	2,503,784	2,983,160
TOTAL ARMY CHARGES IN ENGLAND "	4,825,831	5,373,474	6,033,130	4,917,902	6,546,364
Marine "	265,000	421,318	358,146	582,811	889,655
Military works "	34,760	72,375	51,374	49,423	117,609
Special defence works "	7,918	4,482	—8,001	..	..
TOTAL EXPENDITURE IN ENGLAND "	5,133,509	5,871,649	6,434,649	5,550,136	7,553,628
GROSS EXPENDITURE "	23,503,093	26,566,757	30,763,650	46,830,210	60,686,699
NET EXPENDITURE "	22,261,353	24,990,811	29,043,141	44,480,238	57,985,087

* Compiled from the Finance and Revenue Accounts of the Government of India
(a) From 1917-18, figures include those for the Indian Defence Force
(b) Increase due mainly to the cost of additional troops
(c) Increase due mainly to increased rates of pay and allowances

BANKS

[FOR TABLES, SEE PAGES 110 TO 113.]

Banks in India may be classified into (1) the Presidency Banks, § *i.e.*, the Bank of Bengal, the Bank of Bombay, and the Bank of Madras; (2) the Exchange Banks, whose head offices are located outside India (these Exchange Banks may be sub-divided into 2 classes, *viz.*, those which do a considerable portion of their business in India, such as the Chartered Bank of India, Australia, and China (1853), the National Bank of India, (1863), etc, and those banks which are merely agencies of large banking corporations doing business all over Asia, such as the Hongkong and Shanghai Banking Corporation, the International Banking Corporation, the Russo-Asiatic Bank, the Yokohama Specie Bank, etc., (3) the Indian Joint-Stock Banks registered under the Indian Companies Act whose head offices are located in India; and (4) private and unincorporated bankers or money-lenders. Statistics relating to this last class (private and unincorporated bankers) are not generally available.

The total amounts of capital, reserve, deposits, and balances of the different classes of banks on 31st December, 1919, are compared in the table below with those on the corresponding date ten years ago :—

Class of Banks	CAPITAL AND RESERVE			DEPOSITS			CASH BALANCES		
	1909 R (lakhs)	1919 R (lakhs)	Increase per cent	1909 R (lakhs)	1919 R (lakhs)	Increase per cent	1909 R (lakhs)	1919 R (lakhs)	Increase per cent
Presidency Banks	6,78	7,33	8	35,85	75,94	112	11,66	23,63	103
Exchange Banks*	30,16	53,07	76	20,27	74,36	267	4,16	29,98	621
Indian Joint-Stock Banks with capital and reserve of R5 lakhs and over	3,54	7,63	116	20,49	58,99	188	2,79	12,17	336

The Presidency Banks.—Table 63 shows that at the end of 1919 the paid-up capital of the three Presidency Banks was the same as in the pre-war year 1913. Detailed statistics for each of the three Presidency Banks will be found in tables 68, 69 and 70. The following table shows from the pre-war year the public and private deposits, and the cash balances of the Bank of Bengal, the Bank of Bombay, and the Bank of Madras :—

31st December	BANK OF BENGAL			BANK OF BOMBAY			BANK OF MADRAS		
	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances	DEPOSITS		Cash Balances
	Government (Public)	Private		Government (Public)	Private		Government (Public)	Private	
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
1913 (pre-war year)	3,01	18,25	8,41	2,01	10,18	4,78	87	8,06	2,19
1914	2,87	21,61	11,70	1,83	10,82	8,47	91	7,62	2,67
1915	2,65	19,79	7,85	1,36	10,79	4,24	87	8,03	2,56
1916	2,74	21,44	7,73	1,42	13,67	6,68	1,04	9,60	2,87
1917	4,48	29,34	14,82	2,35	28,18	13,99	88	10,20	4,96
1918	5,85	23,93	8,94	1,77	17,50	5,42	1,02	9,54	2,71
1919	4,05	28,49	9,98	2,63	27,57	9,28	1,04	12,16	4,37

As compared with the pre-war year, private deposits increased by 171 per cent in the case of the Bank of Bombay, 56 per cent in the case of the Bank of Bengal, and 51 per cent in the case of the Bank of Madras. Cash balances showed an increase of 100 per cent in the case of the Bank of Madras, 94 per cent in the case of the Bank of Bombay, and 19 per cent in the case of the Bank of Bengal.

The Exchange Banks.—The aggregate paid-up capital and reserves of the eleven Exchange Banks amounted to £53 millions, while the deposits in India were £74 millions, and cash balances in India £30 millions (*vide* table 64). As compared with the pre-war year, the capital and reserves of these banks increased by 40 per cent, and deposits and cash balances in India by 140 per cent and 410 per cent, respectively, as will be seen from the following table:—

	Capital and reserves in India £ (1,000)	Deposits in India £ (1,000)†	Cash balances in India £ (1,000)‡
1913 (pre-war year)	37,825	31,035	5,882
1914	36,972	30,148	8,394
1915	36,793	33,546	7,601
1916†	37,931	38,039	10,140
1917	32,682	53,375	33,744
1918	39,449	61,856	15,175
1919	53,070	74,359	29,983

Indian Joint-Stock Banks.—Indian Joint-Stock Banks are dealt with in table 65. There are 95 Indian Joint-Stock Banks with 230 branches and agencies, chiefly scattered throughout the North-West of India, specially in the Punjab and the United Provinces. The tables in the volume deal with only those banks (47 with 224 branches) which have a minimum paid up capital and reserve of one lakh of rupees. These banks are sub-divided into two classes, namely, (i) those with a paid up capital and reserve of R5 lakhs and over, and (ii) those with a paid-up capital and reserve between one lakh and less than R5 lakhs.

§ The undertakings and business of the Bank of Bengal, the Bank of Bombay, and the Bank of Madras have been taken over by the Imperial Bank of India constituted under the Imperial Bank of India Act, 1920, with effect from 27th January 1921.

* In the case of Exchange Banks deposits and cash balances in India only have been taken into account in this statement

† Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd.

‡ Deposits and Cash balances in India converted into pounds sterling at the rate of R10=£1 in all the years.

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The aggregate paid up capital and reserves of these 47 banks in 1919 amounted to R8,38 lakhs, the deposits to R61,27 lakhs, and cash balances to R12,71 lakhs, as stated below :—

	CLASS I.				CLASS II.			
	Number of banks	Capital and reserves	Deposits	Cash balances	Number of banks	Capital and reserves.	Deposits	Cash balances
		R (lakhs)	R (lakhs)	R (lakhs)		R (lakhs)	R (lakhs)	R (lakhs)
1913 (pre-war year)	18	3,64	22,59	4,00	23	50	1,51	25
1914	17	3,93	17,11	3,53	25	55	1,26	28
1915	20	4,38	17,87	3,99	25	55	91	20
1916	20	4,61	24,71	6,03	28	63	1,01	17
1917	18	4,67	31,17	7,65	25	54	99	20
1918	19	6,02	40,59	9,49	28	63	1,55	37
1919	18	7,63	58,99	12,17	29	75	2,28	54

Deposits.—It will be seen from the table below that although the deposits in the Presidency Banks had a set back in the year 1918 as compared with the preceding year, the total deposits in all the banks have steadily increased during the last thirty years, there being very slight decreases in 1914 and 1915, the first two years of the war period. The deposits of the Exchange Banks refer to Indian deposits only.

Year	Presidency Banks and Branches	Exchange Banks (Deposits in India only)	Indian Joint-Stock Banks	TOTAL
	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Thirty years ago (1889)	10,74,95	4,77,62	2,22,57	17,76,14
Twenty years ago (1899)	14,25,80	10,70,02	7,34,24	32,30,06
Ten years ago (1909)	35,84,79	20,27,42	20,49,10	76,61,31
1910	36,58,01	24,79,17	25,65,85	87,03,03
1911	38,58,29	28,16,90	25,29,11	92,04,30
1912	40,11,48	29,53,62	27,25,98	96,91,08
1913	42,37,16	31,03,54	24,10,34	97,51,04
1914	45,65,60	30,14,76	18,37,12	94,17,48
1915	43,49,86	33,54,56	18,78,64	95,83,06
1916	49,91,45	38,03,88	25,72,28	1,13,67,61
1917	75,43,02	53,37,53	32,16,21	1,60,96,76
1918	59,62,03	61,85,60	42,14,83	1,63,62,46
1919	75,93,61	74,35,90	61,27,96	2,11,57,47

Cash Balances.—As will be seen from table 67, cash balances at the end of 1919 were 31 per cent of the liabilities on deposits in the case of the Presidency Banks, 35 per cent in the case of Exchange Banks doing a considerable portion of their business in India, and 67 per cent in the case of those Banks doing business all over Asia. In the case of Indian Joint Stock Banks the percentage was as low as 21.

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No. 63.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE THREE PRESIDENCY BANKS ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve and Rest	TOTAL	DEPOSITS			Cash Balance
				Public	Private	TOTAL	
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	3,36,25	25,57	3,61,82	5,43,05	6,39,61	11,82,66	9,96,87
1880	3,50,00	55,27	4,05,27	2,91,15	8,49,28	11,40,43	7,41,45
1890	3,50,00	97,54	4,47,54	3,59,25	14,76,35	18,35,60	12,96,75
1900	3,60,00	1,99,61	5,59,61	2,80,53	12,88,27	15,68,80	5,04,49
1905	3,60,00	2,63,37	6,23,37	3,11,91	22,26,37	25,38,28	8,23,01
1906	3,60,00	2,79,89	6,39,89	3,07,85	27,45,08	30,52,93	10,95,07
1907	3,60,00	2,94,93	6,54,83	3,35,78	28,11,26	31,47,04	9,47,51
1908	3,60,00	3,09,22	6,69,22	3,25,79	28,61,53	31,87,32	10,38,72
1909	3,60,00	3,18,22	6,78,22	3,19,76	32,65,03	35,84,79	11,65,56
1910	3,60,00	3,31,03	6,91,03	4,23,63	32,34,38	36,58,01	11,35,12
1911	3,60,00	3,40,39	7,00,39	4,38,30	34,19,99	38,58,29	13,58,20
1912	3,75,00	3,63,61	7,38,61	4,27,01	35,84,47	40,11,48	11,77,38
1913	3,75,00	3,73,07	7,48,07	5,88,66	36,48,50	42,37,16	15,37,75
1914	3,75,00	3,89,17	7,64,17	5,61,52	40,04,08	45,65,60	20,83,92
1915	3,75,00	3,72,50	7,47,50	4,88,67	38,61,19	43,49,86	14,65,24
1916	3,75,00	3,60,99	7,35,99	5,20,58	44,70,87	49,91,45	17,27,25
1917	3,75,00	3,67,52	7,42,52	7,71,28	67,71,74	75,43,02	33,77,31
1918	3,75,00	3,44,58	7,19,58	8,64,28	50,97,75	59,62,03	17,07,62
1919	3,75,00	3,57,81	7,32,81	7,72,24	68,21,37	75,93,61	23,62,93

No. 64.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF THE EXCHANGE BANK ON 31st DECEMBER EACH YEAR

	Number of Banks	CAPITAL AND RESERVE			DEPOSITS		CASH BALANCES	
		Paid-up Capital	Reserve and Rest	TOTAL	Out of India	In India	Out of India	In India
		£(1,000)	£(1,000)	£(1,000)	£(1,000)	R(1,000)	£(1,000)	R(1,000)
1870	3	2,004	180	2,184	2,688	52,31	2,611	61,13
1880	4	2,532	541	3,073	7,305	3,39,88	2,046	1,80,09
1890	5	6,384	1,699	8,083	30,734	7,53,60	5,810	3,50,43
1900	8	11,803	3,971	15,774	54,263	10,50,35	11,945	2,39,58
1905	10	15,204	7,219	22,423	94,536	17,04,45	21,504	3,78,13
1906	10	15,866	8,421	24,287	104,457	18,08,73	18,436	5,10,59
1907	10	16,671	9,320	25,991	94,778	19,17,01	14,860	5,60,20
1908	10	16,692	9,149	25,841	103,289	19,51,52	16,665	3,78,63
1909	10	18,952	11,211	30,163	116,024	20,27,42	18,121	4,15,86
1910	11	21,734	12,610	34,344	134,166	24,79,17	17,810	4,38,51
1911	12	22,600	13,001	35,601	157,764	28,16,90	22,136	4,56,91
1912	12	23,657	13,980	37,637	172,028	29,53,62	23,082	6,14,82
1913	12	23,640	14,185	37,825	181,138	31,03,54	25,688	5,88,24
1914	11(a)	22,815	14,157	36,972	164,970	30,14,76	40,694	8,39,37
1915	11	22,681	14,112	36,793	179,948	33,54,56	45,111	7,60,13
1916	10(b)	22,836	15,095	37,931	208,232	38,03,88	41,367	10,14,01
1917	9(c)	18,384	14,298	32,682	228,001	53,37,53	54,765	33,74,37
1918	10(d)	22,269	17,180	39,449	305,937	61,85,60	57,981	15,17,55
1919	11(e)	31,931	21,139	53,070	433,001	74,35,90	63,571	29,98,32

* Compiled from figures supplied by the Banks and local authorities

(a) Excluding the Deutsche-Asiatische Bank which went into liquidation after the outbreak of war

(b) Excluding the Delhi and London Bank which was amalgamated with the Alliance Bank of Simla, Ltd.
(an Indian Joint-Stock Bank included in table 65)

(c) Excluding the Russo-Asiatic Bank, information not being available

(d) Including the Bank of Taiwan which opened a branch in India.

(e) Including Sumitomo Bank which has a branch in India.

No. 65.—CAPITAL, RESERVE, DEPOSITS, AND CASH BALANCES OF PRINCIPAL INDIAN JOINT-STOCK BANKS ON 31st DECEMBER EACH YEAR

A—Banks with capital and reserve of R5 lakhs and over

	Number of reporting Banks	Paid-up Capital	Reserve and Rest	TOTAL	Deposits	Cash Balances
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1870	2	9,83	1,82	11,65	13,95	5,07
1880	3	18,00	3,11	21,11	63,37	16,63
1890	5	33,50	17,59	51,09	2,70,78	55,79
1900	9	82,12	45,60	1,27,72	8,07,52	1,19,04
1905	9	84,57	77,82	1,62,39	11,98,92	1,73,50
1908	14	2,39,72	69,11	3,08,83	16,26,09	2,45,10
1909	15	2,66,07	87,97	3,54,04	20,49,10	2,79,14
1910	16	2,75,66	1,00,55	3,76,21	25,65,85	2,80,25
1911	18	2,85,60	1,26,54	4,12,14	25,29,11	3,62,05
1912	18	2,91,64	1,34,58	4,26,22	27,25,98	4,00,11
1913	18	2,31,33	1,32,94	3,64,27	22,59,19	4,00,17
1914	17	2,51,40	1,41,88	3,93,28	17,10,58	3,53,18
1915	20	2,81,39	1,56,65	4,38,04	17,87,27	3,99,41
1916	20	2,87,36	1,73,66	4,61,02	24,71,05	6,03,49
1917	18*	3,03,79	1,62,99	4,66,69	31,17,01	7,64,84
1918	19	4,36,45	1,65,59	6,02,04	40,59,48	9,48,58
1919	18†	5,39,07	2,24,27	7,63,34	58,99,47	12,16,63

B—Banks with capital and reserve between R1 lakh and less than R5 lakhs

1913	23	39,14	11,35	50,49	1,51,15	24,95
1914	25	42,22	13,02	55,24	1,26,54	27,99
1915	25	45,38	9,73	55,11	91,37	20,01
1916	28	51,77	11,50	63,27	1,01,23	16,76
1917	25†	44,16	10,24	54,40	99,20	20,42
1918	28	48,65	14,43	63,08	1,55,35	36,90
1919	29(a)	53,11	21,86	74,97	2,28,49	53,71

No. 66.—CAPITAL, AND RESERVE AND DEPOSITS OF THE PRESIDENCY, EXCHANGE, AND JOINT STOCK BANKS IN EACH YEAR FROM 1913 TO 1919.

Year	PRESIDENCY BANKS		EXCHANGE BANKS		JOINT STOCK BANKS		TOTAL OF ALL BANKS	
	Capital and Reserve	Deposits	Capital and Reserve(b)	Deposits (in India)	Capital and Reserve	Deposits	Capital and Reserve	Deposits
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
1913	7,48,07	42,37,16	37,82,60	31,03,54	4,14,76	24,10,34	49,45,33	97,51,04
1914	7,64,17	45,65,60	36,97,20	30,14,76	4,48,52	18,37,12	49,09,89	94,17,48
1915	7,47,50	43,49,86	36,79,80	33,54,56	4,93,15	18,78,64	49,19,95	95,83,06
1916	7,35,99	49,91,45	37,98,10	38,03,88	5,24,29	25,72,28	50,53,38	1,13,67,61
1917	7,42,52	75,43,02	32,68,20	53,37,53	5,21,09	32,16,21	45,31,81	1,60,96,76
1918	7,19,58	59,62,03	39,44,90	61,85,60	6,65,12	42,14,83	53,29,60	1,63,62,46
1919	7,32,81	75,93,61	53,07,00	74,35,90	8,38,31	61,27,96	68,78,12	2,11,57,46

No. 67.—PROPORTION PER CENT OF CASH TO LIABILITIES ON DEPOSITS OF THE SEVERAL CLASSES OF BANKS ON 31st DECEMBER EACH YEAR

	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919
	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent	per cent
I. Presidency Banks	31	35	29	36	46	34	35	45	29	31
II. Exchange Banks§—										
(1) Banks doing a considerable portion of their business in India	16	16	20	19	28*	19	25	40	20	35
(2) Banks which are merely agencies of large banking corporations doing business all over Asia	21	16	24	17	26	41	35	160	44	67
III. Indian Joint-Stock Banks—										
(a) Banks having capital and reserve of R5,00,000 and over	11	14	15	18	21	22	24	25	23	21
(b) Banks having capital and reserve between R1,00,000 and less than R5,00,000	..	..	..	16	22	22	17	21	24	24

* The Bank of Rangoon was amalgamated with the Alliance Bank of Simla; the Bank of Upper India, and the Standard Bank went into liquidation during the year

† The Gorakhpur Bank was liquidated during the year. The Vellore Commercial Bank was transferred to class A.

The Wariur Commercial Bank and the Bangalore Mercantile Bank have been excluded as their capital and reserve have fallen below one lakh

§ The percentages for the Exchange Banks have been calculated on their deposits and cash balances in India only

‡ Excludes the Trust of India which in 1918 conducted some banking business acquired from the Bank of Upper India

(a) Includes the Chota Nagpur Banking Association

(b) Conversion made at the rate of R10=£1

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No. 68.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER), CASH, INVESTMENTS AND DIVIDEND OF THE BANK OF BENGAL ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Govern- ment (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total			
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	Per cent
1880	2,00	25	2,25	2,02	(a)	(a)	(a)	5,02	4,84	1,53	8½
1885	2,00	43	2,43	1,48				3,83	3,12	1,16	9½
1890	2,00	48	2,48	2,26				6,66	6,39	2,06	9½
1895	2,00	71	2,71	1,84				6,77	4,22	1,32	10
1900	2,00	1,06	3,06	1,55				5,82	2,44	1,36	11
1905	2,00	1,43	3,43	1,67				12,04	3,97	1,81	12
1907	2,00	1,60	3,60	1,87				15,73	4,60	2,79	12
1908	2,00	1,65	3,65	1,78				15,81	5,07	3,49	13
1909	2,00	1,68	3,68	1,49				17,28	6,08	4,11	14
1910	2,00	1,75	3,75	1,98				16,09	5,14	3,68	14
1911	2,00	1,80	3,80	2,71				16,77	7,29	3,21	14
1912	2,00	1,85	3,85	2,34				17,11	6,65	3,10	14
1913	2,00	1,91	3,91	3,01				18,25	8,41	3,10	14
1914	2,00	2,00	4,00	2,87				21,61	11,70	6,21	16
1915	2,00	2,04	4,04	2,65	7,19	88	11,72	19,79	7,85	7,93	16
1916	2,00	2,13	4,13	2,74	7,28	93	13,23	21,44	7,73	7,69	16
1917	2,00	2,21	4,21	4,48	6,51	80	22,03	29,34	14,82	7,74	17
1918	2,00	1,89	3,89	5,85	(a)	(a)	(a)	23,93	8,94	7,80	17
1919	2,00	2,00	4,00	4,05	4,96	79	22,74	28,49	9,98	8,64	17

(a) Details not available

No. 69.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER), CASH, INVESTMENTS, AND DIVIDEND OF THE BANK OF BOMBAY ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve	Govern- ment deposits	Other deposits (b)	Cash Balance	Invest- ments	Dividend for the year
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent
1880	1,00	22	39	2,65	1,60	79	7½
1885	1,00	25	53	2,76	2,18	33	7½
1890	1,00	33	83	6,19	5,73	78	10
1895	1,00	51	76	3,58	2,28	1,05	11
1900	1,00	70	88	4,33	1,29	89	11
1905	1,00	87	93	6,76	2,59	1,58	12
1907	1,00	96	1,12	8,21	3,24	1,64	13
1908	1,00	1,01	95	8,33	3,77	1,49	13
1909	1,00	1,03	1,21	10,35	4,15	1,63	13
1910	1,00	1,05	1,52	10,58	4,36	1,49	14
1911	1,00	1,06	1,08	11,17	4,63	2,08	14
1912	1,00	1,06	1,17	11,29	3,15	2,10	14
1913	1,00	1,06	2,01	10,18	4,78	2,29	14
1914	1,00	1,10	1,83	10,82	6,47	2,01	14½
1915	1,00	1,00	1,36	10,79	4,24	2,77	15
1916	1,00	90	1,42	13,67	6,68	3,13	15
1917	1,00	92	2,35	28,18	13,99	7,45	17½
1918	1,00	1,01	1,77	17,50	5,42	3,54	18½
1919	1,00	1,10	2,63	27,57	9,28	3,16	19½

(b) Details of deposits not available.

No. 70.—CAPITAL, RESERVE, DEPOSITS (GOVERNMENT AND OTHER), CASH, INVESTMENTS
AND DIVIDEND OF THE **BANK OF MADRAS** ON 31st DECEMBER EACH YEAR

	Paid-up Capital	Reserve and Rest	Total	DEPOSITS					Cash Balance	Invest- ments	Dividend for the year
				Govern- ment (Public)	PRIVATE						
					Fixed	Savings Bank	Current	Total			
	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	Per cent	
1880 . . .	50	7	57	49	(a)	(a)	(a)	80	98	..	
1885 . . .	50	9	59	28				1,09	65	19	7
1890 . . .	50	16	66	49				1,90	83	45	10½
1895 . . .	50	18	68	72				2,76	1,19	45	10
1900 . . .	60	24	84	37				2,73	1,31	67	8
1905 . . .	60	33	93	51				3,46	1,67	71	10
1906 . . .	60	34	94	46				4,07	2,12	81	10
1907 . . .	60	39	99	35				4,16	1,62	84	10
1908 . . .	60	43	1,03	52				4,47	1,54	84	11
1909 . . .	60	47	1,07	49				5,00	1,42	79	12
1910 . . .	60	51	1,11	72	(a)	(a)	(a)	5,67	1,84	12	
1911 . . .	60	54	1,14	59				6,25	1,66	1,04	12
1912 . . .	75	72	1,47	75				7,43	1,96	1,13	12
1913 . . .	75	76	1,51	87				8,06	2,19	1,18	12
1914 . . .	75	79	1,54	91				7,62	2,67	1,34	12
1915 . . .	75	68	1,43	87	3,38	20	4,45	8,03	2,56	1,84	
1916 . . .	75	58	1,33	1,04	3,99	24	5,37	9,60	2,87	1,63	
1917 . . .	75	54	1,29	88	3,77	22	6,21	10,20	4,96	95	
1918 . . .	75	55	1,30	1,02	4,14	21	5,19	9,54	2,71	1,40	
1919 . . .	75	48	1,23	1,04	4,81	24	7,11	12,16	4,37	1,75	

(a) Details not available

POST OFFICE SAVINGS BANKS

[FOR TABLE, SEE PAGE 115]

Until 1882-83 the savings bank business conducted under Government control was carried on in the three cities of Calcutta, Madras, and Bombay by the Presidency Banks, and elsewhere by the Government treasuries. So long as this system was maintained, the business grew but slowly. The highest balances in the district treasuries never exceeded R75 lakhs (in 1884-85), and in the Presidency Banks the highest balances (in 1882-83) amounted only to R2,36 lakhs. In 1886-87 the Savings Banks in the district treasuries were closed. The Presidency savings banks were maintained until 1895-96, although the deposits in them gradually declined in consequence of the preference given to the post office by the public, and now the whole of the savings bank business of Government is a branch of the postal administration. The establishment of savings banks in the post offices was followed by a rapid change. In the first year of their existence the balances were only R27 lakhs, but the public soon indicated their preference for business with the post office. By 1886-87 when the savings banks in the district treasuries were closed, the balances in the post offices amounted to R4 crores. During the succeeding years there was a considerable increase, although the Government took steps to prevent it from being inconveniently rapid. For this purpose in 1889-90 the maximum sum receivable was reduced from R3,000 to R2,000, and in 1894-95 the rate of interest was reduced from $3\frac{3}{4}$ per cent to $3\frac{1}{8}$ per cent in correspondence with the reduction in the rate of interest on Government securities. In 1893-94 the balances amounted to R9 crores; ten years later, in 1902-03, they reached R11 crores. In 1913-14 the balance of deposits, inclusive of interest, amounted to R23 crores. On the 1st April 1914, however, the maximum amount receivable for deposit was raised from R2,000 to R5,000. The amount of Savings Bank deposits, it was expected, would increase by these measures, but owing to heavy withdrawals due to the outbreak of war the balance of deposit in 1914-15 fell to R15 crores, a decrease of 35 per cent over 1913-14. The decrease was arrested in the following year and in 1919-20 the balance amounted to over 21 crores.

The amount of interest accrued in 1919-20 was over R56 lakhs, as against R47 lakhs in the previous year. The rate of interest allowed on deposits has been as follows: $3\frac{3}{4}$ per cent from 1867-68; $4\frac{1}{8}$ per cent from the 1st January, 1880, to the 31st May, 1881; $3\frac{3}{4}$ per cent until the end of 1893-94; $3\frac{1}{8}$ per cent from April, 1894, to June, 1905. From July, 1905, depositors were allowed to deposit money either at call or subject to six months' notice of withdrawal, and the interest on deposits at call was reduced from $3\frac{1}{8}$ per cent to 3 per cent, while interest at the rate of $3\frac{1}{4}$ per cent was given on deposits that were held subject to six months' notice of withdrawal. Since 1st January, 1911, the system of deposits subject to six months' notice of withdrawal has been abolished.

The total number of depositors has increased greatly in the last ten years ending 1919-20 and the average balance per depositor has also slightly increased. In 1909-10 the total number of depositors was 1,379,000 and the average balance per depositor was R115; while in 1919-20 the number was 1,760,000 and the average balance R121, thus showing an increase of 28 per cent in the number, and of 5 per cent in the average balance per depositor.

POST OFFICE SAVINGS BANK*

No. 71.—NUMBER of DEPOSITORS and AMOUNT of DEPOSITS, from 1882-83 to 1919-20

	NUMBER OF DEPOSITORS			Deposits each year (inclusive of interest)	With- drawals each year	BALANCE OF DEPOSITS [INCLUSIVE OF INTEREST]			INTEREST		
	European	Indian	Total			European	Indian	Total	European	Indian	Total
	No. (1,000)	No. (1,000)	No. (1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Quinquen- nial aver- age 1882-83 to 1886-87 .	32	164	196	3,06,37	2,58,80	95,47	3,33,30	4,33,77	3,31	11,27	14,58
Quinquen- nial aver- age 1887-88 to 1891-92 .	53	347	400	3,95,34	3,41,27	1,18,71	5,93,61	7,12,32	4,21	20,41	24,62
Quinquen- nial aver- age 1892-93 to 1896-97 .	66	578	644	4,10,00	3,79,63	1,29,59	8,16,64	9,46,23	4,29	25,71	30,00
1897-98 .	64	666	730	3,49,93	3,85,13	1,06,30	8,22,43	9,28,73	3,25	24,79	28,04
1898-99 .	69	687	756	3,58,48	3,44,41	1,04,17	8,38,63	9,42,80	3,07	24,38	27,45
1899-1900	74	712	786	3,75,97	3,54,13	1,05,85	8,58,79	9,64,64	3,14	25,13	28,27
1900-01 .	77	739	816	3,90,65	3,50,97	1,11,23	8,93,10	10,04,33	3,22	25,78	29,00
1901-02 .	80	787	867	4,46,38	3,82,49	1,14,15	9,54,06	10,68,21	3,35	27,26	30,61
1902-03 .	88	834	922	4,67,11	3,93,16	1,11,56	10,30,59	11,42,15	3,42	29,08	32,50
1903-04 .	94	894	988	5,01,26	4,10,05	1,13,88	11,19,49	12,33,37	3,32	31,64	34,96
1904-05 .	99	960	1,059	5,55,23	4,47,89	1,18,83	12,21,87	13,40,70	3,44	34,68	38,12
1905-06 .	102	1,014	1,116	5,50,06	4,91,50	1,17,90	12,81,36	13,99,26	3,35	36,16	39,51
1906-07 .	105	1,085	1,190	5,90,13	5,12,69	1,24,30	13,52,40	14,76,70	3,49	38,03	41,52
1907-08 .	110	1,152	1,262	5,94,83	5,53,39	1,24,36	13,93,78	15,18,14	3,57	39,61	43,18
1908-09 .	116	1,203	1,319	5,66,57	5,61,30	1,22,50	14,00,92	15,23,42	3,50	39,91	43,41
1909-10 .	122	1,257	1,379	6,00,21	5,36,90	1,26,78	14,59,94	15,86,72	3,60	41,17	44,77
1910-11 .	128	1,302	1,430	6,50,43	5,45,27	1,41,81	15,50,67	16,91,88	3,80	42,43	46,23
1911-12 .	132	1,369	1,501	8,78,70	6,80,72	1,49,54	17,40,31	18,89,85	4,05	46,83	50,88
1912-13 .	(a)	(a)	1,567	9,70,57	7,99,28	(a)	(a)	20,61,14	(a)	(a)	56,20
1913-14 .	(a)	(a)	1,639	11,60,37	9,04,76	(a)	(a)	23,16,75	(a)	(a)	61,91
1914-15 .	(a)	(a)	1,644	9,60,62	17,88,11	(a)	(a)	14,89,26	(a)	(a)	53,94
1915-16 .	(a)	(a)	1,660	8,16,32	7,73,46	(a)	(a)	15,32,12	(a)	(a)	43,20
1916-17 .	(a)	(a)	1,647	9,38,20	8,10,80	(a)	(a)	16,59,53	(a)	(a)	45,47
1917-18 .	(a)	(a)	1,638	10,16,69	10,17,76	(a)	(a)	16,58,46	(a)	(a)	44,40
1918-19 .	(a)	(a)	1,677	13,45,15	11,21,17	(a)	(a)	18,82,45	(a)	(a)	46,88
1919-20 .	(a)	(a)	1,760	17,74,51	15,22,11	(a)	(a)	21,34,35	(a)	(a)	56,46

* Compiled from the annual report on the Post Office of India.

NOTE.— The Savings Bank business of the district treasuries was transferred to the Post Office in 1886-87, and that of the Presidency Banks was closed in 1896-97, since which year the Savings Banks have been entirely managed by the Post Office.

(a) From 1912-13 the distinction between European and Indian depositors has been discontinued. Information regarding the different classes of depositors is no longer maintained in the records of the Director-General, Posts and Telegraphs, as such information is doubtful utility.

CO-OPERATIVE SOCIETIES

[FOR TABLES, SEE PAGES 118 TO 120]

The Co-operative Credit Societies Act, X of 1904, was passed on the 25th March, 1904, to "encourage thrift, self-help, and co-operation among agriculturists, artisans, and persons of limited means." In March, 1912, this Act was repealed by the Co-operative Societies Act (II of 1912). There are two classes of primary societies distinguished as non-agricultural and agricultural : a *non-agricultural society* is defined as a society in which not less than four-fifths of the members shall be non-agriculturists, and an *agricultural society* is a society in which not less than four-fifths of the members shall be agriculturists. Each society consists of ten or more members above the age of eighteen years residing in the same town or village or in the same group of villages, or belonging to the same tribe, class, caste, or occupation, who, by combining to furnish a collective guarantee, can, on the security of that guarantee, obtain money at lower rates of interest than they could obtain it individually. As the primary societies in a certain area, usually a district, increase in number, these are federated under a joint central institution called a *Central Bank*, or a *District Bank*, or a *Banking Union*. The central institution may only finance the primary societies without inspecting them, and such a body constitutes a Central or a District Bank in the more restricted sense of the terms ; or it may both inspect and finance its constituent societies, and it is then spoken of as a Banking Union. There is yet another class of combination of individual societies, which acts as an intermediary between the primary society and the Central Bank, and it is called a *Supervising and Guaranteeing Union*. It is formed by the union of a group of primary societies within a restricted area, the societies furnishing a mutual guarantee for each other's credit which makes it a matter of self-interest to see that each society in the group maintains a high level of efficiency. It exercises a general control over the affiliated societies, the loan applications of which it scrutinises before these are submitted to the central financing agency. The Central Bank (including District Bank and Banking Union) lends to individual societies and taps deposits from a larger area than that of the primary agricultural or non-agricultural society, and is in its turn financed by the *Provincial Bank*. A *Cattle Insurance Society* is formed with the owners of cattle as members, who annually pay to the society a premium sufficient at least to equal the yearly amount of loss sustained in respect of the animals assured. From the premia thus collected the society indemnifies its members for losses sustained during the year. These societies exist in Bombay, the Punjab, Burma, and Coorg only, and are affiliated to a *Central Re-insurance Society* which, in return for a definite share of the insurance premia of the affiliated societies, undertakes a definite share of their risks in order to save local societies from ruin by local calamities. Societies of this type at present exist only in Burma and the Punjab.

The tables indicate some of the leading features of progress in the co-operative movement and show the numbers of societies and members, and the working capital for the whole of India for 1919-20 and previous years, and by Provinces for 1919-20 only.

In Tables 74 and 76, when comparing the figures for the five years, 1915-16 to 1919-20, with the figures for years prior to 1915-16, the following points should be borne in mind :—

- (i) that in the case of Guaranteeing Unions and Re-insurance Societies the number of members represents the number of affiliated societies and not the number of individual members included in such societies ;
- (ii) that with effect from 1917-18 individual members of Central and Provincial Banks, Banking Unions, and Guaranteeing Unions are not included in the total number of members shown in Tables 74 and 75, as it is assumed that these have already figured once as members of an agricultural or non-agricultural primary society ;
- (iii) that the figures for working capital given in Table 76 do not include the working capital of Unions, Cattle Insurance, and Re-insurance Societies ;
- (iv) that with effect from the year 1915-16 the loans and deposits of society-members have been transferred in Table 76 from the head "Loans and deposits held at the end of the year from members" to the head "Loans and deposits held at the end of the year from societies," and that the latter head no longer includes loans and deposits from Provincial or Central Banks for which a separate head has been provided ; and
- (v) that with effect from the same year (1915-16) the figure given against the head "Loans and deposits held at the end of the year from non-members and other sources," includes all loans and deposits held by Central and Provincial Banks from individuals, Joint Stock Banks, and other sources not included against the preceding headings.

The statistics given in the tables relate to all the provinces in British India except the North-West Frontier Province and British Baluchistan, where the co-operative movement has as yet made little progress. From 1917-18 statistics relating to Co-operative Societies in the Hyderabad Administered Area have been included. The tables also include the figures for the Indian States of Mysore, Baroda, Hyderabad, and Bhopal. Many other States, such as Travancore, Cochin, Gwalior, Indore, Patiala, etc., have introduced co-operation among their subjects, but statistics for these States are not at present included in the statements.

CO-OPERATIVE SOCIETIES

The progress hitherto made in the co-operative movement has been exceedingly encouraging. The total number of societies at work at the end of the year 1919-20 was 40,772, the membership of primary societies 1,521,148 and the working capital of all societies Rs 21,40,71,000. Central societies numbered 1,394 and had a membership of 144,300. Four hundred of these societies were Provincial and Central Banks, and 994 Unions (including Re-insurance societies). The number of non-agricultural societies was 2,662 with a membership of 339,430. The number of agricultural (including Cattle Insurance) societies was 36,716, and the membership of all classes of agricultural (including Cattle Insurance) societies was 1,181,718.

During the last decade the number of societies of all classes rose from 5,432 to 40,772, the number of members of primary societies from 308,000 to 1,521,000, and the total working capital from Rs 2,04 lakhs to Rs 21,41 lakhs. The reserve fund during the period grew from Rs 5,61,000 to Rs 1,79,80,000, and the paid-up share capital from Rs 33,91,000 to Rs 3,40,09,000. State aid (Rs 8,57,000) formed 4.2 per cent of the working capital in 1910-11, while in 1919-20 the amount of loans and deposits held from Government—Rs 37,38,000—formed only 1.7 per cent of the total capital.

CO-OPERATIVE SOCIETIES

No. 72.—Number of Societies for all India showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.
1	2	3	4	5	6	7	8
Central (including Provincial and Central Banks and Banking Unions)	17	231	244	262	282	333	400
Supervising and Guaranteeing Unions (including Re-insurance Societies)			362	496	592	748	994
Agricultural (including Cattle Insurance Societies)	1,713	10,891	18,050	21,069	24,140	29,387	36,716
Non-Agricultural	196	634	1,019	1,209	1,451	1,971	2,662
TOTAL	1,926	11,786	19,675	23,036	26,465	32,439	40,772

No. 73.—Number of Societies by Provinces for 1919-20 only.

Province.	Population in millions.	Central (including Provincial and Central Banks and Banking Unions).	Supervising and Guarante- ing Unions (including Re-insurance Societies).	Agricultural (including Cattle Insurance Societies).	Non- Agricultural.	Total number of Societies.	Number of Societies per 100,000 inhabitants.
1	2	3	4	5	6	7	8
Madras	41.4	30	136	4,218	641	5,025	12.1
Bombay	18.6	14	64	2,095	398	2,571	13.8
Bengal	44.6	65	6	4,977	360	5,408	12.1
Bihar and Orissa	34.5	39	64	2,774	134	3,011	8.7
United Provinces	47.2	65	10	3,498	148	3,721	7.9
Punjab	19.6	80	1	6,853	240	7,174	36.6
Burma	10.6	11	410	3,805	169	4,395	41.5
Central Provinces and Berar	14.0	35	295	4,456	99	4,885	34.9
Assam	6.7	15	3	412	45	475	7.1
Coorg	0.2	..	..	103	6	109	54.5
Ajmer-Merwara	0.5	6	1	425	19	451	90.2
Hyderabad Administered Area	0.1	..	..	..	4	4	4.0
Delhi	0.4	..	..	12	13	25	6.2
TOTAL (BRITISH INDIA)	..	360	990	33,628	2,276	37,254	..
Mysore	5.6	18	..	1,162	222	1,402	25.0
Baroda	2.0	4	..	445	42	491	24.5
Hyderabad	13.4	10	..	1,120	122	1,252	9.4
Bhopal	0.7	8	4	361	..	373	53.3
TOTAL (INDIAN STATES)	..	40	4	3,088	386	3,518	..
GRAND TOTAL	..	400	994	36,716	2,662	40,772	..

NOTE.—For detailed statistics, see "Statements showing Progress of the Co-operative Movement in India" published by this Department

No. 74.—Number of Members for all India showing the increase since 1906-07

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20
1	2	3	4	5	6	7	8
Central (including Provincial and Central Banks and Banking Unions) . . .	1,987	23,677	47,776	76,195	91,494	107,017†	127,026
Supervising and Guaranteeing Unions (including Re-insurance Societies) . .			5,607	8,270	9,997	13,706	17,274
Agricultural (including Cattle Insurance Societies)	107,643	459,096	716,858*	784,252*	857,607†	974,216	1,181,718
Non-Agricultural	54,267	89,157	148,195	176,708	204,157	261,675	339,430
TOTAL NUMBER OF MEMBERS OF PRIMARY SOCIETIES	161,910	548,253	865,053	960,960	1,061,764	1,235,891	1,521,148

* Excluding members of Cattle Insurance Societies

† Excluding members of Cattle Insurance Societies in Bombay and in the United Provinces

‡ Revised figure

No. 75.—Number of Members by Provinces for 1919-20 only.

Province.	Population in millions.	Central (including Provincial and Central Banks and Banking Unions).	Supervising and Guar- anteeing Unions (including Re-insurance societies).	Agricultural (including Cattle Insu- rance Socie- ties).	Non- Agricultural.	Total number of Members of primary Societies.	Number of Members of primary Societies per 1,000 inhabitants.
1	2	3	4	5	6	7	8
Madras	41.4	6,203	3,540	231,101	96,347	327,448	7.9
Bombay	18.6	5,987	377	155,976	76,061	232,037	12.4
Bengal	44.6	9,119	221	157,159	50,676	207,835	4.7
Bihar and Orissa	34.5	5,067	3,056	79,732	16,360	96,092	2.8
United Provinces	47.2	7,344	103	89,522	7,564	97,086	2.1
Punjab	19.6	7,476	13	183,025	14,891	197,916	10.1
Burma	10.6	4,069	3,954	84,000	16,869	100,869	9.5
Central Provinces and Berar	14.0	73,938	5,885	71,623	4,682	76,305	5.5
Assam	6.7	1,228	53	18,520	5,517	24,037	3.6
Coorg	0.2	..	..	4,562	519	5,081	25.4
Ajmer-Merwara	0.5	1,244	11	12,084	4,013	16,097	32.1
Hyderabad Administered Area	0.1	..	..	..	306	306	3.0
Delhi	0.4	..	..	201	178	379	0.9
TOTAL (BRITISH INDIA)	..	121,675	17,213	1,087,565	293,983	1,381,488	..
Mysore	5.6	2,494	..	51,942	38,243	90,185	16.1
Baroda	2.0	619	..	12,734	2,384	15,118	7.5
Hyderabad	13.4	1,697	..	24,405	4,820	29,225	2.2
Bhopal	0.7	541	61	5,132	..	5,132	7.3
TOTAL (INDIAN STATES)	..	5,351	61	94,213	45,447	139,660	..
GRAND TOTAL	..	127,026	17,274	1,181,718	339,430	1,521,148	..

NOTE.—For detailed statistics, see "Statements showing Progress of the Co-operative Movement in India" published by this Department.

CO-OPERATIVE SOCIETIES (120)

No. 76.—Working Capital for all India showing the increase since 1906-07.

	Average for 4 years from 1906-07 to 1909-10.	Average for 5 years from 1910-11 to 1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.
1	2	3	4	5	6	7	8
	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)
Share capital paid up	13,19	88,87	1,77,70	2,12,23	2,45,48.5	2,84,33	3,40,09
Loans and deposits held at the end of the year from Members	14,12	88,28	67,37	79,01	89,41	1,08,95	1,37,02
Loans and deposits held at the end of the year from Societies	13,59	1,93,42*	26,20	32,30	44,86	61,76	73,94
Loans and deposits held at the end of the year from Provincial or Central Banks	..	..	3,31,28	4,01,72	4,77,37	5,78,93	7,30,70
Loans and deposits held at the end of the year from Government	5,86	10,87	15,99	17,25	23,27	34,03	37,38
Loans and deposits held at the end of the year from Non-Members and other sources	19,69	1,41,98	3,35,33	3,88,37	4,44,80	5,36,92	6,41,78
Reserve and other Funds	1,67	25,00	78,80	92,04	1,15,74.5	1,50,22	1,79,80
TOTAL .	68,12	5,48,42	10,32,67	12,22,92	14,40,94	17,55,14†	21,40,71

* Includes loans from Provincial or Central Banks
† Revised figure

No. 77.—Working Capital by Provinces for 1919-20 only.

Provinces.	Popula- tion in millions.	Share Capital paid up.	LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserve and other Funds.	Total.	Number of annas per head of popu- lation.
			Members.	Societies.	Provincial or Central Banks.	Govern- ment.	Non- Members and other sources.			
1	2	3	4	5	6	7	8	9	10	11
		R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	R(1,000)	As.
Madras	41.4	50,25	24,60	16,63	1,58,38	33	1,29,37	15,38	3,94,89	15
Bombay	18.6	37,29	51,34	13,51	58,81	4,21	81,69	13,70	2,60,55	22
Bengal	44.6	34,32	20,06	3,11	1,05,49	34	95,44	23,86	2,82,62	10
Bihar and Orissa	34.5	8,81	3,74	2,08	37,21	25	30,88	8,03	91,00	4
United Provinces	47.2	25,18	2,42	84	30,77	4	37,74	17,16	1,14,15	4
Punjab	19.6	66,27	12,21	16,93	76,50	60	52,85	51,07	2,76,43	23
Burma	10.6	39,52	4,14	8,14	67,01	18,53	88,17	22,06	2,47,57	37
Central Provinces and Berar	14.0	21,73	2,47	8,83	1,31,18	..	70,32	12,29	2,46,82	28
Assam	6.7	1,99	2,01	62	2,36	7	5,07	2,05	14,17	3
Coorg	0.2	78	20	8	..	1	19	49	1,75	14
Ajmer-Merwara	0.5	6,71	6	10	14,64	16	14,42	2,43	38,52	123
Hyderabad Administered Area	0.1	13	7	..	..	..	3	1	24	3
Delhi	0.4	1	..	..	9	..	5	..	15	1
TOTAL (BRITISH INDIA)	..	2,92,99	1,23,32	70,87	6,82,39	24,54	6,06,22	1,68,53	19,68,86	..
Mysore	5.6	33,41	9,59	2,38	10,86	9	15,88	5,79	78,00	22
Baroda	2.0	1,80	2,99	31	7,30	2,53	6,78	2,24	23,97	19
Hyderabad	13.4	11,70	1,12	38	24,27	10,22	12,90	3,20	63,79	8
Bhopal	0.7	19	..	..	5,88	..	..	2	6,09	13
TOTAL (INDIAN STATES)	..	47,10	13,70	3,07	48,31	12,84	35,56	11,27	1,71,85	..
GRAND TOTAL	..	3,40,09	1,37,02	73,94	7,30,70	37,38	6,41,78	1,79,80	21,40,71	..

NOTE.—For detailed statistics, see "Statements showing Progress of the Co-operative Movement in India" published by this Department

LIFE ASSURANCE

[FOR TABLES, SEE PAGES 123 AND 124]

The history of Indian Life Assurance Companies can be traced as far back as 1829, when the Madras History Equitable Assurance Company was started in Madras. Of the existing life assurance companies in other parts of India, the Christian Mutual started its business in the Punjab in 1847. The Bombay Mutual Assurance commenced business in the year 1871. In Bengal, Life Assurance business does not appear to have begun until 1891, when the Hindu Provident Fund came into existence. It took, however, several years before the business began to become popular in this country, and it was not until 1906 and subsequent years that a number of companies were established in the different provinces. No reliable statistics regarding Indian Life Assurance Companies were available until the Provident Insurance Societies Act, V of 1912, and the Indian Life Assurance Companies Act, VI of 1912, were passed for the regulation of Life Assurance Companies doing business in British India.

The tables (Nos. 78—80) show the statistics relating to Indian Life Assurance Companies, furnished by the Actuary to the Government of India. They deal with companies registered and working in India, and relate to the five years ending 1919. The statistics relate to the years ending on different dates for the different companies. The number of companies dealt with under Act, VI of 1912, was 39 in 1915, 42 in 1916, 41 in 1917, 41 in 1918 and 42 in 1919.* These statistics exclude foreign companies, working in India, which comply with the provisions of the British Assurance Companies Act of 1909 and are partially exempt from the Indian Act of 1912. The tables also exclude companies and funds which have been granted complete exemption from compliance with the Act, namely, (a) pension and other funds connected with the Indian Government Services, (b) the many small societies which, on account of either the sum or the premium stated in their policies being under certain specified limits, are subject to the Indian Provident Insurance Societies Act, (c) certain pension and annuity funds, and (d) companies which are no longer issuing policies in India.

The total income shown in the Life Assurance Revenue Accounts of the companies dealt with in these Income statistics was Rs. 1,69 lakhs in 1919 against Rs. 1,54 lakhs in 1918, Rs. 1,44 lakhs in 1917, Rs. 1,37 lakhs in 1916, and Rs. 1,41 lakhs in 1915. The sources from which the income was derived, and the proportion of the amount derived from each source in 1919, are noted below :—

	Income Rs. (1,000)	Proportion to total income Per cent.
Premiums and annuities	1,28,21	75.9
Interests and rents, etc. (less tax)	39,07	23.1
Other items of receipts	1,72	1.0
Total	1,69,00	100

This income was disposed of as follows :—

	Payment Rs. (1,000)	Proportion to total payment Per cent.	Outgo
Claims by death	51,25	30.3	
„ „ survival	24,09	14.3	
Surrenders	2,90	1.7	
Annuities and pensions	.93	.6	
Bonus in cash and reduction of premium	1,05	.6	
Dividends to share-holders	58	.3	
Expenses	31,79	18.8	
Depreciation, transfer to investment reserve funds, etc.	5,26	3.1	
Increase to funds	51,15	30.3	
Total	1,39,00	100	

The total expenses in connection with life assurance business amounted to 24.8 per cent of the premium income in 1919, as against 21.9 per cent in 1918, 20 per cent in 1917, 20.5 per cent in 1916, and 21 per cent in 1915.

The life assurance funds of Indian companies amounted to Rs. 7,88 lakhs in 1919, against Rs. 7,37 lakhs in 1918, and Rs. 7,19 lakhs in 1917. These funds in 1919 earned interest at the rate of 5.27 per cent on the average, after deduction of income-tax. The total amount of paid-up capital of the companies at the end of the year amounted to about Rs. 46 lakhs, and the total realisable assets, consisting of mortgages, loans, Government promissory notes, debentures and shares, house property and other investments, stocks, interests, deposits, etc., amounted to Rs. 9,68 lakhs.

The following table illustrates the distribution of assets among the different classes of investments held by Indian companies :—

Nature of Assets	Amount. Rs. (1,000)	Proportion to total assets Per cent.
Mortgages and Loans on rates	21,67	2.3
Debentures, including Indian Municipal Securities	1,43,75	14.9
Preference, Guaranteed and Ordinary shares	23,92	2.5
House and Landed Property	63,27	6.6
Outstandings	16,28	1.7
Loans on Personal Securities	3,67	.4
„ „ on Policies	75,87	7.9
Indian Government Securities	5,86,22	60.2
Accrued interest	11,30	1.2
Cash, stamps, etc.	17,02	1.8
Preliminary expenses, etc.	4,62	.5
Total	9,67,59	100

* For the names of the companies included in these tables, a reference is invited to the Blue Book for 1919 relating to Returns from Life Assurance Companies doing business in British India (Seventh Issue) published by the Actuary to the Government of India.

LIFE ASSURANCE

New policies	The total amount of new sums assured by Indian companies during the year 1919 was over R4,49 lakhs. Details for the different kinds of policies are given in the marginal table. Over four-fifths of the total amount is under endowment assurance policies, providing for payment of the sum assured at the end of the stipulated period or at the death of the life assured, if it occurs previously. Whole Life Policies come second in point of magnitude with a total of R33 lakhs.		
	Policies	Sums assured R(1,000)	Proportion to total Per cent.
	Whole Life	33,33	74
	Limited Payment	29,12	65
	Endowment Assurance	3,72,88	83.0
	Children's Endowments and other classes	13,73	3.1
	The average rate of annual premium payable under the policies issued by Indian companies is nearly $5\frac{1}{2}$ per cent of the sum assured.		
Sums assured	The total sums assured, including bonus additions under the policies (both old and new) in force at the end of the year 1919, was over R28 crores. This is over R3 crores, or 12 per cent, more than the corresponding amount at the end of the year 1918.		
Stamp duty on Policies	Prior to 1916 the minimum rate of stamp duty on policies was six annas for a policy insuring a sum not exceeding R1,000. In order to encourage industrial life insurance in India the duty was reduced in 1916 to two annas for policies of R250 and under, and four annas for policies of over R250 but not exceeding R500.		
Post Office Insurance Fund	The Post Office Insurance Fund was instituted by the Government of India for the benefit of the postal employees in 1885, and was extended to almost all the Civil Departments of Government with effect from 1898. This Fund does not come under the operation of the Indian Life Assurance Companies Act. The limit of Assurance permissible under the rules of this Fund, which was previously R4,000, has now been raised to R10,000 with effect from 25th November 1920. The salient features of the transactions of this Fund, which are not included in these tables of the Volume, are noted below :—		

Amount of Income and Outgo of the Post Office Insurance Fund for the five years ending 1919-20.

	1915-16	1916-17	1917-18	1918-19	1919-20
	R (1,000)	R (1,000)	R (1,000)	R (1,000)	R (1,000)
INCOME—					
Balance at the beginning of the year	1,14,18	(b) 1,23,18	(b) 1,33,31	(b) 1,42,93	(b) 1,51,40
Premium	14,36	14,59	15,05	15,26	16,41
Consideration for monthly allowances	2	5	12	3	1
Net interest	4,10	4,42	4,76	5,10	5,36
Other receipts	1	1	1	1	2
TOTAL	1,32,67	(c) 1,42,30	1,53,25	1,63,33	1,73,20
OUTGO—					
Claims by death (a)	1,39	1,14	1,90	1,86	2,22
Claims by maturity (a)	5,39	5,29	5,97	7,71	9,00
Surrenders	1,99	1,85	1,71	1,59	1,11
Allowances paid	8	6	7	7	6
Medical fees paid	6	7	6	8	17
Refunds including medical fees refunded	3	3	2	4	6
Cost of establishment, printing, ...	57	59	61	62	75
Balance at the end of the year	1,23,16	1,33,27	1,42,91	1,51,36	1,59,83
TOTAL	1,32,67	1,42,30	1,53,25	1,63,33	1,73,20

Numbers of Policies and the amount of new sums Assured under each class of Policy in the Post Office Insurance Fund and of total Number and sum Assured remaining in force at the close of each of the five years ending 1919-20.

	1915-16		1916-17		1917-18		1918-19		1919-20	
	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount
		R (1,000)		R (1,000)		R (1,000)		R (1,000)		R (1,000)
NEW SUMS ASSURED UNDER—										
Life Insurance Policies	267	4,51	322	5,23	332	4,93	387	6,41	582	10,10
Endowment Assurance Policies	1,409	16,35	1,418	20,23	1,234	17,88	1,387	21,35	3,337	44,96
Monthly Allowance Contracts issued	3	(d)	3	(d)	5	(d)	2	(d)	2	(d)
TOTAL	1,679	20,86	1,743	25,46	1,571	22,81	1,176	27,76	3,921	55,06
Total sums assured in force at the end of the period	25,886	3,57,76	26,5,98	3,71,22	27,176	3,81,67	27,889	3,96,40	30,778	4,38,03

NOTE.—Compiled from statistics published in Annual Reports of Posts and Telegraphs

(a) Including bonus, etc.

(b) Revised figures

(c) Defective in detail

(d) Amount of new sums assured was R16 in 1915-16; R36 in 1916-17; R83 in 1917-18; R32 in 1918-19, and R8 in 1919-20

LIFE ASSURANCE*

No. 78.—AMOUNT of INCOME and OUTGO of INDIAN LIFE ASSURANCE COMPANIES for the five years ending 1919.

	1915	1916	1917	1918	1919
Number of Companies dealt with	39	42	41	41	42
INCOME					
Premiums for Life Assurance and Contingent annuities.	R 1,06,74,499	R 1,06,76,565	R 1,10,22,675	R 1,13,97,043	R 1,28,17,712
Single Premium for immediate annuities	9,496	3,479	21,638	36,900	3,624
Net interest, dividends, and rents	27,54,171	29,53,895	32,83,148	35,98,278	39,07,533
Other receipts	6,35,236	80,379	90,334	3,58,120	1,71,623
TOTAL	1,40,72,402	1,37,14,318	1,44,17,793	1,53,90,341	1,69,00,492
OUTGO					
Claims by death	35,20,735	35,98,935	34,59,233	54,98,045	51,24,983
Claims by survivorship	14,65,378	13,53,085	18,79,115	19,64,325	24,09,473
Surrenders	2,79,562	3,08,806	4,15,206	3,43,738	2,90,223
Annuities and pensions	1,06,381	1,14,515	91,603	95,034	93,311
Bonus in cash and in reduction of premiums	1,48,716	1,39,623	1,61,624	1,08,298	1,05,060
Dividends (a)	54,600	54,600	64,631	63,630	58,033
Expenses of management	22,55,822	21,88,137	22,14,693	25,01,472	31,79,104
Depreciation, transfer to investment reserve fund, etc.	20,99,946	51,76,480	27,19,535	32,22,382	5,25,781
Increase to Life Assurance Funds	41,42,262	7,80,137	34,12,153	15,93,417	51,14,524
TOTAL	1,40,73,402	1,37,14,318	1,44,17,793	1,53,90,341	1,69,00,492

* Compiled from statistics furnished by the Actuary to the Government of India

(a) Excludes the dividends of Life Assurance Companies transacting also other classes of business

No. 79.—AMOUNT of LIFE ASSURANCE FUNDS, PAID-UP CAPITAL, and TOTAL REALISABLE ASSETS of INDIAN LIFE ASSURANCE COMPANIES for the three years ending 1919.

Liabilities.	1917	1918	1919
	R	R	R
Life Assurance Funds	7,19,40,583	7,36,77,827	7,87,79,213
Paid-up capital (about)	41,66,830	43,43,279	45,96,003
TOTAL	7,61,07,413	7,80,21,106	8,33,75,216
TOTAL REALISABLE ASSETS			
Mortgages on property in India	29,91,632	14,38,816	21,67,104
Loans on Companies' policies within their surrender values	68,50,702	73,07,171	75,86,813
personal security, etc.	2,02,492	2,30,657	3,67,101
War Loan	35,74,336	1,11,25,437	1,53,87,163
4 per cent Government Promissory Notes *	27,86,225	23,12,870	23,27,594
3½ per cent Government Promissory Notes *	4,56,32,311	3,70,12,536(a)	3,75,52,321(a)
3 per cent Government Promissory Notes *	41,43,672	34,72,845	33,55,066
Indian Municipal, Port Trust, and Improvement Trust securities, etc.	1,44,76,983	1,38,76,338	1,43,74,711
Shares in Indian Companies	18,97,939	15,13,204	23,91,911
Land and House property	51,08,671	57,18,260	63,27,244
Agents, balances, outstanding premiums, and outstanding interests, etc.	14,24,325	15,29,343	16,28,584
Accrued interest	9,56,247	10,15,612	11,30,097
Deposit, cash, stamps, etc.	23,53,485	28,91,523	17,01,956
Furniture	2,34,951	2,41,231	2,43,245
Miscellaneous assets	2,03,462	7,31,175	2,18,451
TOTAL	9,28,37,433	9,04,17,018	9,67,59,361

* Some Companies have their holding of Government Securities at cost price, some at par, some at market rates, and some at other rates.

(a) The decrease is due to the fact that some of the Companies have written down their holdings in this security.

LIFE ASSURANCE

(124)

No. 80.—AMOUNT of NEW SUMS ASSURED under each class of POLICY and of TOTAL SUM ASSURED remaining in force at the close of each of the five years ending 1919.

	1915	1916	1917	1918	1919
	R	R	R	R	R
NEW SUMS ASSURED UNDER—					
Whole Life Policies	24,62,360	21,29,068	17,53,505	20,08,255	33,33,118
Limited Payment Policies	18,23,100	13,55,821	18,76,400	22,79,250	29,12,500
Endowment Assurance Policies	1,73,40,204	1,35,40,669	1,71,75,107	2,33,17,791	3,72,87,687
Children's Endowments and other classes	8,08,901	5,15,631	15,43,250	9,53,848	13,72,865
TOTAL	2,24,34,565	1,75,41,189	2,23,48,262	2,85,59,144	4,49,06,170
Total sum assured in force at the end of the period (plus bonus additions)	22,82,57,473	22,13,40,665	23,98,54,447	25,11,77,126	28,23,19,175

Part II

Principal Heads of Revenue,—Land Revenue,
Opium, Salt, Stamps, Excise, etc.

LAND REVENUE

[FOR TABLES, SEE PAGES 128 AND 129]

This section shows the details of land revenue receipts and expenditure. Five years' figures have been given in each table for each province.

The total land revenue, which represents nearly a quarter of the total revenue of India, is made up on the average of the last five years, chiefly of receipts under the heads stated in the margin. Receipts from the

	per cent.	
Ordinary land revenue	89.2	sale of proprietary right, waste lands, etc., and
Assessment of alienated lands less quit-rents	2.7	recovery of survey and settlement charges together
Capitation tax	2.8	amounted to 2 per cent. Land revenue due to irri-
Fisheries and miscellaneous revenue	3.3	gation amounts to R2 $\frac{3}{4}$ crores and represents about

8 per cent of the total land revenue, and is deducted therefrom to arrive at the net land revenue.

The ordinary land revenue amounts to about R31 $\frac{3}{4}$ crores, of which about R7 crores are contributed by Madras, R6 $\frac{1}{2}$ crores by the United Provinces, R4 $\frac{1}{4}$ crores by Bombay, R3 $\frac{1}{2}$ crores by the Punjab, about R3 crores by Burma, R2 $\frac{3}{4}$ crores by Bengal, nearly 2 crores by the Central Provinces and Berar, R1 $\frac{1}{2}$ crores by Bihar and Orissa, R $\frac{3}{4}$ crore by Assam, and about R $\frac{1}{4}$ crore by the North-West Frontier Province. The permanent settlement system obtains over the greater part of Bengal and Bihar, nearly a third of the Madras Presidency, some districts of the United Provinces, and a few other scattered tracts. In 1919-20 there was an increase of R216 lakhs over the preceding year.

Over 97 per cent of the receipts from assessment of alienated lands less quit-rents is contributed by the Bombay Presidency. The Punjab contributes about 2 per cent, while the share of Bengal is below 1 per cent.

Burma contributed 97 per cent of the capitation tax, the remaining 3 per cent being contributed mainly by Assam.

Burma is responsible for two-thirds of the receipts under fisheries and miscellaneous revenue. The Punjab and the United Provinces contribute R11 $\frac{1}{2}$ lakhs and 6 $\frac{1}{4}$ lakhs respectively. Bihar and Orissa, the North-West Frontier Province, Bengal, Bombay, Madras, the Central Provinces and Berar, and Assam, follow with shares varying from R4 $\frac{1}{2}$ lakhs to R1 $\frac{1}{2}$ lakhs each.

Land revenue due to irrigation is derived chiefly from Madras, the Punjab, the United Provinces, and Bombay. In the last five years this item of revenue has increased from R2,66 lakhs to R2,92 lakhs or by 10 per cent, the year under review (1919-20) showing an increase of about 2 per cent as compared with the preceding year.

The expenditure on land revenue (including district administration) is about 17 per cent of the receipts and represents about 4 per cent of the total expenditure. The detailed items are, on the five years' average,

	per cent	
Charges of district administration	46.1	stated in the margin. The expenditure on
District charges	25.0	district administration is highest in the United Pro-
Survey and settlements	11.4	vinces, which is answerable for over 19 per cent.
Allowances to district and village officers	9.8	Madras comes next with a share of 18 per
Commissions on collections	4.5	cent, Bombay accounts for about 17 per cent,
Management of Government estates and grazing		Bengal for 10 per cent, Burma and the Punjab
lands	2.2	for 9 per cent each, Bihar and Orissa for

for about 5 per cent, Assam for 3 per cent, and the North-West Frontier Province for about 2 per cent.

Bengal leads with a share of 29 per cent of the expenditure on survey and settlements, Madras accounts for 20 per cent, Bihar and Orissa for 14 per cent, the Punjab for 10 per cent, Burma and the Central Provinces and Berar for 7 per cent each, the United Provinces for 6 per cent, and Bombay and Assam for 2 per cent each.

The United Provinces account for nearly 25 per cent of the expenditure under district charges. Bombay comes next with 20 per cent, Madras with 19 per cent, the Punjab with 12 per cent, Burma with 10 per cent, and the Central Provinces and Berar 8 per cent.

Nearly the whole (96 per cent) of the charges on account of commissions on collection is incurred in Burma and Assam.

Madras is answerable for about 59 per cent of the expenditure under "Allowances to district and village officers," Bombay 23 per cent, and the Central Provinces and Berar about 18 per cent.

LAND REVENUE.

No. 1.—LAND REVENUE RECEIPTS in each PROVINCE in each official year, 1915-16 to 1919-20

		Ordinary Land Revenue	Assess- ment of alienated lands, less quit- rents	Capita- tion tax	Sale of proprie- tary right, waste lands, etc.	Fisheries and miscel- laneous revenue (b)	Recovery of survey and settlement charges	Total	Deduct Land Revenue due to irrigation	Net Land Revenue
		Rs	R	R	R	R	R	R	R	R
India, General (a)	1915-16	18,01,448	..	804	46,387	2,24,361	..	20,73,000	..	20,73,000
	1916-17	19,57,553	..	2,319	7,508	2,27,098	..	21,94,478	..	21,94,478
	1917-18	19,24,829	..	1,219	22,170	2,21,882	..	21,70,100	..	21,70,100
	1918-19	17,38,086	..	1,000	26,435	2,27,873	..	19,93,394	..	19,93,394
	1919-20	18,09,137	..	726	11,492	1,94,125	..	20,15,480	..	20,15,480
Bengal	1915-16	2,76,89,668	69,172	21,655	2,59,424	1,52,183	17,04,498	2,98,96,600	..	2,98,96,600
	1916-17	2,75,62,397	68,618	20,002	85,290	1,80,309	29,67,568	3,08,84,184	..	3,08,84,184
	1917-18	2,71,46,355	67,427	1,544	1,05,131	1,87,919	24,73,211	2,99,81,587	..	2,99,81,587
	1918-19	2,79,69,212	67,473	23,256	54,093	2,51,331	21,65,431	3,05,30,796	..	3,05,30,796
	1919-20	2,82,07,697	68,116	883	58,305	2,52,778	15,08,748	3,00,96,527	..	3,00,96,527
Madras	1915-16	6,92,46,470	..	..	2,00,511	3,46,881	..	6,97,93,862	1,06,97,361	5,90,96,501
	1916-17	6,93,17,510	..	..	2,55,589	4,43,585	..	7,00,16,684	1,02,08,047	5,98,08,637
	1917-18	6,94,50,831	..	..	3,78,541	4,93,760	..	7,03,23,132	1,08,32,923	5,94,90,209
	1918-19	6,83,52,185	..	..	1,71,657	5,94,834	..	6,91,18,676	1,05,47,031	5,85,71,644
	1919-20	7,01,30,691	..	..	6,74,621	4,56,274	..	7,12,61,586	1,15,03,215	5,97,58,371
Bombay	1915-16	4,54,33,966	93,05,578	..	..	2,45,269	..	5,49,84,813	28,39,102	5,21,45,711
	1916-17	4,46,77,986	92,17,333	..	..	2,11,768	..	5,41,07,087	29,08,903	5,11,98,184
	1917-18	4,21,45,159	94,13,541	..	..	2,69,281	..	5,18,27,981	26,73,775	4,91,54,206
	1918-19	3,50,57,766	94,81,313	..	..	3,13,733	..	4,48,52,812	19,55,908	4,28,96,904
	1919-20	4,58,50,891	94,02,197	..	..	2,95,442	..	5,55,48,530	27,10,764	5,28,37,766
United Provinces	1915-16	6,86,80,660	..	..	7,398	6,52,154	..	6,93,40,212	19,52,288	6,73,87,924
	1916-17	6,59,82,538	..	..	5,828	6,19,885	..	6,66,08,251	20,64,095	6,45,44,156
	1917-18	6,65,38,942	..	..	1,274	6,15,226	..	6,71,55,442	20,79,719	6,50,75,723
	1918-19	5,87,83,698	..	..	4,095	5,97,995	..	5,93,85,788	20,87,515	5,72,98,273
	1919-20	6,77,65,180	..	..	27,850	6,51,174	..	6,84,44,204	21,04,515	6,63,39,689
Bihar and Orissa	1915-16	1,49,43,573	7,268	652	5,783	1,35,558	6,90,159	1,57,82,993	..	1,57,82,993
	1916-17	1,52,85,721	7,422	1,105	16,241	1,55,936	10,62,980	1,65,29,355	..	1,65,29,355
	1917-18	1,45,05,041	7,261	2,945	9,328	1,85,585	9,85,871	1,56,96,031	..	1,56,96,031
	1918-19	1,56,85,066	7,334	207	3,740	1,70,098	4,71,287	1,63,37,732	..	1,63,37,732
	1919-20	1,54,17,833	7,313	45	5,431	2,44,353	8,67,763	1,65,42,738	..	1,65,42,738
Punjab	1915-16	3,46,40,273	1,68,786	..	31,10,307	8,50,559	..	3,87,69,925	1,07,92,333	2,79,77,592
	1916-17	3,63,94,605	1,69,553	..	29,35,471	9,51,673	..	4,04,51,302	1,19,31,294	2,85,20,008
	1917-18	3,72,34,724	1,70,497	..	34,37,615	10,18,220	..	4,18,61,056	1,06,78,519	3,11,82,537
	1918-19	3,66,70,748	1,75,049	..	39,50,755	13,26,425	..	4,21,22,977	1,36,04,267	2,85,18,710
	1919-20	3,73,44,808	1,81,220	..	45,65,980	16,30,878	..	4,37,22,886	1,25,14,185	3,12,08,701
Burma	1915-16	2,95,71,870	..	96,53,672	2,255	74,26,403	9,627	4,66,53,827	2,45,775	4,64,18,052
	1916-17	3,02,98,425	..	97,08,605	4,704	75,74,709	8,630	4,75,95,073	2,23,853	4,73,71,220
	1917-18	2,41,05,948	..	97,53,012	42,567	76,32,078	8,638	4,15,42,243	1,68,433	4,13,73,810
	1918-19	3,43,14,817	..	94,69,496	6,471	79,14,170	8,629	5,17,13,583	2,61,404	5,14,52,179
	1919-20	2,92,20,749	..	94,44,733	1,489	87,61,964	8,510	4,74,37,445	2,34,586	4,72,02,859
Central Provinces and Berar	1915-16	1,94,52,387	..	..	2,909	2,93,202	..	1,97,48,498	5,168	1,97,43,330
	1916-17	1,94,54,170	..	..	36,641	3,63,476	..	1,98,54,287	5,873	1,98,48,414
	1917-18	1,93,04,982	..	..	28,892	3,27,892	..	1,96,61,766	5,961	1,96,55,805
	1918-19	1,72,90,146	..	..	12,366	2,94,261	..	1,75,96,773	7,748	1,75,89,025
	1919-20	2,17,08,312	32	..	10,387	2,92,909	..	2,20,11,640	8,469	2,20,03,171
Assam	1915-16	71,43,182	..	2,70,377	36,477	3,66,417	..	78,16,453	..	78,16,453
	1916-17	69,14,257	..	2,59,320	25,777	3,80,359	..	75,79,713	..	75,79,713
	1917-18	74,31,305	..	2,89,713	17,814	3,83,839	..	81,22,671	..	81,22,671
	1918-19	81,98,303	..	2,70,413	21,285	4,05,438	..	88,95,439	..	88,95,439
	1919-20	83,47,598	..	3,07,928	22,533	4,37,275	..	91,15,334	..	91,15,334
North- West Frontier Province	1915-16	20,44,592	4,730	..	722	1,52,989	..	22,03,033	73,778	21,29,255
	1916-17	20,37,882	4,753	..	..	1,62,555	..	22,05,190	64,563	21,40,627
	1917-18	21,36,097	4,768	..	2,503	1,56,735	..	23,00,103	94,096	22,06,007
	1918-19	21,56,528	4,763	..	1,206	2,05,851	..	23,68,348	1,03,281	22,65,067
	1919-20	19,97,964	4,760	..	2,308	1,25,683	..	21,30,715	1,02,205	20,28,510
TOTAL	1915-16	32,06,48,089	95,55,534	99,47,160	36,72,173	1,08,45,976	24,04,284	35,70,73,216	2,66,05,805	33,04,67,411
	1916-17	31,98,83,044	94,67,679	99,91,351	33,73,049	1,12,71,353	40,39,128	35,80,25,604	2,74,06,628	33,06,18,976
	1917-18	31,19,24,213	96,63,494	1,00,48,433	40,45,835	1,14,92,417	34,67,720	35,06,42,112	2,65,33,426	32,41,08,686
	1918-19	30,62,16,555	97,35,932	97,64,372	42,52,103	1,23,02,009	26,45,347	34,49,16,318	2,85,67,154	31,63,49,164
	1919-20	32,78,00,860	96,63,638	97,54,315	53,80,396	1,33,42,855	23,85,021	36,83,27,085	2,91,77,939	33,91,49,146

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes Ajmer-Merwara, Coorg, Bangalore, Baluchistan and Central India Agencies

(b) The chief reasons why the receipts under this head are so large in Burma and so small in Bengal are (1) the Burma figures of miscellaneous revenue include a large amount derived from petroleum, which does not occur in Bengal; (2) owing to the permanent settlement the Government receipts from fisheries in Bengal are very small as compared with those in Burma where there is no permanent settlement.

No. 2—LAND REVENUE EXPENDITURE in each PROVINCE in each official year, 1915-16 to 1919-20

		Charges of District Administration	Survey and settlements (a)	Directorate (b)	District charges	Management of Government estates and grazing lands	Commissions on collections (c)	Allowances to District and Village officers	Other charges	Total expenditure
		R	R	R	R	R	R	R	R	R
India, General	1915-16	4,01,547	1,37,738	12,261	1,81,547	1,620	15,063	..	..	7,49,776
	1916-17	4,00,581	1,30,480	12,255	1,76,644	1,620	12,965	..	..	7,34,545
	1917-18	4,15,350	1,27,045	13,364	1,79,794	1,620	13,149	..	..	7,50,322
	1918-19	4,42,125	1,22,828	4,520	1,91,984	1,620	15,626	..	..	7,78,703
	1919-20	5,05,500	1,49,338	4,050	2,22,080	1,620	13,711	..	..	8,96,308
Bengal	1915-16	28,62,569	21,22,293	48,051	22,750	4,39,200	17,369	..	..	55,12,232
	1916-17	28,71,100	18,48,675	40,435	21,966	4,39,845	14,880	..	..	52,36,901
	1917-18	27,75,971	18,82,396	42,871	21,351	5,54,531	9,399	..	..	52,86,519
	1918-19	28,14,655	20,22,515	37,405	25,465	8,47,812	23,167	..	..	57,71,019
	1919-20	30,09,008	20,34,731	41,227	24,718	5,88,334	16,585	..	..	57,14,603
Madras	1915-16	47,12,138	12,20,056	63,061	28,85,068	..	..	34,55,249	19,442	1,23,55,014
	1916-17	47,86,543	10,82,909	60,991	28,71,620	..	..	34,62,242	11,928	1,22,76,233
	1917-18	48,10,364	13,18,140	25,307	28,75,646	..	..	34,44,241	7,320	1,24,81,018
	1918-19	50,88,069	14,76,969	28,383	29,47,457	..	..	34,40,894	7,390	1,29,89,162
	1919-20	54,82,414	15,80,308	27,225	28,91,508	..	..	34,86,830	8,087	1,35,76,372
Bombay	1915-16	42,30,131	1,30,480	2,24,381	27,45,234	..	..	13,28,505	..	86,58,731
	1916-17	39,58,730	1,19,549	1,87,338	27,24,546	..	..	12,67,768	..	82,57,931
	1917-18	41,10,009	95,953	1,67,309	26,86,656	..	..	13,75,013	..	84,34,940
	1918-19	50,64,954	1,30,677	2,00,219	34,24,302	..	..	13,75,539	..	1,01,95,691
	1919-20	57,99,199	1,60,040	1,91,956	38,73,340	..	..	14,51,151	..	1,14,75,686
United Provinces	1915-16	51,19,578	3,38,676	1,13,989	37,10,441	2,19,607	5,053	..	..	95,07,344
	1916-17	50,70,363	4,69,732	1,16,367	36,87,399	2,20,240	5,005	..	..	95,69,444
	1917-18	50,06,566	5,59,730	1,14,806	36,76,145	2,57,364	4,104	..	338	96,19,515
	1918-19	56,32,014	5,02,082	1,11,103	37,00,485	2,71,113	4,099	..	800	1,02,20,896
	1919-20	55,13,075	2,55,341	98,169	37,57,699	3,01,543	6,700	..	..	99,32,527
Bihar and Orissa	1915-16	17,95,292	11,28,078	21,463	97,959	2,73,695	3,647	..	..	33,20,134
	1916-17	17,82,574	9,97,645	15,576	76,953	3,38,036	3,492	..	..	32,14,276
	1917-18	18,03,193	10,14,203	19,387	78,548	3,11,378	3,125	..	..	32,29,834
	1918-19	17,94,680	8,71,670	22,657	86,357	3,47,522	3,646	..	..	31,26,532
	1919-20	19,95,663	7,43,900	19,989	97,950	3,91,153	4,262	..	..	32,52,917
Punjab	1915-16	23,85,013	8,20,306	46,186	16,55,266	30,757	..	9,159	..	49,46,687
	1916-17	23,07,320	6,83,614	46,278	15,74,300	1,09,363	..	8,558	..	47,29,433
	1917-18	23,42,610	6,58,636	44,304	15,73,642	27,160	..	12,255	..	46,58,607
	1918-19	24,05,441	6,92,670	42,391	17,28,713	58,533	..	13,014	..	49,40,762
	1919-20	26,86,240	6,91,225	47,867	20,93,934	2,53,962	..	4,759	..	57,77,987
Burma	1915-16	25,22,138	6,16,283	18,123	15,24,879	..	24,12,895	..	..	70,94,318
	1916-17	24,32,211	5,50,675	4,316	15,38,435	..	23,28,941	..	..	68,54,578
	1917-18	23,82,192	4,15,162	643	15,55,385	..	16,65,654	..	..	60,19,036
	1918-19	23,63,140	4,53,042	..	15,82,244	..	26,44,301	..	..	70,42,727
	1919-20	25,36,133	4,85,243	..	16,31,096	..	21,00,308	..	..	67,52,780
Central Provinces and Berar	1915-16	13,01,539	4,78,195	58,885	11,55,405	38,157	71,738	10,22,398	..	41,26,317
	1916-17	12,36,174	4,54,861	68,016	11,14,952	30,908	67,659	10,25,465	..	39,98,035
	1917-18	12,61,535	4,09,072	71,091	11,05,513	31,143	57,764	10,25,862	..	39,61,980
	1918-19	13,14,806	4,54,283	89,913	12,83,391	28,752	49,115	10,27,745	..	42,48,005
	1919-20	13,85,103	4,43,164	1,15,721	14,86,049	24,988	78,711	10,39,205	..	45,72,941
Assam	1915-16	8,22,396	1,92,867	9,006	2,28,964	1,672	3,80,046	2,599	..	16,37,550
	1916-17	8,40,069	1,93,640	8,495	2,29,714	2,010	3,66,361	3,556	..	16,43,845
	1917-18	8,40,276	1,50,081	4,353	2,27,633	4,120	3,63,519	3,220	..	15,93,202
	1918-19	8,37,155	67,062	9,922	2,22,976	7,634	3,91,937	2,629	..	15,39,315
	1919-20	9,17,392	63,664	14,569	2,43,431	7,494	3,97,698	3,389	..	16,47,637
North-West Frontier Province	1915-16	4,32,461	5,207	..	1,71,893	16,229	..	7,034	..	6,32,824
	1916-17	4,51,244	1,149	..	1,71,206	15,187	..	18,761	..	6,57,547
	1917-18	4,68,640	—153	..	1,73,446	15,296	..	9,649	..	6,66,878
	1918-19	4,80,518	1,712	..	1,72,716	20,401	..	16,233	..	6,91,580
	1919-20	5,63,803	7,280	..	2,26,044	16,970	..	10,274	..	8,24,371
TOTAL	1915-16	2,65,84,802	71,90,179	6,15,406	1,43,79,406	10,20,937	29,05,811	58,24,944	19,442	5,85,40,927
	1916-17	2,61,36,909	65,32,929	5,60,067	1,41,87,735	11,57,209	27,99,303	57,86,350	12,266	5,71,72,768
	1917-18	2,62,16,706	66,30,265	5,03,435	1,41,53,759	12,02,612	21,16,714	58,70,240	8,120	5,67,01,851
	1918-19	2,82,37,557	67,95,510	5,46,513	1,53,66,090	15,83,387	31,31,891	58,76,054	7,390	6,15,44,392
	1919-20	3,03,93,530	67,14,234	5,60,782	1,65,47,849	15,86,064	26,17,975	59,95,608	8,087	6,44,24,129

(a) In Bombay the settlement work is generally entrusted to ordinary administrative officers and not to officers specially appointed for the purpose as in other provinces

(b) In provinces other than Bombay this head shows charges on account of "supervision of land records" only, whereas in Bombay besides the supervision charges it includes other items, such as the cost of (1) Central Division Survey Party, (2) Alienation Office, Poona, (3) City Land Records Estate, and (4) special measurement operations and demarcation of waste lands in Sind

(c) Owing to the peculiar system of revenue collection in Burma and Assam the practice of collecting revenue by paying commission to the collecting agency is followed more largely in these provinces than elsewhere

FORESTS

[FOR TABLES, SEE PAGES 131 TO 150]

The tables in this section show statistics regarding State forests only, *i.e.*, lands administered as forests by the Forest Department of the Government of India under legal enactments for the time being in force dealing with forests. There are in British India immense forest areas outside the direct control of the Forest Department, which are managed by district officers, local boards or municipalities, or by private owners, statistics regarding which are not shown in these tables. Forest areas in Indian States also are not taken into account in these tables.

Classes of
forests

The forests under the direct control of the State are classed as "Reserved," "Protected," and "Unclassed" or "Public" forest lands. The "Reserved" forests are intended to be maintained permanently for the supply of timber, fuel, and other produce, or for the protection of the water-supply or other similar reasons. The "Protected" forests may be either in a state of transition to reserves or intended to remain permanently in the second class. In the former case it has been found necessary to prohibit within these areas certain acts harmful to the forest until such time as careful examination permits of a decision whether more stringent rules shall be enforced; and in the latter the object in view has been to provide for the more beneficial exercise of rights by local communities. The "Unclassed" or "Public" forest lands are those given over with even fewer restrictions (in some cases to the extent of exemption from the operation of forest law) for the use of the public.

Extent of
forests

Table No. 3 shows all State forest lands and proportion thereof to total area in British India in each year from 1900-01 to 1919-20. Out of the 250,949 square miles under State management in 1919-20, which is 23·2 per cent of the total area (1,080,814 square miles) of British India, 103,003 square miles or 9·6 per cent were reserved, 7,941 square miles or 0·7 per cent were protected, and the remaining 140,005 square miles or 12·9 per cent were unclassified.

Table No. 4 shows all State forest lands and proportion thereof to whole area in each province in each of the five years ending 1919-20. These provincial statistics show that in 1919-20, the percentage of forest land varied from 1·4 per cent in Baluchistan to 70·2 per cent in the Andamans. The largest area of unclassified forests occurs in those provinces where the population is scantiest; in fact Burma claims 115,890 square miles or about 83 per cent of the total area under this head, while Assam appropriates the bulk of the balance, *i.e.*, 16,250 square miles or 12 per cent.

Working
plans

Table No. 5 shows the progress of working-plans in each province in each official year from 1915-16 to 1919-20. Under the Forest Acts the Provincial Government deputes an officer who compiles a working-plan which regulates the amount and removal of outturn and prescribes the other requisite operations such as sowing, planting, thinning, and cleaning. Working-plans are generally compiled for periods of 20 to 40 years, after which revision or possibly the introduction of an entirely new system of management will be necessary. Statistics for 1919-20 show that 59,520 square miles or about 60 per cent of the area of reserved forests are worked under regular plans.

Financial
results

The direct value of forests to the State may be gauged by the financial results of their working as shown in tables Nos. 6 to 9. In 1919-20 the gross revenue collected through the agency of the Department amounted to R5,37 lakhs and the total expenditure to R3,18 lakhs, the net revenue being R2,19 lakhs or R87 per square mile of land under the control of the Forest Department. About 30 per cent of the total revenue is derived from Burma, while next in importance in this respect come the forests of Bombay, or the United Provinces and of Madras. The sale of wood produced R3,98 lakhs, minor produce R38 lakhs, and receipts from grazing R36 lakhs. The steady improvement in forest revenue is worthy of note. Between 1898 and 1903 it averaged R1,90 lakhs. In the last decade it had risen from R2,75 lakhs in 1910-11 to R5,37 lakhs in 1919-20. During the same period the expenditure had increased from R1,08 lakhs to R1,52 lakhs, and R3,18 lakhs, respectively. In 1918-19 the proportion of expenditure to gross revenue was about 60 per cent. Of the total expenditure about 39 per cent was spent on administration, and over 61 per cent on working, protection, and improvement.

The net revenue of the State forests has between 1900 and 1920 risen from R86 lakhs to R2,21 lakhs, and the yield is, as the result of protection and improvement, more than sufficient to meet increased demands on their produce. It may be added here that timber and other produce from State forests is given free (or at reduced rates) in large quantities to the people resident in the vicinity. In 1919-20 the value of these grants amounted on a very low estimate to about 14 per cent of the gross revenue collected from the State forests.

Forest
produce

Table No. 10 shows the total outturn from the forests under the control of the Forest Department in each province. It is generally, for the sake of convenience, classed under timber including fuel, bamboos, and other minor produce including grass and grazing, besides all those numerous products found or manufactured in a forest. In 1919-20 the total outturn of timber and fuel from State forests amounted to 340 million cubic feet; the average outturn per square mile varies considerably in the different provinces. The yield of minor produce (including bamboos) from State forests was valued in 1919-20 at about R1,29 lakhs, the chief items, besides bamboos, being grazing and grass, caoutchouc, lac and dyes, cutch and gambier, cardamoms, myrobalans, and other tanning materials.

Protection
of forest

Table No. 11 shows the results of protection of forests from fire and cattle and of grazing. Fire conservancy operations in British India extended in 1919-20 over 43,067 square miles, which is 44 per cent of the total area of reserves. The area closed to grazing amounted to 43,763 square miles, of which 23,083 square miles were in Burma, where cattle are few and vast tracts of waste land are still available outside reserves. The area closed to browsers, principally goats, amounted to 31,059 square miles, situated chiefly in the Bombay Presidency and the Central Provinces and Berar. The number of animals grazed was 6,910,149 on payment and 5,626,928 free.

FORESTS*

No. 3.—AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in BRITISH INDIA in each year from 1900-01 to 1919-20

	Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of British India
		Reserved	Protected	Unclassed State†	Total	
1900-01	948,348	88,140	10,488	109,741	208,369	21.97
1901-02	975,912	89,424	9,418	118,037	216,879	22.2
1902-03	966,073	90,750	9,519	116,555	216,824	22.4
1903-04	967,824	91,567	9,865	131,269	232,701	24.0
1904-05	967,255	92,182	9,435	131,324	232,941	24.1
1905-06	970,617	92,496	10,018	131,137	233,651	24.1
1906-07	987,749	94,037	9,468	136,633	240,138	24.3
1907-08	985,938	94,059	8,853	134,897	237,809	24.2
1908-09	986,144	94,561	8,835	138,374	241,770	24.5
1909-10	987,990	96,474	8,814	140,263	245,551	24.9
1910-11	1,016,282	96,387	8,507	138,584	243,478	23.9
1911-12	1,016,323	96,148	8,496	138,316	242,960	23.9
1912-13	1,024,435	96,867	8,492	133,564	238,923	23.3
1913-14	1,079,638	96,297	8,390	140,925	245,612	22.7
1914-15	1,079,149	97,580	10,405	141,882	249,867	23.15
1915-16	1,079,481	99,205	9,712	140,083	249,000	23.1
1916-17	1,078,585	100,308	9,140	137,131	246,579	22.9
1917-18	1,080,650	101,233	8,752	141,527	251,512	23.3
1918-19	1,080,794	101,639	8,557	141,272	251,468	23.3
1919-20	1,080,814	103,003	7,941	140,005	250,949	23.2

* Compiled from the Annual Statistics relating to Forest Administration in British India published by the Government of India and from Provincial Reports on Forest Administration.

† Unclassed State forests, or 'public forest lands' as they are often called, include in many provinces all unoccupied waste often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

FORESTS

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No. 4.— AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1915-16 to 1919-20

		Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of Province
			Reserved	Protected	Unclassed State *	Total	
Bengal	1915-16	78,875	4,871	1,711	4,030	10,612	13·5
	1916-17	78,875	4,888	1,711	4,030	10,629	13·5
	1917-18	78,836	4,889	1,711	4,030	10,630	13·5
	1918-19	78,836	4,888	1,711	4,030	10,629	13·5
	1919-20	78,668	4,891	1,711	4,030	10,632	13·5
Madras	1915-16	142,261	18,849	..	734	19,583	13·7
	1916-17	142,254	18,810	..	725	19,535	13·7
	1917-18	142,272	18,838	..	668	19,506	13·7
	1918-19	142,218	18,712	..	682	19,394	13·6
	1919-20	142,263	18,794	..	565	19,359	13·6
Bombay	1915-16	123,033	11,998	483	..	12,481	10·1
	1916-17	123,131	12,006	483	..	12,489	10·1
	1917-18	123,118	12,092	484	..	12,576	10·2
	1918-19	123,164	12,100	487	..	12,587	10·2
	1919-20	123,218	12,090	489	..	12,579	10·2
United Provinces	1915-16	106,725	5,170	2,288	35	7,493	7
	1916-17	106,725	5,738	1,709	63	7,510	7
	1917-18	106,725	6,113	1,321	61	7,495	7
	1918-19	106,725	6,311	1,101	61	7,473	7
	1919-20	106,720	6,916	496	59	7,471	7
Bihar and Orissa	1915-16	83,122	1,727	1,062	..	2,789	3·4
	1916-17	82,504	1,746	1,068	..	2,814	3·4
	1917-18	82,505	1,747	1,067	..	2,814	3·4
	1918-19	82,484	1,747	1,089	..	2,836	3·4
	1919-20	82,578	1,747	1,210	10	2,967	3·6
Punjab	1915-16	96,650	2,156	4,168	1,472	7,796	8·1
	1916-17	96,650	2,133	4,169	909	7,211	7·5
	1917-18	96,650	2,112	4,169	793	7,074	7·3
	1918-19	96,650	2,109	4,169	767	7,045	7·3
	1919-20	96,650	2,102	4,035	607	6,744	7·0
Burma,†	1915-16	225,048	28,567	..	113,755	142,322	63·2
	1916-17	225,124	29,110	..	111,647	140,757	62·5
	1917-18	226,904	29,116	..	116,731	145,847	64·3
	1918-19	226,911	29,336	..	116,829	146,165	64·4
	1919-20	226,911	29,874	..	115,890	145,764	64·2

* Unclassed State forests, or 'public forest lands' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.
† Includes the Shan States

No. 4.—*AREA (in square miles) of all FOREST LANDS and proportion thereof to total AREA in each PROVINCE in BRITISH INDIA, in each year from 1915-16 to 1919-20—continued*

		Total Area in square miles	FOREST AREA, IN SQUARE MILES				Proportion of forest area to total area of Province
			Reserved	Protected	Unclassed State *	Total	
Central Provinces and Berar	1915-16	99,948	19,666	..	..	19,666	19.7
	1916-17	99,948	19,672	..	..	19,672	19.7
	1917-18	99,948	19,649	..	..	19,649	19.7
	1918-19	99,948	19,645	..	..	19,645	19.7
	1919-20	99,948	19,645	..	..	19,645	19.7
Assam	1915-16	48,915	4,907	..	17,461	22,368	45.7
	1916-17	48,915	4,911	..	17,161	22,072	45.1
	1917-18	48,915	5,381	..	16,650	22,031	45.0
	1918-19	48,954	5,495	..	16,309	21,804	44.5
	1919-20	48,954	5,648	..	16,250	21,898	44.7
North-West Frontier Province	1915-16	13,184	236	..	..	236	1.8
	1916-17	13,057	236	..	..	236	1.8
	1917-18	13,057	236	..	..	236	1.8
	1918-19	13,184	236	..	..	236	1.8
	1919-20	13,184	236	..	..	236	1.8
Ajmer	1915-16	2,767	142	..	..	142	5.1
	1916-17	2,449	142	..	..	142	5.8
	1917-18	2,767	142	..	..	142	5.1
	1918-19	2,767	142	..	..	142	5.1
	1919-20	2,767	142	..	..	142	5.1
Baluchistan	1915-16	54,228	313	..	472	785	1.4
	1916-17	54,228	313	..	472	785	1.4
	1917-18	54,228	313	..	472	785	1.4
	1918-19	54,228	313	..	472	785	1.4
	1919-20	54,228	313	..	472	785	1.4
Coorg	1915-16	1,582	520	..	..	520	32.9
	1916-17	1,582	520	..	..	520	32.9
	1917-18	1,582	520	..	..	520	32.9
	1918-19	1,582	520	..	..	520	32.9
	1919-20	1,582	520	..	..	520	32.9
Andamans	1915-16	3,143	83	..	2,124	2,207	70.2
	1916-17	3,143	83	..	2,124	2,207	70.2
	1917-18	3,143	85	..	2,122	2,207	70.2
	1918-19	3,143	85	..	2,122	2,207	70.2
	1919-20	3,143	85	..	2,122	2,207	70.2
TOTAL	1915-16	1,079,481	99,205	9,712	140,083	249,000	23.1
	1916-17	1,078,585	100,308	9,140	137,131	246,579	22.9
	1917-18	1,080,650	101,233	8,752	141,527	251,512	23.3
	1918-19	1,080,794	101,639	8,557	141,272	251,468	23.3
	1919-20	1,080,814	103,003	7,941	140,005	250,949	23.2

* Unclassed State Forests, or 'public forest lands' as they are often called, include in many provinces all unoccupied waste, often entirely devoid of trees. So the statistics do not necessarily represent the wooded area.

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1915-16 to 1919-20

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being prepared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Bengal	1915-16	4,982	2	5,700	10,684(c)
	1916-17	4,982	19	5,700	10,701(a)
	1917-18	4,982	20	5,700	10,702(a)
	1918-19	4,982	1,625	4,094	10,701(c)
	1919-20	4,805	1,628	4,271	10,704(a)
Madras	1915-16	8,807	2,527	8,249	19,583
	1916-17	8,290	1,805	9,440	19,535
	1917-18	8,532	1,967	9,007	19,566
	1918-19	8,312	1,718	9,364	19,394
	1919-20	8,309	1,745	9,305	19,359
Bombay (including Sind)	1915-16	7,232	1,013	4,499	12,744(l)
	1916-17	7,707	1,243	3,793	12,743(c)
	1917-18	7,728	1,445	3,403	12,576
	1918-19	7,841	1,385	3,361	12,587
	1919-20	7,841	1,360	3,378	12,579
United Provinces	1915-16	4,076	3,330	87	7,493
	1916-17	4,074	2,781	655	7,510
	1917-18	4,038	2,803	654	7,495
	1918-19	4,231	2,029	1,213	7,473
	1919-20	4,226	2,709	536	7,471
Bihar and Orissa	1915-16	1,460	..	2,322	3,782(d)
	1916-17	1,460	99	2,229	3,788 (
	1917-18	1,463	99	2,223	3,785(
	1918-19	1,461	...	2,340	3,801(l)
	1919-20	1,461	24	1,482	2,967
Punjab	1915-16	3,884	178	3,734	7,796
	1916-17	3,876	177	3,159	7,212
	1917-18	3,847	176	3,051	7,074
	1918-19	3,843	175	3,027	7,045
	1919-20	2,790	175	3,779	6,744
Burma	1915-16	9,064	2,082	131,176	142,322
	1916-17	9,685	1,460	129,612	140,757
	1917-18	10,864	244	134,739	145,847
	1918-19	10,887	180	135,098	146,165
	1919-20	10,887	328	134,549	145,764
Central Provinces and Berar	1915-16	15,212	1,980	2,474	19,666
	1916-17	15,788	1,309	2,575	19,672
	1917-18	16,544	545	2,560	19,649
	1918-19	16,545	545	2,555	19,645
	1919-20	16,859	238	2,548	19,645

(a) Includes 18 sq. miles of reserved and 54 sq. miles of protected forests not under the control of the Forest Department

(b) Includes 263 sq. miles of reserved forests in charge of the Revenue Department

(c) Includes 254 sq. miles of reserved forests in charge of the Revenue Department

(d) Includes 993 sq. miles not under the control of the Forest Department

(e) Includes 974 sq. miles not under the control of the Forest Department

(f) Includes 971 sq. miles not under the control of the Forest Department

(g) Includes 965 sq. miles not under the control of the Forest Department

No. 5.—PROGRESS of WORKING-PLANS in each PROVINCE in each year from 1915-16 to 1919-20—continued

PROVINCE		Areas for which working-plans have been completed and sanctioned	Areas for which working-plans are being prepared	Areas for which working-plans have still to be taken in hand	Total forest area
		Sq. miles	Sq. miles	Sq. miles	Sq. miles
Assam	1915-16	1,123	134	21,111	22,368
	1916-17	1,120	134	20,818	22,072
	1917-18	1,120	134	20,777	22,031
	1918-19	962	..	20,842	21,804
	1919-20	736	184	20,978	21,898
North-West Frontier Province	1915-16	236	..	..	236
	1916-17	236	..	..	236
	1917-18	236	..	..	236
	1918-19	236	..	..	236
	1919-20	236	..	..	236
Ajmer	1915-16	140	..	2	142
	1916-17	142	..	..	142
	1917-18	142	..	..	142
	1918-19	142	..	..	142
	1919-20	142	..	..	142
Baluchistan	1915-16	..	313	472	785
	1916-17	..	313	472	785
	1917-18	..	313	472	785
	1918-19	..	313	472	785
	1919-20	..	313	472	785
Coorg	1915-16	520	..	..	520
	1916-17	520	..	..	520
	1917-18	520	..	..	520
	1918-19	520	..	..	520
	1919-20	520	..	..	520
Andamans	1915-16	708	..	1,499	2,207
	1916-17	708	..	1,499	2,207
	1917-18	708	..	1,499	2,207
	1918-19	708	..	1,499	2,207
	1919-20	708	..	1,499	2,207
TOTAL		57,444	11,559	181,325	250,328
		58,588	9,340	179,952	247,880
		60,724	7,746	184,085	252,555
		60,670	7,970	183,865	252,505
		59,520	8,704	182,797	251,021

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No. 6.—GENERAL FINANCIAL RESULTS of FOREST ADMINISTRATION in BRITISH INDIA, in each year from 1900-01 to 1919-20

	Gross Revenue	Expenditure	Surplus	Proportion of Surplus to Gross Revenue	Net Revenue per square mile of land under control of Forest Departments
	R	R	R	Per cent	R
1900-01	1,97,70,493	1,11,60,040	86,10,453	43.5	41
1901-02	1,78,23,715	1,07,46,388	70,77,327	39.7	33
1902-03	1,94,71,540	1,12,49,331	82,22,209	42.2	38
1903-04	2,22,16,747	1,21,66,993	1,00,49,754	45.2	43
1904-05	2,40,29,950	1,29,67,856	1,10,62,094	46.0	47
1905-06	2,66,74,593	1,42,58,521	1,24,16,072	46.5	50
1906-07	2,64,91,486	1,40,63,800	1,24,27,686	46.9	52
1907-08	2,58,62,979	1,45,12,933	1,13,50,046	43.9	48
1908-09	2,54,56,799	1,47,26,034	1,07,30,765	42.15	44
1909-10	2,60,25,794	1,49,20,654	1,11,05,140	42.67	45
1910-11	2,74,05,454	1,52,44,023	1,21,61,431	44.37	50
1911-12	2,90,57,389	1,69,46,566	1,21,10,793	41.68	50
1912-13	3,22,09,809	1,72,07,810	1,50,01,999	46.58	63
1913-14	3,33,01,545	1,75,43,455	1,57,58,090	47.0	64
1914-15	2,97,09,784	1,82,06,450	1,15,03,334	38.7	46
1915-16	3,11,16,367	1,85,92,607	1,25,23,760	40.2	50
1916-17	3,70,61,930	1,87,43,883	1,83,18,047	49.4	74
1917-18	4,09,69,257	2,11,57,963	1,98,12,194	48	79
1918-19	4,68,18,231	2,88,75,505	1,79,42,726	38	71
1919-20	5,36,75,739	3,17,63,199	2,19,12,540	41	87

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No. 7.—DETAILS of REVENUE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1900-01 to 1919-20

	Wood	Minor forest produce	Forest stamps and commutation fees for forest produce	Grazing	Revenue from forests not managed by Government	Miscellaneous	TOTAL	Estimated value of forest produce given away free	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1900-01	1,46,93,795	23,81,111	4,81,810	12,37,452	4,03,154	5,73,171	1,97,70,493	33,09,808	2,30,80,301
1901-02	1,34,53,449	12,87,401	7,05,051	14,41,506	4,01,647	5,34,661	1,78,23,715	26,20,780	2,04,44,495
1902-03	1,52,15,118	13,25,323	6,80,632	13,55,092	3,72,256	5,23,119	1,94,71,540	33,21,957	2,27,93,497
1903-04	1,76,19,219	14,88,726	7,01,657	12,75,874	4,76,871	6,54,400	2,22,16,747	30,69,191	2,52,85,938
1904-05	1,87,02,164	15,75,142	7,43,094	18,28,545	4,69,603	7,11,402	2,40,29,950	35,00,661	2,75,30,611
1905-06	2,05,17,696	19,77,327	8,17,960	20,86,409	4,71,140	8,04,061	2,66,74,593	34,96,073	3,01,70,669
1906-07	2,03,42,597	19,49,606	7,84,881	22,03,574	4,36,315	7,74,513	2,64,91,486	34,05,432	2,98,96,918
1907-08	1,93,99,939	21,76,878	7,94,133	22,13,199	4,16,058	8,62,772	2,58,62,979	49,53,319	3,08,16,298
1908-09	1,92,15,497	20,77,826	7,14,639	22,04,942	3,72,347	8,71,548	2,54,56,799	45,97,450	3,00,54,249
1909-10	1,97,76,654	20,57,471	1,42,485	25,51,191	4,25,341	10,72,652	2,60,25,794	46,71,292	3,06,97,086
1910-11	2,14,59,452	25,94,850	1,40,866	24,74,080	3,43,471	12,48,057	2,82,60,776	52,58,554	3,36,19,330
1911-12	2,15,01,799	30,35,427	1,33,413	26,00,985	3,13,026	12,88,434	2,88,73,084	69,87,868	3,58,60,952
1912-13	2,40,98,868	34,67,978	1,33,109	31,07,066	3,61,011	13,91,376	3,25,59,408	69,00,919	3,94,60,327
1913-14	2,53,29,670	26,08,433	1,21,415	30,25,237	3,69,665	14,75,682	3,29,30,102	74,04,994	4,03,35,096
1914-15	2,15,44,940	22,97,384	1,11,326	32,08,831	3,20,055	15,00,417	2,89,82,953	84,05,688	3,73,88,641
1915-16	2,29,54,053	27,03,432	1,48,301	32,27,006	1,92,394	18,21,082	3,10,46,268	85,17,316	3,95,63,584
1916-17	2,94,12,148	33,37,618	1,10,821	33,63,405	2,78,321	19,60,124	3,84,62,437	85,96,964	4,70,59,401
1917-18	3,22,05,071	33,42,253	1,08,153	35,18,856	2,13,103	29,55,896	4,23,43,332	90,05,019	5,13,48,351
1918-19	3,34,72,355	35,89,855	55,176	30,38,606	2,46,448	36,05,266	4,40,07,706	90,42,237	5,30,49,943
1919-20	3,98,07,821	38,42,895	1,00,551	35,98,575	3,72,572	45,20,785	5,22,43,199	87,59,546	6,10,02,745

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11

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No. 8.—DETAILS of EXPENDITURE of the FOREST DEPARTMENT in BRITISH INDIA, in each year from 1900-01 to 1919-20

	Establishment	Extraction	Roads and buildings	Fire-protection	Cultural operations	Live-stock, stores, and plant	Working-plans	Rent for leased forests	Forest settlement, surveys, and demarcation	Miscellaneous	TOTAL
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1900-01 . .	50,98,037	35,63,774	4,54,649	3,57,998	3,24,216	3,33,913	67,913	1,41,189	5,27,252	2,91,099	1,11,60,040
1901-02 . .	51,31,932	29,99,495	5,18,480	4,11,496	3,58,438	3,19,933	60,573	2,06,880	5,32,537	2,06,624	1,07,46,388
1902-03 . .	52,29,771	33,20,368	5,51,752	4,29,210	3,71,676	3,45,983	72,421	1,34,940	6,05,132	1,88,068	1,12,49,331
1903-04 . .	56,88,473	34,76,894	5,65,375	5,16,783	3,95,676	3,63,874	83,573	1,46,937	7,37,891	1,91,517	1,21,66,993
1904-05 . .	54,17,263	38,41,702	7,46,526	5,23,877	4,35,761	4,50,025	1,04,260	6,43,528	5,83,445	2,21,469	1,29,57,856
1905-06 . .	55,62,069	44,34,528	8,63,004	5,77,787	5,18,295	5,08,153	86,741	8,57,939	5,38,993	3,11,012	1,42,58,521
1906-07 . .	57,86,758	39,50,804	9,83,944	5,90,714	5,59,001	4,56,541	90,513	7,90,940	4,85,653	3,68,932	1,40,63,800
1907-08 . .	63,59,835	36,41,748	12,60,238	5,58,682	6,54,422	5,37,065	65,997	6,40,083	4,35,040	3,59,823	1,45,12,933
1908-09 . .	67,50,636	34,60,429	14,19,511	6,54,221	6,62,091	4,66,013	72,711	4,21,550	3,37,533	4,81,339	1,47,26,034
1909-10 . .	70,48,499	34,78,423	13,65,555	6,60,534	7,77,055	4,33,544	83,521	2,63,405	4,03,248	4,06,870	1,49,20,654
1910-11 . .	73,17,228	34,71,590	14,59,606	6,91,309	7,90,550	5,57,286	59,742	2,47,474	2,31,514	3,43,334	1,51,69,633
1911-12 . .	81,49,546	42,23,303	14,67,850	6,72,404	7,05,858	5,97,846	74,000	3,04,954	3,78,494	4,98,889	1,70,73,144
1912-13 . .	83,40,912	34,16,482	15,91,806	6,71,986	7,41,892	4,42,281	82,419	3,52,993	3,28,967	4,81,171	1,64,50,909
1913-14 . .	84,82,219	33,80,855	18,22,670	6,44,032	7,31,481	5,18,219	62,281	3,70,472	4,70,322	5,71,276	1,70,53,827
1914-15 . .	90,14,951	37,88,424	17,39,044	5,89,642	7,56,101	5,59,947	46,455	4,11,675	5,53,486	5,73,460	1,80,33,185
1915-16 . .	92,11,301	43,52,475	11,91,715	5,29,247	6,34,772	6,67,227	50,166	2,87,381	4,35,989	5,07,158	1,78,67,431
1916-17 . .	92,86,614	49,61,041	12,63,390	5,01,817	7,20,578	5,52,608	41,785	4,19,742	3,91,941	5,60,490	1,87,00,006
1917-18 . .	94,37,596	72,50,524	15,68,416	4,59,650	7,59,481	5,32,943	34,061	2,19,720	2,97,398	6,45,069	2,12,04,858
1918-19 . .	94,36,610	1,00,51,858	23,08,001	3,88,551	8,37,893	8,89,454	54,281	4,12,312	3,19,073	8,42,077	2,55,40,110
1919-20 . .	1,18,06,435	96,11,089	34,05,054	4,70,252	10,02,025	17,67,653	69,169	3,52,621	4,62,818	13,93,724	3,03,40,840

NOTE.—The Statistics in this table relate to the Forest year ending 30th June from 1910-11

No. 9.

Revenue, Expenditure, and Surplus of the Forest Department
throughout British India during each of the financial years from 1900-01
to 1919-20

FORESTS

(140)

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH
(I) REVENUE

PROVINCE	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial *	2,463	3,484	3,659	7,455	3,768	7,255	..	7,666	8,189	10,682
Bengal†	12,33,339	12,92,237	12,66,247	10,65,623	11,67,472	11,18,542	10,65,859	11,07,650	11,84,845	10,80,640
Madras	23,40,170	25,43,430	26,13,819	26,57,727	28,29,216	29,67,604	32,90,669	38,93,830	38,90,919	41,78,381
Bombay	29,61,529	23,79,729	23,29,156	27,51,539	30,20,558	34,84,993	34,22,481	36,46,177	35,87,356	37,57,656
United Provinces	15,65,468	17,15,508	20,25,324	22,80,446	23,97,318	24,33,428	25,02,664	24,09,745	21,75,406	23,01,164
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	18,50,842	14,47,558	15,86,408	17,17,797	18,74,443	17,81,653	16,05,284	14,57,449	12,88,792	10,82,633
Burma (Lower)	45,43,363	36,06,453	37,22,602	49,23,247	54,85,700	65,21,706	56,50,086	86,63,989	91,92,032	93,58,077
.. (Upper)	35,11,081	22,67,485	30,16,451	33,45,288	34,74,056	38,08,163	41,62,433			
Central Provinces and Berar	12,65,614	15,79,116	16,84,423	19,98,032	20,13,459	24,49,131	24,01,159	22,90,123	20,78,162	20,78,340
Assam‡	5,49,521	5,12,963	5,80,200	6,75,732	8,15,677	11,06,096	13,20,592	14,30,447	14,46,368	15,34,732
North-West Frontier Province	..	13,01 ₂	1,01,123	1,01,833	90,991	1,28,529	1,83,214	2,38,490	1,22,782	1,73,305
Ajmer	10,646	6,86 ₈	9,736	13,384	17,22 ₇	15,002	13,335	29,864	27,615	23,990
Baluchistan	16,956	14,71 ₂	19,336	18,363	22,555	21,481	21,195	24,829	23,305	13,729
Coorg	1,37,596	1,70,24 ₂	1,90,730	2,24,031	1,93,087	2,45,419	2,35,909	2,74,756	2,24,330	2,13,129
Andamans	2,77,886	2,66,903	3,26,035	4,32,331	6,20,796	5,82,511	6,07,027	2,91,822	2,02,018	2,59,477
Imperial Forest College and Research Institute	3,697	3,545	3,252	3,033	3,557	3,080	4,579	6,137	4,680	4,902
Forest Surveys (Imperial)	327	473	3,034	431	..	..	..	..	..	..
TOTAL	1,97,70,493	1,78,23,715	1,94,71,540	2,22,16,747	2,40,20,950	2,66,74,593	2,64,91,486	2,58,62,979	2,54,56,799	2,60,25,794

* Includes certain home receipts and undistributable and petty local items
† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa
‡ Includes figures for Eastern Bengal districts from 1905-06 to 1910-11

INDIA during each of the FINANCIAL years from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	PROVINCE
R	R	R	R	R	R	R	R	R	R	
8,662	10,680	12,837	11,471	12,047	23,457	24,546	51,720	27,488	24,527	Imperial*
11,67,444	11,22,442	16,00,601	16,16,111	13,04,496	11,45,610	13,38,779	13,76,969	19,44,104	20,51,237	Bengal†
38,80,411	41,68,921	41,12,473	42,00,320	39,41,537	41,06,838	45,96,126	54,58,489	47,91,460	62,34,149	Madras
37,18,224	43,30,569	49,92,519	51,08,156	46,80,242	47,01,263	55,19,177	63,12,022	1,04,94,031	84,94,438	Bombay
28,78,439	30,16,160	35,43,963	37,12,487	31,35,235	137,38,831	50,40,932	61,16,697	66,37,166	74,71,954	United Provinces
..	4,07,213	4,38,958	4,91,785	5,49,779	5,17,727	5,29,081	7,53,625	9,44,768	8,17,458	Bihar and Orissa
12,17,988	13,10,077	12,39,033	13,54,943	14,38,005	17,27,283	16,87,861	21,17,776	21,54,178	38,45,878	Punjab
1,00,70,117	99,37,594	1,09,22,393	1,14,25,430	97,07,694	96,99,217	1,23,79,531	1,23,61,499	1,25,28,852	1,64,35,262	{ Burma (Lower) .. (Upper)
21,14,226	25,49,854	31,71,815	31,86,453	32,72,529	32,78,262	33,71,578	34,66,493	34,88,422	45,46,723	
18,90,635	11,46,320	11,42,091	10,97,969	8,82,877	10,55,052	11,48,621	13,09,956	14,92,718	14,81,590	Central Provinces and Berar
2,05,342	1,58,171	2,37,183	2,66,741	2,38,013	1,86,815	2,40,985	3,37,711	3,81,322	4,62,541	Assam †
33,846	26,361	36,596	33,897	31,170	23,445	21,272	27,733	37,230	34,914	North-West Frontier Province
23,212	20,117	20,159	19,988	19,058	21,633	18,277	17,934	25,108	17,937	Ajmer
2,76,055	2,95,170	2,81,652	3,29,227	1,99,237	4,49,155	4,87,314	4,58,673	6,77,873	9,48,028	Baluchistan
4,16,773	5,22,160	4,49,025	4,45,811	3,39,248	4,34,734	6,49,711	7,93,656	11,84,383	8,00,795	Coorg
4,080	5,550	7,611	5,806	8,517	6,995	8,199	8,304	9,083	8,308	Andamans
..	..	..	..	..	..	..	..	..	..	Imperial Forest College and Research Institute
..	..	..	..	..	..	..	..	..	..	Forest Surveys (Imperial)
2,74,05,454	2,90,57,359	3,22,09,809	3,33,01,545	2,97,09,784	3,11,16,367	3,70,61,930	4,09,69,257	4,68,18,231	5,36,75,739	TOTAL

FORESTS

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH

(II) EXPENDITURE

PROVINCE	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Imperial*	83,578	79,539	85,017	89,345	83,058	83,767	95,472	1,00,204	1,04,183	1,04,332
Bengal†	5,70,806	6,57,131	6,38,014	7,03,508	6,88,589	5,98,599	6,33,386	7,13,394	6,83,981	5,91,099
Madras	17,15,431	17,09,554	18,35,552	17,50,930	19,86,098	22,66,602	24,80,660	27,80,857	29,17,261	32,39,635
Bombay	24,08,581	17,19,680	16,76,441	17,75,937	19,03,804	21,26,093	19,90,183	19,55,427	20,43,873	20,63,088
United Provinces	9,63,439	10,08,739	10,13,998	10,81,438	13,91,583	14,05,182	13,06,651	11,94,013	12,22,436	12,09,308
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	8,87,343	9,38,335	9,60,095	11,56,415	10,12,354	12,63,564	11,44,403	11,76,696	8,51,627	6,67,752
Burma	(Lower)	15,24,766	14,26,436	15,53,753	20,30,397	20,03,666	24,49,352	22,21,063	35,51,532	37,17,247
	(Upper)	11,29,951	12,20,021	13,36,510	13,22,007	14,40,258	14,88,711	14,38,685		
Central Provinces and Berar	11,65,866	12,00,904	12,57,288	12,80,966	13,20,615	13,07,153	13,42,878	15,33,407	17,53,307	15,86,852
Assam‡	3,47,970	3,29,112	3,27,419	4,25,484	5,03,656	5,93,910	7,07,860	8,00,373	8,91,349	10,12,541
North- West Frontier Prov.	..	19,510	54,086	60,803	74,958	95,582	93,650	88,400	81,413	77,391
Ajmer	16,782	15,927	16,377	16,680	18,641	17,131	16,715	18,188	19,916	19,272
Baluchistan	29,254	24,480	23,240	21,697	24,672	25,743	26,322	31,258	36,586	26,549
Ooorg	70,905	82,333	89,437	92,191	83,820	95,748	1,02,855	1,04,819	99,595	1,07,822
Andamans	1,40,137	2,04,667	2,31,702	2,66,121	3,42,431	3,35,985	2,95,136	2,29,267	1,80,941	1,64,159
Imperial Forest College and Research Institute	71,238	76,290	66,338	59,339	61,424	80,669	1,37,486	1,53,038	1,83,191	1,96,174
Forest Surveys (Imperial)	33,991	33,730	33,985	33,935	28,229	30,044	30,389	27,060	39,128	41,062
TOTAL	1,11,60,040	1,07,46,388	1,12,49,331	1,21,66,993	1,29,87,656	1,42,58,521	1,40,63,909	1,45,12,933	1,47,26,034	1,49,20,654

* Includes pay of the Inspector General of Forests, certain home charges, and undistributable and petty local items
† Includes figures up to 1910-11 for districts subsequently transferred to Bihar and Orissa
‡ Includes figures for Eastern Bengal districts from 1905-06 to 1910-11.

INDIA during each of the FINANCIAL years from 1900-01 to 1919-20—continued

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	PROVINCE
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
92,606	94,714	1,04,102	99,296	99,478	1,09,502	1,03,248	90,332	1,10,688	1,32,777	Imperial*
6,43,285	7,06,374	6,60,794	6,40,157	6,70,935	5,93,635	6,19,649	7,38,712	8,25,835	9,72,307	Bengal †
32,25,801	34,14,882	31,50,482	29,35,817	28,60,685	29,27,318	28,42,678	30,20,849	31,82,520	36,93,348	Madras
20,70,417	26,64,436	26,92,455	25,39,877	24,37,925	26,42,038	25,64,681	33,53,714	28,72,197	59,18,682	Bombay
12,37,938	13,68,673	16,29,264	18,96,014	23,17,740	25,66,307	27,85,915	32,04,928	45,98,963	61,55,475	United Provinces
..	3,00,916	3,75,894	3,55,648	3,84,371	3,61,550	4,47,972	3,90,716	4,30,842	5,06,800	Bihar and Orissa
7,40,542	7,65,146	7,99,176	9,19,177	8,89,302	9,23,878	9,34,662	11,58,048	17,95,804	24,16,120	Punjab
38,42,799	41,31,162	41,38,584	42,74,901	46,80,447	43,86,241	49,36,588	54,37,179	56,91,982	65,83,200	Burma (Lower)
										„ (Upper)
15,89,533	18,38,379	19,46,735	19,53,129	19,36,569	17,34,336	17,68,775	18,72,124	20,15,548	23,76,230	Central Provinces and Berar
10,87,340	8,41,013	8,08,911	9,10,240	8,98,339	7,55,214	6,76,033	6,86,627	6,90,961	8,21,717	Assam †
72,492	89,436	1,22,173	1,31,023	1,25,593	1,04,795	1,18,070	1,53,875	2,07,357	3,01,453	North-West Frontier Province
19,918	22,343	29,714	23,595	21,733	25,152	26,634	26,504	28,508	47,282	Ajmer
26,387	28,947	28,527	25,310	26,000	27,995	26,929	29,999	28,787	25,314	Baluchistan
1,07,679	1,21,174	1,61,544	1,73,514	1,75,833	1,76,633	1,66,492	1,99,941	4,25,572	5,07,547	Coorg
2,26,963	2,61,732	2,55,143	2,74,676	2,58,056	4,30,832	4,28,652	3,97,724	6,12,826	9,71,491	Andamans
2,19,183	2,63,441	2,68,445	2,98,338	3,31,091	2,78,518	3,05,498	2,89,694	2,98,048	3,18,503	Imperial Forest College and Research Institute
41,140	38,793	35,809	37,743	42,353	48,663	47,407	56,597	59,110	59,953	Forest Surveys (Imperial)
1,52,44,023	1,69,46,566	1,72,07,810	1,75,43,455	1,82,06,450	1,85,92,607	1,87,43,883	2,11,57,063	2,88,75,505	3,17,63,199	TOTAL

FORESTS

No. 9.—REVENUE, EXPENDITURE, and SURPLUS of the FOREST DEPARTMENT throughout BRITISH
(III) SURPLUS(OR DEFICIT —)

PROVINCE	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial	—81,115	—76,056	—81,358	—81,890	—79,290	—76,512	—95,472	—92,538	—95,994	—93,700
Bengal	6,62,533	6,38,106	6,18,233	3,62,015	4,78,883	5,25,033	4,32,473	4,84,256	6,00,864	4,89,541
Madras	6,24,739	8,33,876	7,73,267	9,06,797	8,43,118	7,01,002	8,10,009	11,12,973	9,73,658	8,38,746
Bombay	5,52,948	6,60,049	6,52,715	9,75,602	11,16,754	13,58,900	14,32,298	16,90,750	15,43,483	16,94,568
United Provinces	5,02,824	7,06,769	10,11,326	11,99,008	10,06,735	10,28,246	11,96,013	12,15,732	9,52,970	10,91,856
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
Punjab	4,63,499	5,09,223	6,26,313	5,61,382	8,62,089	5,17,989	4,60,881	2,80,753	4,37,165	3,64,881
Burma (Lower)	30,18,597	21,80,017	21,68,849	23,92,850	34,79,034	40,72,354	34,29,018	51,12,457	54,74,785	56,74,459
„ (Upper)	23,81,130	10,47,464	16,79,941	20,23,281	20,33,798	23,19,452	27,23,748			
Central Provinces and Berar	99,748	3,73,212	4,27,140	7,17,066	6,92,844	11,41,978	10,58,281	7,08,721	3,24,855	4,91,488
Assam	2,01,549	1,83,851	2,52,701	2,50,248	3,12,021	5,12,186	6,12,732	6,30,074	5,55,019	5,22,191
North-West Frontier Province	..	—6,498	47,038	41,260	16,033	53,271	89,564	1,50,090	41,369	95,914
Ajmer	—6,136	—9,062	—6,641	—2,796	1,656	—2,129	1,620	11,876	7,699	4,718
Baluchistan	—12,298	—9,768	—3,904	—3,334	—2,117	—4,262	—127	—6,420	—13,231	—7,820
Coorg	63,691	87,909	1,01,293	1,31,840	1,09,267	1,49,671	1,33,054	1,69,937	1,24,735	1,05,307
Andamans	1,37,749	62,236	44,333	1,66,260	2,78,365	2,46,526	3,11,891	62,555	21,077	65,318
Imperial Forest College and Research Institute	—67,541	—72,746	—63,086	—56,301	—57,867	—77,589	—1,32,907	—1,51,901	—1,78,511	—1,91,265
Forest Surveys (Imperial)	—33,664	—33,257	—30,951	—33,504	—23,229	—30,044	—30,389	—27,060	—39,128	—41,062
TOTAL	86,10,453	70,77,327	82,22,209	1,00,49,754	1,10,62,094	1,24,16,072	1,24,27,687	1,13,50,046	1,07,30,765	1,11,05,140

INDIA during each of the FINANCIAL years from 1900-01 to 1919-20 —continued

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	PROVINCE
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
—88,944	—84,084	—91,325	—87,825	—87,431	—86,045	—78,702	—38,612	—83,150	—1,08,250	Imperial
5,24,159	4,16,068	9,39,807	9,76,954	633,561	5,51,975	7,19,130	6,38,257	11,18,269	10,78,030	Bengal
6,54,610	7,54,039	9,61,991	12,64,508	10,80,852	11,79,520	17,53,448	24,38,140	16,08,940	25,46,801	Madras
16,47,807	16,66,133	23,00,064	25,13,279	21,92,317	20,59,225	29,54,496	29,58,308	26,21,834	25,75,756	Bombay
11,40,501	16,52,487	19,14,699	18,16,473	8,17,495	11,72,524	23,05,617	29,11,769	20,38,203	13,16,479	United Provinces
..	1,06,297	63,064	1,36,087	1,65,408	1,56,177	81,109	3,62,909	5,13,914	3,10,658	Bihar and Orissa
4,77,446	5,44,981	4,39,857	4,35,766	5,48,703	8,03,405	7,53,139	9,59,728	3,58,374	14,29,758	Punjab
62,27,318	58,36,432	67,83,809	71,50,529	50,27,247	48,12,676	74,42,943	68,74,320	68,36,870	98,97,062	Burma (Lower)
										„ (Upper)
5,24,693	7,11,475	12,25,093	12,33,324	13,35,960	15,43,926	16,02,803	15,94,369	14,72,874	21,70,493	Central Provinces and Berar
8,03,295	3,05,307	3,33,180	1,87,729	—65,462	2,99,838	4,72,688	6,23,329	8,01,757	6,59,873	Assam
1,32,850	68,735	1,15,019	1,35,718	1,12,420	82,020	1,22,915	1,83,836	1,73,965	1,61,088	North-West Frontier Province
13,928	4,018	6,882	10,302	9,437	—1,707	—5,362	1,229	3,772	—12,368	Ajmer
—3,175	—8,830	—8,368	—5,322	—6,942	—6,362	—8,652	—12,065	—3,679	—7,377	Baluchistan
1,68,376	1,73,996	1,20,108	1,50,713	23,404	2,72,522	3,26,822	2,58,732	2,52,301	4,40,481	Coorg
1,89,810	2,60,428	1,94,784	1,71,135	81,192	3,952	2,21,059	3,95,932	5,71,557	—1,70,896	Andamans
—2,15,103	—2,57,891	—2,60,334	—2,92,532	—3,22,474	—2,71,523	—2,97,299	—2,81,390	—2,88,965	—3,10,195	Imperial Forest College and Research Institute
—41,140	—38,798	—35,809	—37,743	—42,353	—45,363	—47,407	—56,597	—59,110	—59,953	Forest Surveys (Imperial)
1,21,61,431	1,21,10,793	1,50,01,999	1,57,58,090	1,15,03,334	1,23,23,760	1,83,18,047	1,98,12,194	1,79,42,726	2,19,12,540	TOTAL

FORESTS

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1915-16 to 1919-20

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Bengal	1915-16	18,867,173	19,403,564	3,34,686	1,778	1,828	32
	1916-17	20,517,000	28,060,839	4,07,120	1,930	2,640	38
	1917-18	20,147,000	30,568,115	4,18,261	1,895	2,876	39
	1918-19	21,817,000	33,486,702	4,06,143	2,053	3,150	38
	1919-20	22,477,000	30,230,639*	4,98,479	2,114	2,843	47
Madras	1915-16	23,780,591	8,325,211*	19,40,182	1,214	425	99
	1916-17	25,333,000	3,634,775*	21,84,340	1,297	186	112
	1917-18	27,265,000	3,938,428*	25,25,737	1,398	202	129
	1918-19	22,504,000	1,454,454*	24,08,465	1,160	75	124
	1919-20	26,220,000	1,056,224*	27,84,379	1,354	55	144
Bombay	1915-16	50,184,778	2,263,841†	12,24,806	4,021	181	98
	1916-17	52,901,000	5,809,535†	12,60,479	4,236	465	101
	1917-18	57,656,000	3,870,586†	13,57,930	4,585	308	108
	1918-19	56,888,000	3,500,715†	16,57,711	4,520	278	132
	1919-20	44,755,000	3,618,900†	14,23,126	3,558	288	113
United Provinces	1915-16	23,866,177	16,125,078	11,53,240	3,185	2,152	154
	1916-17	26,179,000	22,101,388	16,75,070	3,486	2,943	223
	1917-18	33,260,000	24,832,434	21,93,689	4,438	3,313	293
	1918-19	32,894,000	24,908,206	23,10,641	4,402	3,333	309
	1919-20	34,219,000	16,496,519	27,86,072	4,580	2,208	373
Bihar and Orissa	1915-16	17,754,630	8,378,135	2,38,429	6,366	3,004	85
	1916-17	18,640,000	10,315,924	2,44,423	6,624	3,666	87
	1917-18	18,898,000	10,323,703†	2,64,353	6,716	3,669	94
	1918-19	20,326,000	7,796,766	2,55,586	7,167	2,749	90
	1919-20	20,574,000	10,053,066	2,65,640	6,934	3,388	90

*Incomplete.

†Figures of outturn in the Southern Circle only

‡Excludes 10,485 bamboos sold by coupe purchasers from coppice coupes of which value is not known

No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1915-16 to 1919-20—
continued

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic ft.	Number	R
Punjab	1915-16	39,341,137	747,891	24,39,562	5,046	96	313
	1916-17	35,797,000	887,929	23,60,699	4,964	123	327
	1917-18	35,376,000	1,346,827	24,02,487	5,001	190	340
	1918-19	34,401,000	1,639,133(b)	25,16,879	4,883	233	357
	1919-20	35,240,000	1,756,452 (b)	26,41,507	5,225	260	392
Burma	1915-16	62,093,838	82,792,000	10,22,190	436	582	7
	1916-17	73,878,000	83,611,000	9,06,238	525	594	7
	1917-18	81,869,000	77,869,000	8,91,192	561	534	6
	1918-19	100,775,000	92,540,000	9,57,177	689	634	7
	1919-20	100,940,000	(a)	11,26,028	692	—	8
Central Provinces and Berar	1915-16	32,827,814	20,617,189*	21,92,862	1,669	1,048	111
	1916-17	33,538,000	23,453,929*	22,62,692	1,705	1,192	115
	1917-18	34,326,000	23,618,909*	22,67,743	1,747	1,202	115
	1918-19	34,867,000	15,376,424*	22,71,835	1,775	834	116
	1919-20	35,562,000	(a)	27,51,510	1,810	—	140
Assam	1915-16	11,673,643	8,979,411†	9,36,844	522	401	42
	1916-17	14,820,000	10,483,785†	10,20,733	671	475	46
	1917-18	13,826,000	12,213,145†	12,36,509	628	554	56
	1918-19	13,445,000	11,399,542†	12,48,952	617	523	57
	1919-20	14,184,000	14,039,276†	11,82,023	648	641	54
North-West Frontier Province	1915-16	3,057,527	..	35,744	12,956	..	151
	1916-17	3,001,000	..	36,741	12,716	..	156
	1917-18	3,204,000	..	30,805	13,576	..	131
	1918-19	3,069,000	..	30,887	13,004	..	131
	1919-20	2,784,000	..	29,843	11,797	..	126

*Exclusive of the figures of outturn in the Northern Circle

† Excluding produce removed by gorkati permits

(a) Not yet available.

(b) For Eastern Circle only.

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No. 10.—TOTAL OUTTURN of TIMBER, FUEL, BAMBOOS, and MINOR PRODUCE from all FORESTS under the control of the FOREST DEPARTMENT in each PROVINCE, in each year from 1915-16 to 1919-20—concluded

PROVINCE		Timber and fuel	Bamboos	Minor produce (including value of bamboos)	AVERAGE OUTTURN PER SQUARE MILE		
					Timber and fuel	Bamboos	Minor produce
		Cubic feet	Number	R	Cubic feet	Number	R
Ajmer	1915-16	238,843	..	87,553	1,682	..	617
	1916-17	208,606	11,753	25,396	1,462	83	179
	1917-18	190,259	6,720	25,545	1,340	47	180
	1918-19	158,994	5,486	67,745	1,120	39	477
	1919-20	149,768	23,821	60,524	1,055	168	426
Baluchistan	1915-16	134,427	..	43,984	171	..	56
	1916-17	70,254	..	43,694	90	..	56
	1917-18	355,171	..	43,410	452	..	55
	1918-19	254,348	..	46,356	324	..	59
	1919-20	231,929	..	44,986	295	..	57
Coorg	1915-16	560,008	250,710	27,221	962	482	52
	1916-17	383,883	257,570	25,721	738	495	49
	1917-18	474,949	157,665	14,509	588	303	28
	1918-19	619,576	187,475	23,419	1,249	361	45
	1919-20	278,136	217,180	32,614	535	418	63
Andamans	1915-16	1,895,525	876,969	3,434	859	397	2
	1916-17	1,607,655	641,289	3,250	728	291	2
	1917-18	1,819,900	1,417,892	3,498	824	642	2
	1918-19	1,802,000	800,246	2,792	816	363	1
	1919-20	1,901,000	459,361	1,967	861	208	1
TOTAL	1915-16	286,216,111	168,759,999	1,16,80,737	1,149	678	47
	1916-17	306,869,398	189,269,716	1,24,56,596	1,245	768	51
	1917-18	328,666,379	190,163,424	1,36,75,668	1,807	756	54
	1918-19	343,850,918	194,095,149	1,42,04,538	1,367	773	56
	1919-20	339,515,833	(a)	1,28,77,188	1,353	—	51

(a) Complete figures not yet available

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1915-16 to 1919-20

PROVINCE		PROTECTION FROM FIRE				PROTECTION FROM CATTLE		GRAZING		
		Total area of all forests	Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on payment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Bengal	1915-16	10,612	579	570	12	5,794	143	118,412	2,074	120,486
	1916-17	10,629	577	564	12	5,809	145	51,047	2,513	53,560
	1917-18	10,630	575	563	12	5,810	145	43,407	3,395	46,802
	1918-19	10,629	620	581	13	5,809	145	46,551	2,145	48,596
	1919-20	10,632	625	621	13	5,878	136	51,772	3,630	55,402
Madras	1915-16	19,583	16,072	14,220	75	3,690	659	2,343,735	78,117	2,421,852
	1916-17	19,535	15,962	14,756	85	3,765	4	2,144,698	93,121	2,237,819
	1917-18	19,506	15,965	14,516	85	4,694	432	1,443,808	90,871	1,534,679
	1918-19	19,394	15,996	15,256	85	4,751	222	1,095,065	82,361	1,177,416
	1919-20	19,359	15,391	14,308	82	3,733	629	926,152	29,075	955,227
Bombay	1915-16	12,481	11,749	11,121	93	2,195	9,195	1,935,655	541,769	2,477,424
	1916-17	12,489	12,246	11,804	102	2,442	8,994	1,955,717	592,230	2,547,947
	1917-18	12,576	12,188	11,785	101	2,756	8,660	2,009,775	593,987	2,603,762
	1918-19	12,587	11,255	10,453	93	2,852	8,585	2,020,687	653,466	2,674,153
	1919-20	12,579	11,192	10,626	93	2,832	8,619	1,452,228	733,731	2,185,959
United Provinces	1915-16	7,493	3,868	3,480	67	2,328	876	577,827	412,117	989,944
	1916-17	7,510	3,617	3,606	63	2,388	1,005	503,928	524,096	1,028,024
	1917-18	7,495	3,626	3,590	59	2,406	737	452,651	576,809	1,029,460
	1918-19	7,473	3,638	3,543	58	2,361	1,072	483,369	595,201	1,078,570
	1919-20	7,471	3,664	3,507	53	2,371	1,213	457,706	641,047	1,098,753
Bihar and Orissa	1915-16	2,789	1,693	1,636	95	1,401	653	209,467	153,043	362,510
	1916-17	2,814	1,693	1,675	97	1,386	1,063	203,769	153,271	357,040
	1917-18	2,814	1,694	1,596	97	1,391	950	209,088	153,681	362,769
	1918-19	2,836	1,685	1,659	96	1,313	1,029	195,210	153,506	348,716
	1919-20	2,967	1,250	1,037	72	1,318	1,024	50,869	298,033	348,902
Punjab	1915-16	7,796	1,074	1,047	48	811	567	770,912	2,286,541	3,057,453
	1916-17	7,211	1,070	1,065	50	648	582	786,274	2,305,539	3,091,813
	1917-18	7,074	1,059	1,047	50	635	555	717,825	2,292,908	3,010,733
	1918-19	7,045	1,205	1,166	57	535	588	874,097	2,295,975	3,170,072
	1919-20	6,744	1,211	1,201	58	504	652	785,780	2,290,301	3,076,081
Burma	1915-16	142,322	2,680	2,473	9	26,691	526	28,308	809,770	838,078
	1916-17	140,757	2,474	2,387	8	22,573	6,316	29,181	811,375	840,556
	1917-18	145,847	1,750	1,681	6	22,572	6,323	30,277	793,852	824,129
	1918-19	146,165	1,347	1,237	5	22,728	6,387	31,482	563,421	594,903
	1919-20	145,764	1,277	1,215	4	23,083	6,642	36,640	667,045	706,685
Central Provinces and Berar	1915-16	19,666	10,919	10,656	54	3,473	10,028	3,379,907	265,125	3,645,032
	1916-17	19,672	10,735	10,243	52	3,517	10,158	3,314,816	267,234	3,582,050
	1917-18	19,649	9,472	9,313	48	3,361	11,197	3,178,543	255,941	3,434,484
	1918-19	19,645	9,700	9,559	49	3,361	10,724	2,979,262	265,447	3,244,709
	1919-20	19,645	10,344	10,010	53	3,394	11,463	2,970,388	233,371	3,203,759

No. 11.—PROTECTION of FORESTS.—RESULTS of PROTECTION from FIRE and from CATTLE during each year from 1915-16 to 1919-20—continued

PROVINCE		Total area of all forests	PROTECTION FROM FIRE			PROTECTION FROM CATTLE		GRAZING		
			Area attempted	Area protected	Proportion of forests under fire protection to total area of reserves	Area closed to all animals	Area closed to browsers only	Number of animals grazed on pay- ment	Number of animals grazed free	Total number of animals grazed
		Sq. miles	Sq. miles	Sq. miles		Sq. miles	Sq. miles			
Assam	1915-16	22,368	72	69	2	4,219	470	126,534	550,829	677,363
	1916-17	22,072	141	140	3	4,101	472	158,861	558,026	716,887
	1917-18	22,031	273	271	5	4,565	..	253,813	558,158	811,971
	1918-19	21,804	162	138	3	4,496	470	216,167	561,055	777,222
	1919-20	21,898	198	197	3	4,743	470	146,736	620,893	767,629
North-West Frontier Province	1915-16	236	80	51	22	90	99	7,676	33,591	41,267
	1916-17	236	85	84	36	76	113	5,959	35,608	41,567
	1917-18	236	85	84	36	22	168	5,998	33,610	39,609
	1918-19	236	78	73	33	9	181	2,247	33,565	35,812
	1919-20	236	77	76	33	9	181	1,706	33,585	35,291
Ajmer	1915-16	142	141	141	99	142	..	13,965	11,062	25,027
	1916-17	142	141	141	99	139	..	9,742	6,364	16,106
	1917-18	142	141	140	99	139	3	12,328	6,364	18,692
	1918-19	142	141	141	99	..	142	54,061	21, 91	75,752
	1919-20	142	141	141	99	139	3	12,969	5,174	19,143
Baluchistan	1915-16	785	..	..	..	204	13	14,572	57,730	72,302
	1916-17	785	..	..	..	195	13	6,023	57,730	63,753
	1917-18	785	..	..	..	157	13	2,718	58,275	60,993
	1918-19	785	..	..	..	171	13	2,930	81,081	84,011
	1919-20	785	..	..	..	168	13	8,709	60,740	69,449
Coorg	1915-16	520	124	121	23	519	..	4,166	10,289	14,455
	1916-17	520	123	123	24	506	14	3,781	7,782	11,563
	1917-18	520	123	120	24	506	14	4,051	8,456	12,507
	1918-19	520	163	160	31	506	14	6,841	7,607	14,448
	1919-20	520	165	128	32	506	14	4,494	9,303	13,797
Andamans	1915-16	2,207	..	..	..	83	..	..	..	..
	1916-17	2,207	..	..	..	83	..	..	..	..
	1917-18	2,207	..	..	..	85	..	..	..	..
	1918-19	2,207	..	..	..	85	..	..	..	..
	1919-20	2,207	..	..	..	85	..	..	..	..
TOTAL	1915-16	249,000	49,051	45,585	46	51,640	23,229	9,531,136	5,212,057	14,743,193
	1916-17	246,579	48,464	46,588	48	47,628	28,879	9,173,796	5,414,889	14,588,685
	1917-18	251,512	46,951	44,703	46	49,297	29,197	8,361,283	5,426,107	13,790,690
	1918-19	251,468	45,990	43,966	45	48,977	29,572	8,007,869	5,316,511	13,324,380
	1919-20	250,949	45,535	43,067	44	48,763	31,059	6,910,149	5,626,928	12,537,077

OPIUM

[FOR TABLES, SEE PAGES 153 TO 165]

The region in which the poppy was cultivated in 1919-20 for the manufacture of "Bengal opium" Bengal opium comprised thirty-two districts in the United Provinces of Agra and Oudh. The whole Department has, with effect from the 29th September, 1910, been under the control of one Opium Agent, with headquarters at Ghazipur. At Ghazipur there is a Government factory where the crude opium is manufactured into the form in which it passes into consumption. The cultivation of the poppy and the manufacture of opium are regulated by Act, XIII of 1857, as amended by Act, I of 1911, and are under the general control of the Government and the Board of Revenue of the United Provinces and the immediate supervision of the Opium Agent at Ghazipur. The possession and transport of opium are regulated by rules framed under section 5, Act I of 1878 (the Indian Opium Act). Cultivation is permitted only under license granted under the authority of the Opium Agent. The area to be cultivated is fixed by the license, and the cultivator is bound to sell the whole of his production to the Opium Department at the rate fixed by Government. This rate was fixed in 1894-95 at Rs. 6 per seer of 70° consistency, which was raised to Rs. 7-8 per seer in 1913-14 and to Rs. 9 per seer in 1916-17. In 1920-21 it was fixed at Rs. 11 and for 1921-22 it has been raised to Rs. 15 per seer. Cultivators are granted an advance payment at the time of their executing agreements and sometimes a further payment (and occasionally more) before actual delivery. In March, April, and May the opium is made over to the officers of the Department and weighed and tested, and as soon as possible afterwards each cultivator's accounts are adjusted, and the balance due is paid to him. After weighing the opium is forwarded to the Government factory at Ghazipur, where it is manufactured in three forms—(a) opium intended for export to foreign countries, departmentally known as "provision" opium, (b) opium intended for consumption in India and Burma, departmentally known as "excise" opium, and (c) medical opium for export to London. Provision opium is made up in the form of balls or cakes, each weighing 3·5 lb, and is packed in chests, each chest containing forty cakes, weighing 140½ lb. It is generally of 71° consistency. Excise opium is made up in cubical packets, each weighing one seer, 60 of which are packed in a case. It is of 90° consistency. Medical opium is made up in cakes each weighing 2 lbs. at 87·50° consistency. Provision opium is sold by public auction in Calcutta. A notification is published annually, generally before the month of October, stating the minimum number of chests which will be put up for sale in each month of the next calendar year, and the quantities so notified are not altered without three months' notice. Sales are conducted month by month by the Bengal Government. 4,000 chests were notified for sale in 1920 for shipment to non-China markets. The number of chests actually sold was 2,320. In addition to this 3,000 chests were sold to the Government of the Straits Settlements, 2,900 to the Government of Netherlands Indies, 180 to the Government of Hongkong, 1,700 to Siam, and 192 to the Government of North Borneo. The duty levied by Government on each chest may be taken to be the difference between the average price realised and the average cost.

Under a convention made in 1815, the French Government has the right to purchase not more than 300 chests of opium each year, at the average price realised for the rest of the opium at the sales. This right has been commuted for a money payment, amounting to Rs. 8,000 a year, under agreements which at present remain in force until the 31st December, 1924. The agreement binds the French Government to take effective steps for the prevention of illicit traffic in opium between French and adjacent British territory.

The cultivation of the poppy is prohibited in British provinces other than the United Provinces, to a certain extent in the Punjab, and in some of the frontier provinces of Burma. The only licit supply of opium for internal consumption is what is known as "Bengal Excise Opium." This is supplied from the Ghazipur Opium Factory and from the Calcutta Presidency godowns to Government treasuries and depôts, whence it is issued, on payment, to licensed vendors and druggists only. In the accounts a sum, Rs. 20 per seer, out of the proceeds of this opium is credited under opium as representing the estimated cost of production. The remainder of the proceeds is credited under excise. The various provinces submit their indents through the Board of Revenue, United Provinces. These are forwarded to the Opium Agent, Ghazipur, and the quantity indented for is supplied direct from the Opium factory to the treasuries and Government depôts, and the issues are made from the latter to licensed vendors.

Malwa opium is almost entirely produced in the Indian States in the Central India and Rajputana Agencies and the Baroda State. In the Khairpur State (Sind) it is grown in the Khairpur taluka, but production is limited to the requirements of the State. A chest of Malwa opium contains 140 lbs. in weight. The opium is of 90° to 95° consistency and is usually packed in half-chests for convenience of carriage. Malwa opium

Rajputana and Central India.—In the Indian States of Rajputana and Central India the British Government does not control the cultivation of the poppy or the manufacture of opium or its local consumption. Malwa opium was imported into the Bombay Presidency for local consumption in British India as well as for exportation by sea to China, a duty, commonly called pass-duty, being levied by the British Government. This pass-duty constituted the British revenue from Malwa opium: and the rates varied from time to time. The importation of Malwa opium for local consumption in the Bombay Presidency has been discontinued with effect from the 1st April, 1912, the Presidency being supplied from Ghazipur. Under arrangements made between His Majesty's Government and the Government of China a fixed number of chests of Malwa opium could only be exported to China. The export has however, been prohibited since 1st January, 1914.

Baroda.—The cultivation of the poppy and the manufacture of opium are permitted in Baroda, under a State monopoly, for consumption in the State. The State has, by agreement, assimilated its retail system

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and selling prices to those in force in adjacent British districts, and prevents the introduction of Baroda opium into British territory and into the territories of adjacent Indian States.

The following purchases of opium from the States of Central India and Baroda have been made by Government :—

	Mds. at 70°		Mds. at 70°
1912-13	6,247	1916-17	7,887
1913-14	20,502	1917-18	7,374
1914-15	13,551	1918-19	8,199
1915-16	20,812	1919-20	2,947

This opium is used for the preparation of excise opium.

Panjab and Burma.—The cultivation of opium is permitted in certain districts of the Punjab and Burma on a very limited scale for local consumption.

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No. 12.—RECEIPTS, CHARGES, and NET REVENUE (in rupees) on account of OPIUM in BENGAL and BOMBAY
: from 1870-71 to 1919-20

	RECEIPTS			CHARGES			NET REVENUE		
	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL	Bengal	Bombay	TOTAL
1870-71 . . .	5,64,42,640	2,40,11,950	8,04,54,590	2,01,19,390	24,860	2,01,44,250	3,63,23,250	2,39,87,000	6,03,10,340
1875-76 . . .	5,92,19,280	2,54,94,970	8,47,14,250	2,21,67,580	18,070	2,21,85,650	3,70,51,700	2,54,76,900	6,25,28,600
1880-81 . . .	7,95,36,760	2,52,63,750	10,48,00,510	2,02,68,400	19,170	2,02,87,570	5,92,68,360	2,52,44,580	8,45,12,940
1885-86 . . .	6,49,06,190	2,45,18,960	8,94,25,150	3,05,36,220	40,520	3,05,76,740	3,43,69,970	2,44,78,440	5,88,48,410
1890-91 . . .	6,12,50,950	1,75,40,870	7,87,91,820	2,17,71,330	36,640	2,18,07,970	3,94,79,620	1,75,04,230	5,69,83,850
1895-96 . . .	5,46,42,250	1,65,96,970	7,12,39,220	2,06,50,750	38,660	2,06,89,410	3,39,91,500	1,65,58,310	5,05,49,810
1900-01 . . .	6,39,67,138	1,25,66,495	7,65,33,633	2,67,50,347	37,777	2,67,88,124	3,72,16,791	1,25,28,718	4,97,45,509
1905-06 . . .	7,34,70,195	85,61,499	8,20,31,694	2,83,43,335	43,281	2,83,86,616	4,51,26,860	85,18,218	5,36,45,078
1907-08 . . .	6,93,29,346	93,45,440	7,86,74,786	2,49,92,207	49,404	2,50,41,611	4,43,37,139	92,96,036	5,36,33,175
1908-09 . . .	6,72,29,749	2,10,42,075	8,82,71,824	1,84,93,502	47,818	1,85,41,320	4,87,36,247	2,09,94,257	6,97,30,504
1909-10 . . .	7,21,02,459	1,09,17,786	8,30,20,245	1,66,02,684	49,638	1,66,52,322	5,54,99,775	1,08,68,148	6,63,67,923
1910-11 . . .	11,26,38,931	1,90,502	11,28,29,433	1,86,56,739	43,120	1,86,99,859	9,39,82,192	1,47,382	9,41,29,574
1911-12 . . .	7,89,46,552	1,04,72,618	8,94,19,170	1,08,98,235(a)	43,541	1,09,41,776	6,80,48,317	1,04,29,077	7,84,77,394
1912-13 . . .	5,47,11,876	2,21,56,997	7,68,68,873	89,53,732	42,197	89,95,929	4,57,58,144	2,21,14,800	6,78,72,944
1913-14 . . .	2,39,33,279	4,39,899	2,43,73,178	1,51,48,205	38,395	1,51,86,600	87,85,074	4,01,504	91,86,578
1914-15 . . .	2,35,80,373	2,901	2,35,83,274	97,95,318	16,013	98,11,331	1,37,85,065	—13,112	1,37,71,943
1915-16 . . .	2,86,99,408	3,304	2,87,02,712	1,71,56,439	8,532	1,71,64,971	1,15,42,969	—5,228	1,15,37,741
1916-17 . . .	4,73,97,839	2,234	4,74,00,073	1,36,79,055	6,856(b)	1,36,85,911	3,37,18,784	—4,622	3,37,14,162
1917-18 . . .	4,61,80,315	3,223	4,61,83,538	1,66,26,597	5,142(b)	1,66,31,739	2,95,53,718	—1,919	2,95,51,799
1918-19 . . .	4,93,34,783	1,887	4,93,36,670	1,96,14,926	3,347(b)	1,96,18,273	2,97,19,857	—1,460	2,97,18,397
1919-20 . . .	4,55,61,427	785	4,55,62,212	1,29,94,249	3,633(b)	1,29,97,882	3,25,67,178	—2,848	3,25,64,330

NOTE.—The receipts in Bengal include the cost price of opium manufactured for the Excise Department, namely, the figures in the last column of the next table and the corresponding figures for preceding years. There was, however, one exception in 1871-72, when the cost price Rs. 15,49,950 was, by special arrangement, credited to Excise revenue

(a) Includes Rs. 20,535, being the allowances of a delegate to the International Opium Conference at Hague, and miscellaneous expenditure

(b) Represents the figures for "India General" only

No. 13.—COST PRICE (in rupees) of BENGAL OPIUM sold in the EXCISE DEPARTMENT in each PROVINCE, from 1880-81 to 1919-20

	India General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa	U. P. of Agra and Oudh	Punjab	N.-W. F. Province	Madras	Bombay	TOTAL
1880-81 . . .	160	1,99,300	3,94,730	4,89,420	5,18,440		4,10,880	2,37,530†				22,50,460
1885-86 . . .	1,850	2,19,330	2,76,310	4,19,460	5,38,440		4,25,210	...				18,80,600
1890-91 . . .	2,700	2,20,200	4,32,170	3,79,420	5,67,790		4,76,740	28,720				21,07,740
1895-96 . . .	150	2,43,320	2,00,520	4,49,860	7,12,980		5,28,760	80,910				22,16,500
1900-01 . . .	119	2,16,897	2,67,474	4,39,105	7,92,226		5,01,829	85,655				23,03,305
1905-06 . . .	..	3,07,789	6,08,306	5,36,802	7,47,583		5,74,014	73,499	8,747			28,56,740
1907-08 . . .	..	4,78,900	5,36,809	6,90,437	8,26,570		5,88,482	82,238	17,221	14,140		32,34,797
1908-09 . . .	..	4,43,567	4,82,293	6,68,826	8,61,607		5,52,953	1,95,407	18,640	4,30,030		36,53,323
1909-10 . . .	2,825	4,45,967	4,55,841	6,30,522	8,05,506		5,85,646	4,46,361	22,316	4,58,829		38,54,413
1910-11 . . .	5,325	4,86,336	4,34,347	6,29,268	8,14,155		5,41,718	5,48,690	22,007	4,19,602		39,01,448
1911-12 . . .	6,036	5,06,612	3,95,374	6,33,114	8,47,152		5,44,998	6,20,380	20,544	4,33,109		40,07,319
1912-13 . . .	20,370	5,15,337	3,99,441	5,27,297	5,82,972	3,90,367	5,72,445	5,97,193	45,876	4,12,353	7,74,806	48,38,457
1913-14 . . .	31,310	5,20,891	3,79,027	5,41,552	5,90,564	4,14,698	5,76,202	6,51,954	46,555	3,94,928	5,13,610	46,61,291
1914-15 . . .	27,178	5,02,834	3,49,959	5,53,060	5,38,534	3,86,012	5,44,312	6,14,811	41,684	4,02,093	7,89,518	47,49,995
1915-16 . . .	27,079	4,70,013	3,65,554	5,35,523	4,46,067	3,32,338	5,09,816	6,15,630	39,227	4,02,759	7,74,805	45,18,811
1916-17 . . .	27,584	5,77,670	5,18,502	6,79,914	5,03,547	4,49,259	6,93,006	7,45,844	53,427	4,90,681	9,74,856	57,14,290
1917-18 . . .	28,511	5,70,912	5,19,056	6,75,862	4,88,331	4,71,431	6,29,201	7,41,625	65,889	5,23,025	10,70,834	57,84,677
1918-19 . . .	35,323	6,54,737	6,07,731	8,16,809	5,44,338	5,30,114	6,42,540	10,04,868	89,778	6,03,150	11,93,769	67,23,157
1919-20 . . .	25,153	5,18,580	5,66,762	9,18,008	5,50,921	4,80,116	5,62,782	8,84,793	84,513	6,07,115	10,73,800	62,72,543

* Compiled from the Finance and Revenue Accounts and from special official returns

† Proceeds of experimental sale of Bengal opium

No. 14.—Q U A N T I T Y (*chests*) of B E N G A L (P A T N A and B E N A R E S) O P I U M S O L D , P R O C E E D S of S A L E S , and A V E R A G E A N N U A L P R I C E , *from 1870-71 to 1919-20*

	NUMBER OF CHESTS SOLD			PROCEEDS OF SALE (RUPEES)			AVERAGE PRICE (RUPEES)		
	Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	Both kinds
1870-71 . . .	27,365	21,665	49,030	3,14,16,140	2,35,72,740	5,49,88,880	1,145	1,092	1,121
1875-76 . . .	26,055	19,455	45,510	3,34,44,650	2,38,62,430	5,73,07,080	1,284	1,227	1,259
1880-81 . . .	28,200	28,200	56,400	3,91,05,860	3,77,29,720	7,68,35,580	1,387	1,338	1,362
1885-86 . . .	25,050	25,944	50,994	3,15,06,250	3,14,53,890	6,29,60,140	1,257	1,212	1,234½
1890-91 . . .	27,000	30,000	57,000	2,83,24,470	3,08,04,390	5,91,28,860	1,049	1,026⅓	1,037½
1895-96 . . .	18,465	19,230	37,695	2,58,45,420	2,65,58,070	5,24,03,490	1,399⅘	1,381⅞	1,390⅞
1900-01 . . .	21,300	24,000	45,300	2,90,29,760	3,26,08,980	6,16,38,740	1,362⅔	1,358½	1,360⅔
1905-06 . . .	24,600	24,600	49,200	3,59,69,928	3,45,83,682	7,05,53,610	1,462⅔	1,405⅔	1,434⅓
1906-07 . . .	26,400	26,400	52,800	3,79,79,270	3,54,53,305	7,34,32,575	1,438⅔	1,342⅔	1,390⅔
1907-08 . . .	24,450	24,450	48,900	3,34,37,750	3,25,92,075	6,60,29,825	1,367⅓	1,333⅓	1,350⅔
1908-09 . . .	22,950	22,950	45,900	3,29,12,393	3,06,04,282	6,35,16,675	1,432⅔	1,332⅔	1,383⅓
1909-10 . . .	21,150	21,150	42,300	3,39,54,850	3,42,37,356	6,81,92,206	1,605⅘	1,618⅓	1,612⅔
1910-11 . . .	18,630	18,930	37,560	5,44,38,585	5,41,67,530	10,86,06,115	2,921⅓	2,861⅔	2,891⅓
1911-12 . . .	12,770	13,560	26,330	3,71,98,470	3,62,73,805	7,34,72,275	2,912⅔	2,675⅓	2,790⅔
1912-13 . . .	6,970	10,920	17,890	2,33,27,800	2,64,77,435	4,98,05,235	3,346⅘	2,424⅔	2,783⅓
1913-14 . . .	1,500	7,570	9,070(a)	32,44,119	1,59,48,058	1,91,92,177	2,163	2,107	2,116
1914-15 . . .	1,281	10,317	11,598(b)	20,28,518	1,64,28,774	1,84,57,292	1,583	1,592	1,591
1915-16 . . .	128	12,532	12,660(b)	2,12,290	2,22,90,935	2,25,03,225	1,658	1,779	1,777
1916-17 . . .	..	13,844	13,844(b)	..	3,68,31,640	3,68,31,640	..	2,660	2,660
1917-18 . . .	..	12,538	12,538(b)	..	3,20,37,150	3,20,37,150	..	2,555	2,555
1918-19 . . .	..	13,768	13,768(b)	..	3,68,14,820	3,68,14,820	..	2,674	2,674
1919-20 . . .	..	11,397	11,397(b)	..	3,57,94,575	3,57,94,575	..	3,140⅞	3,140⅞

NOTE—The term “ Patna Opium ” refers to the opium which was formerly manufactured at the factory at Patna under the supervision of the Bihar Opium Agent, and the term “ Benares Opium ” refers to opium manufactured at the factory at Ghazipur under the supervision of the Benares Opium Agent. The Patna factory was closed on the 31st December 1911
 (a) Inclusive of 70 chests sold to the Hongkong Government
 (b) The figures include the quantity of opium sold by Government direct to colonial Governments as shown in detailed table No. 23

No. 15.—The AUCTION AVERAGE PRICE (in rupees) per CHEST of BENGAL (PATNA and BENARES) OPIUM at each monthly GOVERNMENT SALE, the AVERAGE of the year, and the number of CHESTS SOLD, in each calendar year from 1911 to 1919

	Patna	Benares	Average of both	Patna	Benares	Average of both	Patna	Benares	Average of both
	1911			1912			1913		
Number of chests sold	38,940			19,840			9,000		
January . . .	3,435 5 8	3,300 — —	3,365 1 6	3,698 15 2	3,201 6 4	3,433 — 3	1,865 8 5	1,829 3 8	1,835 8 —
February . . .	3,481 3 8	3,400 — —	3,439 1 —	3,461 8 8	2,933 1 —	3,179 1 3	2,350 — —	2,345 3 —	2,346 — 4
March . . .	2,980 13 —	2,583 5 9	2,774 8 —	3,773 6 3	2,650 — —	3,164 1 6	3,050 — —	3,050 — —	3,050 — —
April . . .	2,970 13 11	2,900 — —	2,934 1 4	3,791 1 9	2,701 6 3	3,200 1 2	3,015 12 7	3,010 — —	3,011 — —
May . . .	2,977 2 3	2,875 1 2	2,924 2 6	4,096 4 2	2,855 6 8	3,423 4 2	2,995 12 —	2,990 — —	2,991 — —
June . . .	3,161 4 —	2,943 6 1	3,048 2 6	2,977 3 6	2,315 3 9	2,618 2 10	2,490 12 —	2,485 — —	2,486 — —
July . . .	1,791 6 6	1,691 12 —	1,741 6 1	3,317 12 11	2,381 11 1	2,810 1 4	2,109 4 —	2,110 15 1	2,110 10 5
August . . .	1,882 1 11	1,700 — 11	1,790 11 8	3,909 5 7	2,723 8 3	3,266 2 11	2,301 8 —	2,295 — —	2,296 2 1
September . . .	2,794 11 6	2,699 10 7	2,747 — 1	3,809 14 —	2,674 9 9	3,194 2 2	2,998 12 —	2,600 — 10	2,669 6 3
October . . .	3,403 6 7	3,249 7 2	3,326 2 —	3,736 1 9	2,608 2 10	3,124 5 7	1,800 — —	1,798 3 4	1,798 8 4
November . . .	2,898 6 8	2,699 — 4	2,798 1 2	1,650 — —	1,650 — —	1,650 — —	1,765 — —	1,764 8 5	1,764 9 8
December . . .	2,925 5 9	2,748 11 3	2,834 3 6	1,585 — —	1,579 5 7	1,581 3 7	1,530 — —	1,530 — —	1,530 — —
Average price for the year . . .	2,890 6 9	2,742 14 9	2,814 14 2	3,488 8 7	2,556 15 6	2,971 9 2	2,405 7 8	2,373 12 3	2,379 4 3
	1914			1915			1916		
Number of chests sold	11,428			10,080			9,840		
January . . .	1,550 — —	1,545 6 4	1,546 1 1	No sale	1,600 — 5	1,600 — 5	No sale	1,805 — 5	..
February . . .	1,567 15 6	1,560 — —	1,561 2 6	„	1,601 1 1	1,601 1 1	„	1,862 13 10	..
March . . .	2,039 13 6	2,000 4 3	2,006 — 4	„	1,617 — 4	1,617 — 4	„	1,956 — 1	..
April . . .	1,665 — —	1,640 7 7	1,644 — 8	„	1,600 — 5	1,600 — 5	„	2,002 4 7	..
May . . .	1,621 9 —	1,585 14 5	1,591 1 5	1,678 2 —	1,625 — —	1,627 — 4	„	2,917 7 0	..
June . . .	1,625 5 —	1,605 1 3	1,608 — 4	1,640 5 —	1,607 15 9	1,609 3 10	„	2,791 3 —	..
July . . .	1,591 1 6	1,575 12 9	1,578 — 4	1,680 — —	1,602 1 2	1,605 — 8	„	2,829 4 9	..
August . . .	1,219 3 8	1,211 1 2	1,212 1 1	1,635 — —	1,613 10 10	1,614 7 10	„	3,144 2 9	..
September . . .	1,610 — —	1,600 — —	1,601 9 11	No sale	1,607 2 9	1,607 2 9	„	2,983 9 6	..
October . . .	No sale	1,601 — 5	1,601 — 5	„	1,752 3 8	1,752 3 8	„	3,059 3 3	..
November . . .	1,600 — —	1,603 14 —	1,603 — 10	„	1,782 6 6	1,782 6 6	„	3,129 3 3	..
December . . .	1,640 3 10	1,605 6 2	1,610 2 7	„	1,816 3 —	1,816 3 0	„	3,259 3 9	..
Average price for the year . . .	1,620 4 9	1,595 4 5	1,598 12 10	1,658 8 3	1,652 1 2	1,652 10 7	..	2,644 15 4	..
	1917			1918			1919		
Number of chests sold	4,615			5,600			3,600		
January . . .	No sale	3,280 2 2	..	No sale	3,213 1 1	..	No sale	3,829 1 4	..
February . . .	„	3,249 1 7	..	„	3,437 0 7	..	„	3,893 2 8	..
March . . .	„	3,225 2 7	..	„	3,231 1 2	..	„	3,794 — —	..
April . . .	„	3,201 0 0	..	„	3,205 0 0	..	„	4,162 2 8	..
May . . .	„	3,230 0 0	..	„	3,277 2 1	..	„	4,070 — —	..
June . . .	„	3,203 11 0	..	„	3,287 0 5	..	„	4,169 5 4	..
July . . .	„	3,218 10 8	..	„	3,255 0 0	..	„	4,222 5 4	..
August . . .	„	3,204 11 6	..	„	3,455 1 2	..	„	4,348 — —	..
September . . .	„	3,229 12 1	..	„	3,476 2 6	..	„	4,407 — —	..
October . . .	„	3,447 1 0	..	„	3,441 3 2	..	„	4,834 1 4	..
November . . .	„	3,209 4 4	..	„	3,209 10 6	..	„	4,757 8 —	..
December . . .	„	3,200 0 0	..	„	3,353 3 7	..	„	5,212 8 —	..
Average price for the year . . .	..	3,257 0 11	..	..	3,320 1 8	..	..	4,308 4 2	..

NOTE—This table deals exclusively with auction sales, while table No. 20 shows separately the average prices (at Government sales) of both auction and private sales

See note at foot of Table No. 14

No. 16.—AREA of CULTIVATION, TOTAL PRODUCTION, and PRODUCTION per BIGHA of BENGAL OPIUM

	NUMBER OF SUB-DEPUTY OPIUM AGENCIES			AREA OF CULTIVATION (deducting failures)						QUANTITY (IN MDS.) OF OPIUM PRODUCED		
	Patna	Benares	TOTAL	Patna		Benares		TOTAL		Patna	Benares	TOTAL
				Bighas	Acres	Bighas	Acres	Bighas	Acres			
1870-71 . . .	12	11	23	487,559	304,719	337,812	211,132	825,362	515,851	45,763	30,976	76,739
1875-76 . . .	12	9	21	470,926	294,329	378,241	236,401	849,167	530,730	68,704	60,113	128,817
1880-81 . . .	11	12	23	434,786	271,741	423,265	264,541	858,051	536,282	49,292	45,506	94,798
1885-86 . . .	11	15	26	453,514	283,446	498,361	311,475	951,875	594,921	59,866	61,634	121,500
1890-91 . . .	11	16	27	407,960	254,975	394,791	246,744	802,751	501,719	38,726	44,373	83,099
1895-96 . . .	11	16	27	378,694	236,684	472,940	295,588	851,634	532,272	35,107	52,174	87,281
1900-01 . . .	11	20	31	352,640	220,400	618,019	386,262	970,659	606,662	25,163	63,956	89,119
1905-06 . . .	11	19	30	327,640	204,775	654,753	409,221	982,393	613,996	26,561	80,667	107,228
1907-08 . . .	8	17	25	201,980	126,237	579,698	362,311	781,678	488,548	17,013	54,327	71,340
1908-09 . . .	8	17	25	165,720	103,575	413,212	258,257	578,932	361,832	16,239	45,564	61,803
1909-10 . . .	6	14	20	164,863	103,039	402,460	251,538	567,323	354,577	16,362	51,304	67,666
1910-11 . . .	4	14	18	157,309	98,318	423,231	264,550	580,590	362,868	11,901	33,025	44,926
1911-12 . . .	..	14	14	..	..	321,074	200,672	321,074	200,672	..	31,473	31,473
1912-13 . . .	..	15	15	..	..	285,220	178,263	285,220	178,263	..	26,813	26,813
1913-14 . . .	..	15	15	..	..	231,298	144,561	231,298	144,561	..	24,292	24,292
1914-15 . . .	..	15	15	..	..	263,857	164,911	263,857	164,911	..	28,293	28,293
1915-16 . . .	..	15	15	..	..	267,448	167,155	267,448	167,155	..	27,001	27,001
1916-17 . . .	..	15	15	..	..	326,697	204,186	326,697	204,186	..	32,124	32,124
1917-18 . . .	..	24	24	..	..	331,216	207,010	331,216	207,010	..	32,243	32,243
1918-19 . . .	..	24	24	..	..	283,399	177,124	283,399	177,124	..	27,343	27,343
1919-20 . . .	..	24	24	..	..	247,394	154,621	247,394	154,621	..	22,731	22,731

NOTE.—The standard bigha is five-eighths of an acre
 See Note at foot of Table No. 14

No. 17.—QUANTITY (cheats) of BENGAL OPIUM made, CHARGES thereof, net and average COST per

	QUANTITY MANUFACTURED				Price per seer paid to cultivator	Payments to cultivators for raw opium
	PROVISION	EXCISE		Total outturn in provision chests		
		Actual	Equivalent in provision chests			
1870-71	40,981½	2,981½	3,190⅞	44,171½	R A. P. 4 8 —	R 1,38,13,420
1875-76	68,051	3,697¼	3,963½	72,014½	5 — — Patna	2,57,63,400
1880-81	49,732	3,856½	4,111	53,843	5 — — Benares	1,80,49,480
1885-86	64,500	5,563½	6,165	70,665	4 8 —	2,43,00,000
1890-91	44,522	5,735	6,241	50,763	5 — —	1,66,01,770
1895-96	45,041	4,366	4,640	49,681	6 — —	2,09,41,570
1900-01	44,457	4,157¼	4,517	48,974	6 — —	2,13,65,976
1905-06	48,750	5,635	6,155	54,905	6 — —	3,08,32,237
1906-07	38,126	6,263	6,895	45,021	6 — —	2,71,61,409
1907-08	40,001	11,229	12,088	52,089	6 — —	2,45,70,618
1908-09	28,125	5,770	6,171	34,296	6 — —	1,81,15,259
1909-10	29,000	7,172	7,683	36,683	6 — —	1,62,39,803
1910-11	15,000	8,611	9,423	24,423	6 — —	1,07,83,043
1911-12	14,000	9,126	10,188	24,188	6 — —	75,53,464
1912-13	7,000	9,947	11,105	18,105	6 — —	64,35,156
1913-14	12,000	8,307	9,274	21,274	7 8 —	72,87,735
1914-15	10,000	8,943	9,984	19,984	7 8 —	84,87,924
1915-16	12,000	8,391	9,368	21,368	7 8 —	81,00,225
1916-17	12,000	8,732	9,749	21,749	9 — —	1,15,64,658
1917-18	14,499	8,567	9,564	24,063	9 — —	1,16,09,249
1918-19	12,500	8,512	9,502	22,002	9 — —	98,43,484
1919-20	7,400	7,289	8,138	15,538	9 — —	81,83,342

* The figures relate to the year September to August up to 1900-01 and to the factory year (November to October) thereafter

in the PATNA and BENARES AGENCIES, from 1870-71 to 1919-20*

NUMBER OF CHESTS OF EXCISE OPIUM MADE			NUMBER OF CHESTS OF PROVISION OPIUM MADE			TOTAL CHESTS MADE			AVERAGE PER BIGHA		
Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	TOTAL	Patna	Benares	
2,451 $\frac{5}{8}$	529 $\frac{3}{4}$	2,981 $\frac{1}{8}$	22,981	18,000 $\frac{1}{2}$	40,981 $\frac{1}{2}$	25,432 $\frac{1}{2}$	18,529 $\frac{1}{2}$	43,962 $\frac{1}{2}$	Srs. Chs. 3 12	Srs. Chs. 3 10 $\frac{1}{4}$	1870-71
2,959 $\frac{1}{2}$	738 $\frac{3}{4}$	3,697 $\frac{3}{4}$	34,957	33,094	68,051	37,916 $\frac{1}{2}$	33,832 $\frac{3}{4}$	71,784 $\frac{3}{4}$	5 13 $\frac{1}{4}$	6 5 $\frac{1}{4}$	1875-76
3,376 $\frac{1}{2}$	479 $\frac{1}{2}$	3,856 $\frac{1}{2}$	24,200	25,532	49,732	25,576 $\frac{1}{2}$	26,011 $\frac{1}{2}$	53,588 $\frac{1}{2}$	4 8 $\frac{1}{2}$	4 4 $\frac{1}{2}$	1880-81
1,768 $\frac{3}{4}$	3,794 $\frac{5}{8}$	5,563 $\frac{1}{8}$	31,500	33,000	64,500	33,268 $\frac{3}{4}$	36,794 $\frac{5}{8}$	70,063 $\frac{1}{2}$	5 4 $\frac{1}{2}$	4 15 $\frac{1}{2}$	1885-86
3,353	2,382	5,735	21,834	22,688	44,522	25,187	25,070	50,257	3 12 $\frac{1}{2}$	4 8	1890-91
2,743	1,623	4,366	22,741	22,300	45,041	25,484	23,923	49,407	3 11	4 0 $\frac{1}{2}$	1895-96
2,088 $\frac{1}{2}$	2,069	4,157 $\frac{1}{2}$	21,450	23,007	44,457	23,538 $\frac{1}{2}$	25,076	48,614 $\frac{1}{2}$	2 13 $\frac{1}{2}$	4 2 $\frac{1}{2}$	1900-01
2,283	3,352	5,635	23,750	25,000	48,750	26,033	28,352	54,385	3 4	4 14 $\frac{1}{2}$	1905-06
6,224	5,005	11,229	20,000	20,001	40,001	26,224	25,006	51,230	3 6	3 12	1907-08
3,242	2,528	5,770	13,125	15,030	28,125	16,367	17,528	33,895	3 14 $\frac{3}{4}$	4 6 $\frac{1}{2}$	1908-09
3,634	3,538	7,172	14,000	15,000	29,000	17,634	18,538	36,172	4 15 $\frac{1}{2}$	5 1 $\frac{1}{2}$	1909-10
3,209	5,402	8,611	5,000	10,000	15,000	8,209	15,402	23,611	3 0 $\frac{1}{2}$	3 2	1910-11
..	9,126	9,126	..	14,000	14,000	..	23,126	23,126	..	3 15	1911-12
..	9,947	9,947	..	7,000	7,000	..	16,947	16,947	..	3 12	1912-13
..	8,307	8,307	..	12,000	12,000	..	20,307	20,307	..	4 3	1913-14
..	8,943	8,943	..	10,000	10,000	..	18,943	18,943	..	4 5	1914-15
..	8,391	8,391	..	12,000	12,000	..	20,391	20,391	..	4 1	1915-16
..	8,732	8,732	..	12,000	12,000	..	20,732	20,732	..	3 15	1916-17
..	8,567	8,567	..	14,499	14,499	..	23,066	23,066	..	3 14	1917-18
..	8,512	8,512	..	12,500	12,500	..	21,021	21,021	..	3 14	1918-19
..	7,289	7,289	..	7,400	7,400	..	14,689	14,689	..	3 10 $\frac{3}{4}$	1919-20

CHEST of PROVISION OPIUM, and average WEIGHT to each CHEST, from 1870-71 to 1919-20*

MANUFACTURING AND AGENCY CHARGES			Total charges of all kinds	Net cost of the total outturn of opium per provision chest	Average cost of a provision chest	Average weight to each chest	
Factory charges	Calcutta charges	TOTAL					
R	R	R	R	R	R	Mds.	
13,89,580	27,580	14,17,160	1,52,30,580	360	375	1.72	1870-71
10,61,310	42,170	11,03,480	2,68,66,880	390	410	1.75	1875-76
20,68,680	40,400	21,09,080	2,01,58,560	370	385	1.72	1880-81
26,32,680	25,080	26,57,760	2,69,57,760	400	419	1.75	1885-86
19,02,420	30,030	19,32,450	1,85,34,220	390	427	1.65	1890-91
19,66,170	19,940	19,86,110	2,29,27,680	460	505	1.77	1895-96
21,49,669	19,023	21,68,692	2,35,34,668	480	505†	1.8	1900-01
25,26,803	23,833	25,50,636	3,33,82,873	608	510	1.7	1905-06
25,66,319	26,158	25,92,477	2,97,53,886	661	538	1.7	1906-07
22,06,793	26,994	22,33,787	2,68,04,405	515	503	1.7	1907-08
18,87,576	23,178	19,10,754	2,00,26,013	584	525	1.74	1908-09
24,32,008	22,845	24,54,853	1,86,94,656	509	515	1.76	1909-10
20,18,805	25,916	20,44,721	1,28,27,764	525	542	1.7	1910-11
15,45,813	31,677	15,77,490	91,30,054	378	519	1.7	1911-12
14,26,282	23,105	12,85,350	78,84,543	435	545	1.7	1912-13
12,61,035	24,320	12,85,355	85,73,090	403	615	1.7	1913-14
14,24,380	20,512	14,44,892	99,32,816	497	632	1.7	1914-15
15,55,782	22,528	15,78,310	96,78,535	453	627	1.7	1915-16
18,96,896	28,835	19,25,731	1,34,90,389	620	733	1.7	1916-17
20,93,182	31,714	21,24,896	1,37,34,145	571	746	1.7	1917-18
21,23,626	32,454	21,56,080	1,19,99,564	545	762	1.7	1918-19
20,14,579	32,045	20,46,624	1,02,29,966	658	†	1.7	1919-20

† Figures for the years previous to 1900 represent the average cost per chest of provision opium sold during the year, and those from 1900 the average cost per chest of provision opium manufactured during the year

† Figure not available now

No. 18.—ALL CHARGES (in rupees) on account of BENGAL OPIUM, from 1885-86 to 1919-20

	ESTABLISHMENT AND CONTINGENCIES		PAYMENTS TO CULTIVATORS		MANUFACTURING CHARGES	MISCELLANEOUS	TOTAL
	Patna	Benares	Patna	Benares	Patna and Benares	Patna and Benares	Patna and Benares
1885-86	5,18,320	7,81,600	1,09,97,080	1,57,10,520	24,41,220	87,480	3,05,36,220
1890-91	5,08,920	7,28,890	86,40,850	1,06,53,750	12,06,040	32,880	2,17,71,330
1895-96	4,61,700	7,77,140	75,80,590	93,80,400	24,21,300	29,620	2,06,50,750
1900-01	5,51,494	8,60,569	64,24,520	1,74,99,070	13,69,106	45,588	2,67,50,347
1905-06	5,86,362	8,98,521	84,68,310	1,65,56,530	17,83,364	50,248	2,83,43,335
1906-07	5,89,854	8,99,264	60,10,680	1,92,41,050	18,56,667	51,313	2,86,48,828
1907-08	5,18,506	9,20,816	44,64,120	1,74,03,400	16,32,240	53,125	2,49,92,207
1908-09	4,71,615	8,62,221	38,87,930	1,18,27,240	14,04,443	40,053	1,84,93,502
1909-10	4,33,092	8,15,242	37,28,090	1,04,19,110	11,72,845	34,305	1,66,02,684
1910-11	11,33,876		38,12,780	1,23,84,150	12,96,646	29,287	1,86,56,739
1911-12	9,65,232		93,34,253		5,46,535	52,215	1,08,98,235
1912-13	8,13,115		76,70,577		4,35,189	34,851	89,53,732
1913-14	7,65,563		65,95,706		4,14,745	73,72,191(a)	1,51,48,205
1914-15	7,63,397		78,80,261		4,25,552	7,26,108(b)	97,95,318
1915-16	7,50,941		87,58,900		5,03,464	71,44,034(c)	1,71,56,439
1916-17	7,84,543		91,17,823		6,97,604	30,79,085(d)	1,36,79,055
1917-18	8,06,746		1,31,51,366(e)		7,88,838	18,79,647	1,66,26,597
1918-19	10,22,502		1,33,31,658(f)		8,33,518	44,27,248	1,96,14,926
1919-20	11,11,348(h)		1,04,40,065(g)		6,90,635	7,52,201	1,29,94,249

See note at foot of Table 14

NOTE.—This table gives the details which make up the total charges entered in table No. 12. They are for the official year and therefore do not correspond with the figures in the preceding table, No. 17, which are for the opium year

(a) Includes Rs. 73,36,902 on account of purchase of Malwa opium

(b) Includes Rs. 6,99,096 on account of purchase of Malwa and Baroda opium

(c) Includes Rs. 71,11,845 on account of purchase of Malwa and Baroda opium

(d) Includes Rs. 30,42,579 on account of purchase of Malwa opium

(e) Includes Rs. 10,74,890 on account of payments for special cultivation in Malwa

(f) Includes Rs. 12,72,892 on account of payments for special cultivation in Malwa

(g) Includes Rs. 7,32,345 on account of payments for special cultivation in Malwa

(h) Includes Rs. 29,664 on account of Opium Research Laboratory

No. 19.—TOTAL AMOUNT and RATE of DUTY (in rupees) on MALWA OPIUM weighed at the SCALES in CENTRAL INDIA AGENCY, and at AHMADABAD and AJMER, from 1870-71 to 1913-14†

	Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST			Central India Agency	Ahmadabad	Ajmer	TOTAL	RATE OF DUTY PER CHEST	
					C. I. and Ahmadabad	Ajmer						C. I. and Ahmadabad	Ajmer
1870-71	2,25,64,800	11,38,800	..	2,37,03,600	600	..	1905-06	87,59,100	8,39,700	..	95,98,800	600	6
1875-76	2,32,51,800	18,30,600	..	2,50,82,400	600	..	1906-07	78,76,200	13,44,000	..	92,20,200	600	6
1880-81	2,56,54,300	700	4,02,380	2,60,57,380	700	725	1907-08	1,01,09,400	9,00,000	..	1,10,09,400	600	6
1885-86	2,53,28,550	..	..	2,53,28,550	650	675	1908-09	2,01,41,400	5,10,000	..	2,06,51,400	600	6
1890-91	1,83,42,300	32,500	..	1,83,74,800	650	675	1909-10	79,11,600	4,23,600	..	83,35,200	600	6
					600	625	1910-11	7,20,300	1,20,600	..	8,40,900	600	6
1895-96	1,71,46,030	81,250	..	1,72,27,280	650	675	1911-12	63,14,000	84,000	..	63,98,000	800	8
1900-01	1,30,03,500	..	..	1,30,03,500	500	525	1912-13	1,19,61,600	11,01,000	..	1,30,62,600	1,200*	1,2
					500	525	1913-14†	31,74,000	..	..	31,74,000	1,200*	1,5
1903-04	1,33,68,750	..	..	1,33,68,750	500	525							
1914-05	1,15,66,075	6,18,475	..	1,21,84,550	500	525							
					600	625							

* In addition to the bid for the right to export opium

† The Malwa opium trade terminated in January 1914

No. 20.

Prices of Bengal and Malwa Opium in Calcutta and Bombay,
and Hongkong and Shanghai, and the rates of Exchange at
Hongkong and Shanghai on India, from 1870 to 1919

OPIUM

(160)

No. 20.—PRICES (per chest) of BENGAL and MALWA OPIUM in CALCUTTA and BOMBAY, and HONGKONG from

Calendar year	PRICES IN INDIA (RUPEES)					PRICES IN					
	IN CALCUTTA				IN BOMBAY	AT HONGKONG					
	AT GOVT. SALES		IN MARKET			IN DOLLARS			IN RUPEES		
	Patna	Benares	Patna	Benares		Patna	Benares	Malwa	Patna	Benares	Malwa
1870 . .	1,134	1,075	1,136	1,080	1,438	535	509	642	1,216	1,154	1,457
1875 . .	1,269	1,212	1,270	1,219	1,268	593	571	572	1,320	1,270	1,272
1880 . .	1,361	1,291	1,367	1,296	1,752	625	590	751	1,406	1,329	1,712
1885 . .	1,281	1,231	1,278	1,232	1,193	588	561	536	1,318	1,256	1,201
1890 . .	1,062	1,047	1,059	1,048	1,173	490	485	524	1,085	1,074	1,158
1895 . .	1,429	1,400	1,422	1,399	1,397½	766	750¾	711¾	1,465	1,436	1,361
1900 . .	1,373	1,367	1,369½	1,360½	1,319	985¼	986¾	925¼	1,480	1,445	1,390
1905 . .	1,530	1,467	1,530	1,469½	1,732½	1,090¾	1,043½	1,187½	1,575	1,506	1,715
1907 . .	1,394	1,345	1,381	1,343½	1,366	901¼	870½	870½	1,431	1,381	1,385
1908 . .	1,433	1,342	1,443	1,362¾	1,297¼	1,113	1,048¾	1,068½	1,509	1,421	1,449
1909 . .	1,391	1,386	1,401	1,399	1,324½	1,127¾	1,125¾	1,263½	1,487	1,484	1,665
1910 . .	2,683	2,663	2,730¾	2,716½	2,160¾	2,106½	2,123¾	2,290	2,783	2,805	3,025
1911 . .	2,890	2,743	3,825	3,731¾	3,713½	2,947½	2,972	2,990	3,979	4,112	4,049
1912 . .	3,489	2,557	3,846	3,614	4,283½	3,663	3,605	3,191	5,421	5,335	4,741½
1913 . .	2,405	2,374	2,360	2,322	4,664	4,210	..	5,170	6,231	..	3,487
1914 . .	1,620	1,595	1,640	1,616	..	3,868	..	..	12,149	..	..
1915 . .	1,612	1,592	..	..	..	..	..	..	..	..	..
1915 . .	1,658	1,652	1,659	1,657	..	9,215	..	..	12,532	..	..
1916 . .	..	2,000	3,106	2,676	..	9,085	..	..	14,263	..	..
1916 . .	..	2,645	..	..	..	..	..	..	..	..	..
1917 . .	..	2,000	..	..	..	..	..	..	..	..	..
1917 . .	..	3,257	3,137	3,214	..	9,000	8,500	..	16,200	15,300	..
1918 . .	..	2,155	..	..	..	..	..	..	..	..	..
1918 . .	..	3,320	3,240	3,330	..	9,000	8,500	..	18,630	17,595	..
1919 . .	..	2,238	..	..	..	..	..	..	..	..	..
1919 . .	..	4,308	4,163	4,346	..	..	..	..	..	..	..
1919 . .	..	2,228	..	..	..	..	..	..	..	..	..

(a) Auction sale

(b) Private sale

NOTE—See footnote to table No. 14 (page 154)

No. 21.—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM* EXPORTED from BRITISH INDIA

	CHINA [†]		STRAITS SETTLEMENTS		UNITED KING- DOM		EAST COAST OF AFRICA		MAURITIUS		NATAL		REUNION	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
1870-71 . .	77,105	9,85,64,389	8,054	88,64,360	54	77,614	13	18,740	9	9,730	..	..	10	11,350
1875-76 . .	77,186	9,77,67,007	11,005	1,35,18,835	60	75,480	7	3,775	19	24,515	..	..	..	..
1880-81 . .	82,392	12,29,33,304	9,622	1,28,13,563	30	47,698	14	25,300	39	56,052	1	1,350	5	6,970
1885-86 . .	76,115	9,30,12,585	10,728	1,30,12,000	..	..	7	8,325	19	23,535	2	1,800	7	3,890
1890-91 . .	70,855	7,72,96,410	13,915	1,43,02,660	47	49,200	17	18,125	55	57,125	1	1,125	..	..
1895-96 . .	45,617	6,35,38,183	12,529	1,72,93,283	..	33,602	8	9,250	32	43,365	2	1,400	..	..
1900-01 . .	49,761	6,74,37,324	16,779	2,28,71,735	507	8,24,420	17	19,183	38	49,325	5	6,500	..	..
1905-06 . .	48,007	7,35,92,970	12,368	1,74,52,942	427	6,24,280	13	18,375	40	56,650	23	33,645	..	..
1906-07 . .	50,590	7,20,37,104	12,953	1,72,57,590	315	4,51,445	16	17,400	24	30,705	1	1,700	..	..
1907-08 . .	47,749	6,54,40,072	13,195	1,75,35,265	116	1,62,180	15	18,165	25	33,775	..	..	..	..
1908-09 . .	52,758	7,40,19,383	11,174	1,54,83,305	21	31,895	17	21,920	21	28,560	..	..	..	..
1909-10 . .	41,468	6,91,74,806	11,140	1,85,21,450	..	80	11	16,550	5	6,575	..	..	..	..
1910-11 . .	31,323	9,25,04,011	9,138	2,53,80,797	4	13,900	7	19,300	28	97,535	..	..	..	..
1911-12 . .	25,398	9,95,21,175	6,684	1,64,97,015	15	43,605	4	13,800	23	56,760	..	..	..	..
1912-13 . .	19,575	8,82,81,150	5,098	1,05,73,050	11	17,700	..	..	10	24,950	..	..	..	..
1913-14 . .	4,061	1,69,53,315	1,537	33,97,500	115	2,76,645	..	..	19	50,670	..	..	..	..
1914-15 . .	1,000	16,60,680	755	12,08,575	498	8,72,225	..	..	23	43,275	..	..	..	..
1915-16 . .	734	11,87,325	605	10,17,250	199	3,61,500	..	..	65	1,09,545	..	..	..	..
1916-17† . .	500	8,09,925	239	5,91,025	..	..	..	..	120	3,25,200	..	..	..	..

* The values given in as much as they include the proceeds in some cases of Malwa opium do not represent the credits to the Government of India
† Includes figures for Hongkong and Macão. Exports of opium to China are no longer made and the figures from 1914-15 represent exports to Hongkong and Macão

+ For 1917-18, 1918-19 and 1919-20 see table No. 21-A

and SHANGHAI, and the RATES of EXCHANGE at HONGKONG and SHANGHAI on INDIA, 1870 to 1919

CHINA								
AT SHANGHAI						EXCHANGE ON INDIA		Calendar year.
IN TAELS			IN RUPEES			Hongkong, Rupees per 100 \$	Shanghai, Rupees per 100 Taels	
Patna	Benares	Malwa	Patna	Benares	Malwa			
405	387	495	1,233	1,208	1,506	227	305	1870
432	420	432	1,322	1,284	1,322	223	306	1875
459	437	569	1,411	1,342	1,750	225	308	1880
434	421	403	1,327	1,284	1,234	224	306	1885
356	354	387	1,089	1,081	1,184	221½	306½	1890
563½	552½	533	1,490	1,460½	1,409½	191½	264½	1895
688	672	704	1,444	1,411	1,478	150¾	209½	1900
..	..	..	..	..	..	144½	202½	1905
..	..	..	..	..	..	158½	..	1907
..	..	..	..	..	..	135¾	..	1908
..	..	..	..	..	..	131¾	..	1909
..	..	..	..	..	..	132½	..	1910
..	..	2,371½	..	..	4,281	135	180½	1911
..	..	2,550	..	..	5,184½	148½	203½	1912
..	..	3,010	..	..	6,036	147½	203	1913
..	..	..	..	..	..	137	..	1914
..	..	..	..	..	..	136	..	1915
..	..	..	..	..	..	157	..	1916
..	..	..	..	..	..	180	..	1917
..	..	..	..	..	..	207	..	1918
..	..	..	..	..	..	210	..	1919

by SEA to each FOREIGN COUNTRY, from 1870-71 to 1916-17

ADEN		CEYLON		COCHIN-CHINA		JAVA		PHILIPPINES		AUSTRALIA		OTHER COUNTRIES		TOTAL	
Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
10	10,600	34	37,320	..	..	224	2,38,750	..	..	5	5,775	..	..	85,518	10,78,38,628
..	..	68	83,365	..	..	..	..	..	..	5	6,285	..	..	88,350	11,14,84,264
3	4,960	84	1,12,280	..	..	..	..	..	..	..	..	..	..	92,190	13,60,01,477
..	..	77	94,070	1,000	11,93,375	..	..	..	..	..	..	600	..	87,956	10,73,55,180
..	..	103	1,05,725	480	4,94,075	..	..	280	2,93,700	..	..	..	..	85,753	9,26,18,145
..	..	123	1,68,800	1,450	20,17,150	750	10,32,950	245	3,45,700	..	..	80	1,09,681	60,860	8,45,93,364
1	1,370	181	2,44,380	1,720	23,15,850	590	7,71,150	..	..	..	..	10	13,050	69,708	9,45,54,375
..	..	179	2,57,120	500	7,55,175	770	10,64,400	..	..	71	1,00,455	538	7,61,655	62,936	9,47,17,667
..	..	178	2,50,190	580	7,90,100	930	13,06,750	..	..	249	3,55,995	438	5,80,245	66,274	9,30,79,224
..	..	194	2,67,770	940	12,39,300	1,285	17,00,150	..	..	..	..	241	3,28,105	63,760	8,67,24,782
..	..	345	4,59,450	1,600	20,47,000	970	13,26,150	..	..	..	..	51	74,770	66,957	9,34,92,433
..	..	312	4,12,835	1,895	29,33,750	1,360	20,70,525	..	..	..	..	..	..	56,191	9,31,36,571
..	..	231	5,52,755	1,015	31,15,825	2,125	38,02,375	..	..	..	..	50	1,53,250	43,921	12,76,39,748
..	..	120	3,13,830	2,125	48,82,500	2,195	54,31,800	..	..	..	..	1,625	41,30,415	38,189	13,08,90,900
..	..	50	1,02,200	805	14,85,275	3,010	57,51,125	..	..	..	..	2,815	59,80,870	31,374	11,22,16,326
..	..	105	2,37,675	875	19,42,530	3,265	70,82,985	..	..	..	..	1,929	42,59,145	11,906	3,42,00,465
..	..	80	1,91,145	2,690	43,71,375	2,650	42,33,775	..	..	..	..	3,160	50,53,555	10,856	1,76,34,585
..	..	65	1,11,345	2,035	33,50,650	1,835	31,20,800	..	..	..	..	3,248	54,43,425	8,786	1,47,01,840
..	..	80	2,27,580	3,440	81,90,395	1,965	51,29,650	..	..	..	..	2,366	56,91,405	8,710	2,09,65,180

* Represents total quantity of Indian opium exported to Indo-China (including Cochin-China, Cambodia, Annam, and Tonkin)

No. 21-A—QUANTITY (chests) and VALUE (rupees) of INDIAN OPIUM EXPORTED from BRITISH INDIA by SEA both on GOVERNMENT and on PRIVATE ACCOUNTS to each FOREIGN COUNTRY, during 1917-18, 1918-19 and 1919-20

Destination	Consignee*	1917-18		1918-19		1919-20	
		Quantity	Value	Quantity	Value	Quantity	Value
		Chests.	Rs.	Chests.	Rs.	Chests.	Rs.
United Kingdom(a)	Home Government (India Office)	3,051½	25,11,147	2,400	20,11,224	900	7,61,174
Ceylon	Private merchants	60	1,95,350	70	2,47,075	...	...
	Colonial Government.	...	...	...	...	60	2,85,025
Straits Settlements (including Labuan).	Colonial Government.	4,789	95,78,000	3,961	79,22,000	3,750	78,75,000
	Private merchants	385	12,45,335	142	4,73,360	275	11,28,800
Hongkong	Colonial Government.	405	8,10,000	450	9,00,000	450	9,00,000
	Private merchants	...	...	51	1,69,325	369	13,02,345
Macao	Private merchants	450	11,66,575	500	16,09,495	...	...
Japan	Do.	971	29,39,360	1,930	64,30,000	980	40,63,900
Indo-China	Do.	3,050	94,08,655	3,490	1,16,63,150	995	38,60,405
Java	Dutch Government	1,800	45,00,000	2,400	60,00,000	2,000	50,00,000
Siam	Government	850	21,25,000	1,750	43,75,000	1,400	35,00,000
	Private merchants	800	23,76,450	...	...	...	...
British Borneo	Colonial Government.	20	50,000	140	3,50,000	144	3,60,000
Mauritius and Dependencies	Private merchants	15	48,450	42	1,38,315	23	97,845
	Colonial Government.	...	...	...	...	12	48,000
British West India Islands	Private merchants	1	3,200	...	...	...	...
New South Wales	Do.	5	15,670	...	...	...	...
Fiji Islands	Do.	1	3,300	...	...	1	4,300
Brazil	Do.	...	...	2	7,200	...	...
TOTAL	Private merchants	5,738	1,74,02,345	6,227	2,07,37,920	2,643	1,04,57,595
	Colonial and other Governments.	7,864	1,70,63,000	8,701	1,95,47,000	7,816	1,79,68,025
	Home Government	3,051½	25,11,147	2,400	20,11,224	900	7,61,174
GRAND TOTAL	.....	16,653½	3,69,76,492	17,328	4,22,96,144	11,359	2,91,86,794

* Private merchants, Colonial Governments, etc.
(a) The figures relate to medical opium which is sold to private manufacturers on account of the Government of India

No. 22.—TRANSHIPMENTS of OPIUM at BOMBAY, HONGKONG, and SINGAPORE during 1917-18, 1918-19 and 1919-20, as far as reported

	1917-18.					1918-19.					1919-20.				
	Benares.	Patna.	Persian.	Turkish.	Total.	Benares.	Patna.	Persian.	Turkish.	Total.	Benares.	Patna.	Persian.	Turkish.	Total.
Transshipments of Opium at Bombay for—	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.	Chests.
Hongkong	...	...	197	...	197	...	...	326	22	348	...	...	161	5	166
Japan, including Formosa.	...	...	450	...	450	...	...	97	...	97	...	...	170	...	170
Indo-China	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Straits Settlements	...	...	1,124	...	1,124	...	...	1,439	...	1,439	...	...	356 and 121 cases	...	356 and 121 cases
British North Borneo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dutch East Indies	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
New York	...	...	120	...	120	...	...	...	...	...	...	...	...	20	10
Siam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
London	...	...	1,114	99	1,213	...	...	97	17	114	...	...	102	98 and 4 bundles	200 and 4 bundles
Macao, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	3,005	99	3,104	...	...	1,959	59	1,998	...	...	789 and 121 cases	113 and 4 bundles	902 and 4 bundles
Transshipments of Opium at Hongkong for—															
Japan, including Formosa.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Indo-China	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
British North Borneo	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dutch East Indies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Siam	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Macao, etc.	450	...	...	...	450	500	...	...	...	500	500	...	...	...	500
Total	450	...	...	...	450	500	...	...	...	500	500	...	...	...	500
Transshipments of Opium at Singapore for—															
Japan, including Formosa.	...	...	...	...	...	17	...	...	...	17	...	...	...	...	...
Indo-China	3,120	180	...	...	3,300	2,565 130 bales and 20 cases	...	...	...	2,565 130 bales and 20 cases	1,220	...	...	...	1,220
British North Borneo	20	...	...	...	20	90	...	...	...	90	172	...	...	...	172
Dutch East Indies	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Siam	700	...	...	...	700	1,750	...	...	...	1,750	1,400	...	...	...	1,400
Timor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Macao	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hongkong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sydney, etc.	...	...	...	...	...	...	...	...	...	...	...	...	1 parcel	...	1 parcel.
Total	3,840	180	...	...	4,020	4,422 130 bales and 20 cases	...	...	...	4,422 130 bales and 20 cases	2,792	...	1 parcel	...	2,792 and 1 parcel.

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No. 23--QUANTITY and VALUE of OPIUM sold by GOVERNMENT direct to COLONIAL GOVERNMENTS, etc. under AGREEMENT during each of the years 1914-15 to 1919-20

		QUANTITY							VALUE PER CHEST												Total Value
		Straits Settlements	Hong-kong	Siam	Netherland Indies	Mauritius	British North Borneo	Total	Straits Settlements		Hongkong		Siam		Netherland Indies		Mauritius		British North Borneo		
		Chests	Chests	Chests	Chests	Chests	Chests	Chests	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.
1914-15	Patna	...	150	...	...	...	...	150	...		1,623	2 0	...	...	...	...	...	...	...	...	2,43,465
	Benares	600	200	...	...	...	...	800	2,000	0 0	1,600	3 6	...	...	...	...	...	...	...	...	15,20,044
	Total	600	350	...	...	...	...	950	...		...		...	...	...	...	...	...	...	...	17,63,513
1915-16	Patna	...	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...	...	...
	Benares	2,550	90	...	...	...	...	2,640	2,000	0 0	2,000	0 0	...	...	...	...	...	...	...	...	52,80,000
1916-17	Patna	...	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...	...	...
	Benares	3,750	365	...	600	...	...	4,715	2,000	0 0	2,000	0 0	...	2,500	0 0	...	...	...	...	...	97,30,000
1917-18	Patna	...	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...	...	...
	Benares	4,789	405	850	2,200	...	30	8,274	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	...	2,500	0 0	1,80,88,000	
1918-19	Patna	...	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...	...	...
	Benares	4,136	450	1,750	2,200	...	130	8,666	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	...	2,500	0 0	1,93,72,000	
1919-20	Patna	...	...	...	...	...	...	...	...		...		...	...	...	...	...	...	...	...	...
	Benares	3,575	450	1,400	2,200	12	160	7,797	2,000	0 0	2,000	0 0	2,500	0 0	2,500	0 0	4,000	0 0	2,500	0 0	1,82,48,000

* Rs. 2,000 from April 1919 to December 1919 Rs. 3,000, from January 1920 to March 1920.

No. 24.—QUANTITY of OPIUM IMPORTED into certain FOREIGN COUNTRIES from BRITISH INDIA (as far as available from the trade accounts of these importing countries)

Importing Countries.	1912	1913	1914	1915	1916	1917	1918	1919
United Kingdom Cwts	21	59	553	1,380	4,066	5,170	3,489	4,165
China (exclusive of Hongkong and Macao). Cwts	10,512	10,565	4,314	2,676	675	509	...	...
Straits Settlements Chests	4,667	2,282	1,000	3,040	3,948	4,868	4,264	4,245
Ceylon (on Government account) . Cwts	64	116	86	98	54	...	64	54
	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
Siam (Benares opium purchased) . Cwts	1,581	2,111	2,072	2,405	1,488	1,703	1,904	(a)

NOTE:—Figures of opium are not separately recorded in the Japan Trade Accounts
(a) Figures not yet available

No. 25.—IMPORTS (less RE-EXPORTS) of each DESCRIPTION of OPIUM (in piculs) into the TREATY PORTS of CHINA, from 1870 to 1919 (as far as available from the Returns of Trade and Trade Reports of China)

	NORTHERN PORTS					YANGTZE PORTS (a)					CENTRAL PORTS (b)				
	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL
1870	12,754	194	557	239	13,744	16,498	1,070	130	53	17,751	1,368	7,730	2,534	14	11,641
1875	7,407	204	96	30	7,737	22,345	1,791	638	62	24,836	1,280	6,032	2,470	17	10,699
1880	5,755	63	367	622	6,807	20,770	1,897	2,157	902	25,226	1,274	6,371	5,612	139	13,396
1885	2,343	123	155	1	2,622	23,096	943	1,258	11	25,308	1,383	5,616	4,242	33	11,274
1890	1,658	174	191	1	2,024	15,505	446	120	..	16,080	3,200	8,522	5,082	16	17,420
1895	1,464	117	142	12	1,735	14,633	394	16	3	15,046	5,011	5,494	3,511	9	14,025
1900	1,142	200	307	1	1,650	9,390	335	85	1	9,809	7,408	5,544	4,560	..	17,602
1905	188	126	376	..	690	6,152	1,000	17	..	7,169	5,783	7,808	5,244	17	18,862
1906	229	198	557	..	984	5,874	1,261	16	..	7,151	4,437	8,981	5,670	13	19,101
1907	110	95	323	6	524	8,056	1,106	7	..	9,169	4,936	8,606	5,413	6	18,961
1908	100	94	211	18	423	6,610	572	1	..	7,183	4,478	7,326	4,519	8	16,331
1909	228	157	583	18	986	5,639	427	..	..	6,066	4,259	7,745	4,921	1	16,926
1910	54	42	103	7	206	4,666	326	..	..	4,992	2,803	6,210	3,965	1	13,069
1911	51	6	146	2	203	3,443	335	13	..	3,791	3,583	3,904	3,790	12	11,349
1912	391	7	88	53	539	4,151	33	5	..	4,189	2,745	2,478	2,308	4	7,625
1913	314	2	21	72	409	2	..	..	..	2	5,959	3,255	543	1	9,758
1914	4	..	..	338	342*	54	..	..	..	54	2,454	1,172	521	..	4,147
1915	..	..	..	314	314*	287	..	..	..	287	1,397	856	648	..	2,901
1916	..	..	..	416	416*	263	..	..	..	263	381	115	241	..	737
1917	..	..	..	225	225*	161	..	..	..	161	383	152	110	..	645
1918	..	..	..	333	333*	..	..	..	..	..	..	4	..	..	4
1919	..	..	..	156	156*	..	..	..	..	..	..	..	..	..	..

	SOUTHERN COAST PORTS (c)					GRAND TOTAL				
	Malwa	Patna	Benares	Other sorts	TOTAL	Malwa	Patna	Benares	Other sorts	TOTAL
1870	3,716	5,430	5,521	1,232	15,899	34,331	14,424	8,742	1,588	59,085
1875	9,760	7,546	4,768	1,212	23,186	40,692	16,473	7,972	1,321	66,458
1880	5,759	9,391	9,344	3,365	27,849	33,558	17,222	17,480	5,028	73,288
1885	6,660	6,847	8,154	4,394	26,055	33,482	13,529	13,809	4,439	65,259
1890	8,535	16,293	11,282	4,982	41,092	28,808	25,435	17,284	4,909	76,616
1895	5,552	8,657	4,047	2,253	20,509	26,660	14,662	7,716	2,277	51,315
1900	4,918	9,787	5,022	489	20,216	22,948	15,864	9,974	401	49,277
1905	3,911	13,967	5,657	1,674	25,209	16,034	22,901	11,294	1,691	51,920
1906	3,824	15,033	7,232	759	26,848	14,364	25,473	13,475	772	54,084
1907	4,291	14,337	5,825	1,479	25,932	17,393	24,144	11,568	1,491	54,596
1908	4,503	12,611	6,085	1,287	24,486	15,691	20,603	10,816	1,313	48,423
1909	4,033	13,751	6,024	1,133	24,944	14,162	22,080	11,523	1,152	48,922
1910	3,044	9,273	4,244	620	17,181	10,657	15,851	8,312	628	35,448
1911	2,262	5,532	3,393	1,225	12,412	9,339	9,837	7,342	1,239	27,757
1912	2,872	4,697	2,075	24	9,668	10,159	7,215	4,566	81	22,021
1913	4,161	2,993	863	8	8,025	10,436	6,250	1,427	81	18,194
1914	1,978	793	174	2	2,947	4,490	1,965	695	340	7,490
1915	573	274	55	..	907	2,262	1,130	703	314	4,409
1916	15	122	6	2	145	659	237	247	418	1,561
1917	10	23	9	..	42	554	175	119	225	1,073
1918	..	..	..	..	..	..	4	..	333	337
1919	..	..	..	..	..	..	..	..	156	156

NOTE.—(1) All opium imported into China reaches through Hongkong and Shanghai. But smuggling is extensively carried on between Hongkong and the adjacent coast above and below Canton and at other Chinese ports, and the net imports in the Chinese Customs Accounts state imperfectly the consumption of Indian opium.

(2) The figures under the head "other sorts" denote chiefly Persian, and boiled opium.

(3) See footnote to table No. 14.

(4) Large quantities of Indian opium were annually imported into China. By an Agreement between the Indian Government and China, entered into at the end of 1907, the former undertook to reduce the amount of opium exported from India by 5,100 Chests per annum, beginning from January 1, 1908, for a period of three years provided China reduced the production of native opium in the same ratio. Under a further Agreement, signed in May 1911 whereby "from the 1st day of January, 1911 China shall diminish annually for seven years the production of Opium in China in the same proportion as the annual export from India is diminished in accordance with the terms of this agreement * * * until total extinction in 1917" (Art. I).

* Mainly for consumption in the leased territory.

(a) Includes figures for Ningpo (a Central Port) up to 1896.

(b) Shows figures for the port of Shanghai only up to 1896.

(c) Includes figures for Wenchow and Hangchow (Central Ports up to 1896).

SALT

[FOR TABLES, SEE PAGES 170 TO 188]

Production. The total quantity of salt produced in India in 1919-20 amounted to over 41 million maunds (1,507,000 tons). This quantity was supplemented by about 13 million maunds (463,000 tons) of imported salt, the total quantity produced and imported amounting to about 54 million maunds (1,970,000 tons). Importation is practically limited to salt landed in Bengal and Burma from England and other countries in Europe, Aden, Italian East-Africa, and some Egyptian ports on the Red Sea. There is a trifling import by land by trans-Himalayan routes.

The localities in India where salt is produced, and the quantity produced in the years 1917-18, 1918-19 and 1919-20 are :

	1917-18 Maunds	1918-19 Maunds	1919-20 Maunds
Burma : on the coast from sea-water and in Upper Burma from brine wells	1,398,708	2,066,764	1,864,757
Bengal : educed in the process of refining saltpetre	942	547	275
Northern India :			
Sambhar lake, Rajputana	4,573,764	11,625,442	4,572,403
Other Rajputana brine-salt sources and Sultanpur	765,147	1,610,311	1,271,295
Khewra and other Salt Range mines, Punjab	3,880,146	4,798,385	4,402,247
Kohat and Mandi quarries	667,099	779,253	745,097
Educed in saltpetre refineries	138,987	141,378	90,730
	10,025,143	18,855,269	11,081,772
Central India (Datia, Gwalior), Rajputana and Kashmir	10,051	16,789	11,478
Sind : Moach (near Karachi), Saran, and Dilyar deposits	949,603	1,424,862	726,882
Bombay : on the coast and in the Runn of Kutch	12,247,955	12,958,058	12,872,669
Madras : on the east coast	11,052,658	16,620,434	14,470,545
TOTAL	35,685,060	51,942,723	41,028,378

In 1917-18 and 1918-19 the quantity of Government salt exceeded that of private salt but in 1919-20 the quantity of salt produced by private manufacturers exceeded the quantity manufactured by Government.

Sea salt on the coast of Burma is produced by a combination of solar evaporation and artificial heat and that on the coasts of Bombay, Sind, and Madras by solar evaporation. In Rajputana and Central India the salt is obtained by evaporation from brine deposits at Sambhar and other places. In the Punjab and Kohat, rock salt is obtained from the Salt Ranges and at Mandi, and brine salt from the sources at Sultanpur, near Delhi.

Consumption and revenue The figures below indicate the progress in consumption in the five years ending 1919-20 :

	Balance of issues and imports over exports Maunds (of 82½ lb each).	Net receipts R
1915-16	48,677,000	4,49,78,584
1916-17	50,334,000	6,24,85,557
1917-18	44,024,000	7,17,26,223
1918-19	52,199,000	4,62,02,831
1919-20	49,346,000	4,45,50,448

Administration The administrative system for the control of production and the collection of the revenue varies in accordance with local conditions and methods of production. Detailed information regarding the salt administration will be found in the 13th issue of the volume of Financial and Commercial Statistics. A brief account is given below.

Burma *Lower Burma.*—Salt is made at scattered points along the coast by the boiling of sea-water and, in a few places, of saline earth, in pots and cauldrons. Manufacture is permitted in ten districts only. In all these districts a system of direct taxation on output is in force. The present rate of import duty is R1-4 per maund.

Upper Burma.—In Upper Burma in 1890 a composition duty on the pots or cauldrons used in manufacture was fixed in substitution for previous systems. The duty on salt locally produced is less than the duty imposed on imported salt, viz., R1-4 per maund, and it is believed that it is not possible to level up the former to the latter without killing the local industry.

Bengal In October 1897 the administration of the Orissa Salt Department was made over from the Commissioner of Salt Revenue, Madras, to the Commissioner of Excoise under the Government of Bengal. Advantage was taken of the transfer to create a combined preventive establishment for the whole of Bengal littoral, and the Indian Salt Act, XII of 1882, was extended from the 9th April, 1898, to the districts of the 24-Parganas, Midnapur, Khulna, Backerganj, and Chittagong, the Bengal Act, VII of 1864, also remaining in force in them. In March, 1901, the Act was extended to the districts of Howrah and Noakhali. A proposal for the re-organisation of the Salt Department having been sanctioned by His Majesty's Secretary of State for India in February, 1905, preventive

Salt

operations were started in Chittagong and also in Noakhali in October, 1905, tentatively for three years. They were also inaugurated on an independent footing in Howrah, where they had been carried on tentatively since January, 1902, by a small party under the Inspector of the Tamruk (Terapukia) Circle in the district of Midnapur. There is no preventive establishment for the district of Backerganj. No salt is produced or manufactured in the province, except that educed in the process of manufacture at the saltpetre refineries in Calcutta and its suburbs which is subject to a duty of R1-4 a maund since the 1st March, 1916. In consequence of the territorial re-distribution on the 1st April, 1912, the administration of the Orissa Salt Department was made over to the Commissioner of Excise and Salt under the Government of Bihar and Orissa.

The following are the descriptions of salt now commonly imported into Bengal :

Manufactured by solar evaporation : from Bombay, Madras, Egyptian Red Sea ports, Aden, and Spain ;

Manufactured by boiling : from Liverpool.

The rate of duty per maund on salt in Bengal decreased from R3-4 in 1877 to R1 in 1907. The duty has been raised from R1 to R1-4 with effect from the 1st March, 1916.

From the creation of salt monopoly in 1765, a preventive establishment has been employed for the protection of the revenue, for the most part separate from and independent of the agency controlling the manufacture and sale of salt.

The control of the Salt Department in the saliferous tract of Cuttack, Balasore, and Puri in the Orissa Bihar and Division was, previous to the year 1897, under the Government of the Madras Presidency. There were at that time two Government factories for the manufacture of salt in this area, both on the Chilka Lake within the limit of the Puri district. These factories were closed, and the manufacture of salt discontinued in Orissa with effect from the 1st October, 1897, and the control of the Salt Department in Orissa was transferred to the Bengal Government from that date. With the creation of the new Province in 1912 the control of the Salt Department in Orissa was made over to the Commissioner of Excise and Salt, Bihar and Orissa, and on 1st October, 1916, the Orissa Salt establishment was amalgamated with the Provincial Excise establishment.

The control of the Salt Department in the Bihar districts rests with the Commissioner of the Northern India Salt Revenue Department, and figures for Bihar are included under Northern India. The only salt produced in Bihar is that educed in the process of manufacturing saltpetre. No salt is manufactured in Chota Nagpur.

There is no direct import from foreign countries into the province of Bihar and Orissa. Salt imported from foreign countries into Calcutta is re-imported into the bonded warehouses at Chandbally, duty on such salt being paid in Calcutta. Such salt is also brought by the private dealers in the rest of the province from Calcutta.

In Northern India salt is obtained by solar evaporation of surface and subsoil (canal, pit or well) brine at the Sambhar Lake (Jodhpur and Jaipur States), Didwana and Pachbadra (Jodhpur State) in Rajputana, and the small source of Sultanpur in the Gurgaon district of the Punjab ; while rock salt is obtained from the great Mayo mine in the Salt Range at Khewra in the Jhelum district of the Punjab, from smaller mines in the same Range at Kalabagh, Warcha, and Nurpur, from four quarries in Kohat, and two (yielding an impure salt) in the Mandi State in the hills north of Simla. A small quantity of inferior salt educed in the manufacture of saltpetre is also excised from refineries in the United Provinces, Bihar, and the Punjab.

The whole Inland Customs Department (now the Department of Salt Revenue in Northern India) is administered by the Commissioner of Northern India Salt Revenue, formerly responsible to each of the Local Governments and Administrations within whose jurisdiction the customs organization worked, but now immediately under the Government of India, with headquarters at Agra.

The Northern India Salt Revenue Department itself works the Government mines in the Salt Range and conducts the manufacture of brine salt at the Rajputana sources, which are leased from the Jodhpur and Jaipur Darbars. It also supervises the working of the Kohat quarries and the small brine-salt works at Sultanpur, where the output is the property of the miners or manufacturers, to whom its price is paid by the purchaser. At the Mandi quarries, which are owned and worked by the State and where a very impure salt is won with difficulty, an establishment is kept to watch the sales and issues on which is based the Government share of the special duty of $3\frac{1}{2}$ annas per maund levied.

A force designated the Internal Branch is maintained in the Punjab, the United Provinces, and Bihar, for the supervision of the saltpetre manufacture, the levy of duty on salt educed in the process, the control of the production of other saline substances, and the safeguarding of saline tracts.

With the exception of the inferior Mandi product all Northern India salt is now subject to the ordinary duty (at present R1-4-0 a maund) : salt educed in the manufacture of saltpetre has always been so subject. Except in the case of salt excised from saltpetre refineries, duty, and price also where payable to Government, are realised by requiring prepayment at an authorised treasury before a pass is granted. At the three sources of Khewra, Sambhar, and Pachbadra a purchaser by paying into an authorised treasury or post-office

Salt.

along with the duty and price an extra sum of 6 pies a maund (for Pachbadra 9 pies), can have his salt despatched to him by the Department. Otherwise salt is made over to the purchaser at the source.

In view of the large number of indents in hand, due mainly to reckless speculation in 1917, an order of the Government of India closed indenting by the general public on the major Northern India sources in November 1917, since when fresh indents have been accepted on those sources only from local authorities, State Darbars, and other recognised bodies distributing at controlled rates.

Sind

There are three salt sources in Sind from which salt is now issued to the public, namely, the Maurypur works and the Saran and Dilyar deposits. The Maurypur works, where salt is manufactured by solar evaporation, were opened in the year 1878, and from these the greater portion of the province is supplied. The works are situated on the Moach plain adjacent to the end of Karachi harbour, from which by channels the brine is obtained, reaching the storage wells by percolation through a richly saline soil which greatly increases the strength of it. In 1884 a depôt for the storage and sale of Maurypur salt was opened at Sukkur. Maurypur salt is supplied free of duty to the State of Khairpur, local manufacture there being suppressed. A depôt was opened at Karachi in 1916 for the sale of Maurypur salt to break up a ring of merchants who had monopolised the land transport between Maurypur and Karachi.

The Saran and Dilyar deposits were opened in 1879 and 1882, respectively. The salt is formed in a lake from which, when the water dries, salt is excavated and stored. It is supplied to the inhabitants of the neighbouring villages of the districts of Thar, Parkar and Hyderabad. Since 1917 considerable quantities have been supplied to the Punjab and Rajputana owing, originally, to the temporary failure of the sources of supply in Northern India. Supplies are still made but in smaller quantities. It is believed that the people of the Punjab and Rajputana appreciate the quality of the salt supplied from these deposits.

Bombay

Salt is produced in Bombay for local consumption and for export by land to Central India, Rajputana, the Central Provinces, the United Provinces, and the Nizam's territories, and by sea to the Malabar Coast of Madras and to Calcutta. Under existing arrangements, exports, both by land and sea, pay full excise duty in Bombay, with the exception of those to Travancore and Cochin on which a nominal charge of three pies per maund, only to cover the cost of establishment at the salt pans, is levied in accordance with a trade convention concluded with Travancore and Cochin in 1865.

Except in Gujarat, the excise system is followed, under which licenses are issued for private manufacture at approved places which are guarded, and whence no removals are allowed, except upon payment of duty, or under credit for payment. In Gujarat, where all the works in British territory are the property of Government, the monopoly system was introduced in 1873-74, and the manufacture was concentrated at two places—Kharaghoda on the borders of the Runn, and Dharásna on the sea coast of the Surat district. At Kharaghoda salt in large crystals is made from brine wells under departmental supervision, bought from the manufacturers as made, stored, and sold at the cost and risk of Government. At Dharásna the salt is ordinary sea-salt and Government merely fixes the price at which it is to be sold without taking it over or interfering directly with manufacture. A small quantity of salt is issued annually free of duty from the works at Kharaghoda to certain Indian States and Chiefs in pursuance of the arrangements for the establishment of the monopoly.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Bombay Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at 12 annas a maund were established at all important fishing centres along the coast. There were 32 yards in 1919-20.

Madras

There are two systems of salt manufacture in the Madras Presidency, under one of which the salt manufactured is sold to Government only and is disposed of by Government to the trade, whilst under the other, Government levies an excise duty, *plus* a small and varying cess to cover interest on capital cost of works, the property of Government, and the cost of any repairs effected by it on account of the licensees at the time of removal from the factory, and allows the manufacturers to make such arrangements as they please for the disposal of the salt. In both cases the production of salt is only allowed in well-fenced factories and subject to Government supervision, but, except in matters endangering the revenue, little interference is exercised in the details of manufacture under the excise system. The rate paid by Government for its salt varies, but it may be taken roughly at an anna and a half per maund. This is only the bare cost of manufacture and does not include the cost of works, storage, transport, etc. The duty on salt is ordinarily payable before the salt is removed from the factory, but six months' credit may be allowed to approved merchants on the deposit of security in Government promissory notes and a few other specified kinds of securities.

In Malabar no salt is manufactured, and that region is supplied by imports from Bombay, Goa, and other places.

By agreement the French Government undertakes to prevent the manufacture of salt throughout its possessions in India, and in consideration receives payments annually aggregating Rs. 4,41,600, and obtains its supply of salt at cost price. The authorities of the French settlements in Madras indent on the nearest British factories for the salt they require and undertake to sell it at the approximate prices charged in British territory. The correspondence is not complete because they sell by measure and not by weight.

Until 1865 the manufacture of salt was a Government monopoly in Travancore and Cochin, the selling price in Travancore being Rs. 1-1 a maund, and in Cochin annas 12. In that year both the States agreed to adopt the British Indian selling price of salt.

Fish-curing.—In order to reduce the hardship caused by the interference of the preventive operations of the Madras Salt Department with the use of illicit salt and salt earth for fish-curing, yards for fish-curing at which salt is sold at cost price (that is, cost of manufacture *plus* cost of transport from the factory) were established at all important fishing centres along the coast.

No. 26.

Quantity and Value (excluding duty) of Salt produced in India in each
official year from 1915-16 to 1919-20.

SALT*

No. 26.—QUANTITY and VALUE (excluding duty) of

INDIA.

PROVINCE	QUANTITY (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1915-16	1916-17	1917-18	1918-19	1919-20	1915-16	1916-17
Burma	..	..	..	..	..	1,036,100	1,267,149
Bengal	..	..	..	..	..	(c)40	(c)42
Northern India— Punjab Mines (a)	4,035,890	4,623,578	3,880,146	4,798,385	4,402,247	..	..
Kohat „	..	..	..	..	..	510,349	721,181
Mandi „	..	..	..	..	..	103,771	131,682
Sambhar Source	7,412,708	2,567,308	4,573,764	11,525,442	4,572,403	..	..
Didwana „	351,003	417,411	197,331	331,664	518,396	..	..
Pachbadra „	969,711	831,153	546,628	1,221,426	707,080	..	..
Sultanpur Works	..	..	..	..	..	39,317	27,331
Saltpetre Refineries	..	..	..	..	..	120,123	149,817
TOTAL, N. INDIA	12,769,312	8,439,450	9,197,869	17,876,917	10,200,126	773,560	1,030,011
Datia (Central India) (b) . .	..	..	..	..	..	..	182
Gwalior	..	..	..	..	..	3,469	3,116
Kashmir (b)	..	..	..	..	..	999	999
Rajputana (d)	..	..	..	..	..	..	..
Sind	495,640	483,966	949,603	1,424,862	726,882	..	..
Bombay	3,516,128	4,103,183	3,315,873	3,059,413	3,777,477	10,090,483	8,610,636
Madras	3,774,251	5,121,044	4,471,105	6,100,616	4,595,484	5,807,890	7,993,410
GRAND TOTAL	20,555,331	18,147,643	17,934,450	28,461,808	19,299,969	17,712,541	18,905,545
PROVINCE	VALUE (in						
	MANUFACTURED BY GOVERNMENT					MANUFACTURED OTHER	
	1915-16	1916-17	1917-18	1918-19	1919-20	1915-16	1916-17
Burma	..	..	..	..	..	15,85,708	20,83,170
Bengal	..	..	..	..	..	10	16
Northern India— Punjab Mines	3,78,364	4,33,460	3,63,764	4,49,848	5,17,012	..	..
Kohat „	..	..	..	..	..	27,910	39,440
Mandi „	..	..	..	..	..	68,099	86,416
Sambhar Source	18,53,177	6,41,827	11,43,441	28,81,361	11,43,101	..	..
Didwana „	43,875	52,176	24,666	41,458	64,799	..	..
Pachbadra „	90,910	77,920	51,246	1,14,509	66,289	..	..
Sultanpur Works	..	..	..	..	..	14,129	10,249
Saltpetre Refineries	..	..	..	..	..	96,661	1,09,437
TOTAL, N. INDIA	23,66,326	12,05,383	15,83,117	34,87,176	17,91,201	2,06,799	2,45,542
Datia (Central India) (b) . .	..	..	..	..	..	..	475
Gwalior	..	..	..	..	..	5,203	5,454
Kashmir (b)	..	..	..	..	..	410	410
Rajputana (d)	..	..	..	..	..	..	..
Sind	60,848	66,177	1,32,675	2,14,483	1,40,891	..	..
Bombay	5,93,799	6,95,839	5,60,928	5,65,357	7,41,446	15,91,469	17,06,491
Madras	12,32,176	11,20,228	26,08,144	38,12,885	14,60,024	18,75,464	24,14,675
GRAND TOTAL	42,53,149	30,87,627	48,84,864	80,79,901	41,33,562	52,65,063	64,56,233

(a) Including the Khwra, Warcha, Nurpur and Kalabagh mines of the Salt Range

(b) Figures relate to calendar years

(c) Educated in the process of refining saltpetre

(d) Figures relate to calendar years and they refer to Jaisalmer State

SALT PRODUCED, in each year from 1915-16 to 1919-20†

maunds of 82½lb)								PROVINCE
WISE THAN BY GOVERNMENT			TOTAL					
1917-18	1918-19	1919-20	1915-16	1916-17	1917-18	1918-19	1919-20	
1,398,708	2,066,764	1,864,757	1,036,100	1,267,149	1,398,708	2,066,764	1,864,757	Burma
(c) 942	(c) 547	(c) 275	40	42	942	547	275	Bengal
..	..	..	4,035,890	4,623,578	3,880,146	4,798,385	4,402,247	Northern India
544,338	644,595	615,469	510,349	721,181	544,338	644,595	615,469	Punjab Mines (a)
122,761	134,658	129,628	103,771	131,682	122,761	134,658	129,628	Kohat "
..	..	...	7,412,708	2,567,308	4,573,764	11,525,442	4,572,403	Mandi "
..	..	..	351,003	417,411	197,331	331,664	518,396	Sambhar Source
..	..	...	969,711	831,153	546,628	1,221,426	707,080	Didwana "
21,188	57,721	45,819	39,317	27,331	21,188	57,721	45,819	Pachbadra "
138,987	141,378	90,730	120,123	149,817	138,987	141,378	90,730	Sultanpur Works
827,274	978,352	8,81,646	13,542,872	9,469,461	10,025,143	18,855,269	11,081,772	Saltpetre Refineries
680	145	..	..	182	680	145	..	TOTAL, N. INDIA
7,316	8,494	4,046	3,469	3,116	7,316	8,494	4,046	Datia (Central India)
..	..	..	999	999	..	..	..	Gwalior
2,055	8,150	7,432	..	..	2,055	8,150	7,432	Kashmir
..	..	..	495,640	483,966	949,603	1,424,862	726,882	Rajputana
8,932,082	9,898,645	9,095,192	13,606,611	12,713,819	12,247,955	12,958,058	12,872,669	Sind
6,581,553	10,519,818	9,875,061	9,582,141	13,114,454	11,052,658	16,620,434	14,470,545	Bombay
17,750,610	23,480,915	21,728,409	38,267,872	37,053,188	35,685,060	51,942,723	41,028,378	Madras
								GRAND TOTAL

Rupees)								PROVINCE
1917-18	1918-19	1919-20	1915-16	1916-17	1917-18	1918-19	1919-20	
25,47,939	35,66,800	26,61,340	15,85,708	20,83,170	25,47,939	35,66,800	26,61,340	Burma
530	205	103	10	16	530	205	103	Bengal
..	..	...	3,78,364	4,33,460	3,63,764	4,49,848	5,17,012	Northern India--
32,887	37,769	48,083	27,910	39,440	32,887	37,769	48,083	Punjab Mines
80,562	88,369	85,068	68,099	86,416	80,562	88,369	85,068	Kohat "
..	..	...	18,58,177	6,41,827	11,43,441	28,81,361	11,43,101	Mandi "
..	..	...	43,875	52,176	24,666	41,458	64,799	Sambhar Source
..	..	...	90,910	77,920	51,246	1,14,509	66,289	Didwana "
11,477	60,126	28,637	14,129	10,249	11,477	60,126	28,637	Pachbadra "
1,60,342	1,13,581	64,031	96,661	1,09,437	1,60,342	1,13,581	64,031	Sultanpur Works
2,85,268	2,99,845	2,25,819	25,73,125	14,50,925	18,68,385	37,87,021	20,17,020	Saltpetre Refineries
1,710	362	..	..	475	1,710	362	...	TOTAL, N. INDIA
12,803	14,864	7,080	5,203	5,454	12,803	14,864	7,080	Datia (Central India)
..	..	..	410	410	..	..	...	Gwalior
3,704	14,816	13,367	..	..	3,704	14,816	13,367	Kashmir
..	..	...	60,848	66,177	1,32,675	2,14,483	1,40,891	Rajputana
24,16,856	47,20,293	26,57,595	21,85,268	24,02,330	29,77,784	52,85,650	33,99,041	Sind
34,62,171	61,61,351	28,28,794	31,07,640	35,34,903	60,70,315	1,00,04,236	42,88,818	Bombay
87,30,981	1,48,08,536	83,94,098	95,18,212	95,43,860	1,36,15,845	2,28,88,437	1,25,27,660	Madras
								GRAND TOTAL

* Compiled from figures especially supplied by local authorities

† The Statistics in this table which were in previous issues of the volume shown for calendar years will hence forward be shown for official years

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No. 27.—QUANTITY and VALUE of SALT IMPORTED from FOREIGN COUNTRIES by SEA and LAND in each year from 1915-16 to 1919-20

INDIA.

PROVINCE	QUANTITY (in maunds of 82½ lb)					VALUE (in rupees)				
	1915-16	1916-17	1917-18	1918-19	1919-20	1915-16	1916-17	1917-18	1918-19	1919-20
Burma . .	1,616,986	2,082,018	663,469	924,299	1,099,763	25,41,149	41,08,649	15,24,967	18,70,602	20,43,620
Assam . .	..	..	56	20	22	..	..	175	617	129
Bengal . .	13,313,554	10,026,177	8,499,264	10,520,194	11,068,714	1,63,71,344	1,49,50,949	2,04,04,785	2,13,06,298	1,88,45,848
Northern India (a)	66,741	86,871	90,645	69,436	62,071	1,77,720	2,13,153	2,46,750	2,61,432	3,26,991
Sind . .	1,825	1,763	1,330	1,324	1,409	10,423	11,918	14,872	25,366	9,207
Bombay (b) .	565,398	404,819	358,941	238,940	365,043	9,05,512	8,26,815	7,94,989	6,52,207	942,786
Madras . .	2,777	4,600	1,797	2,314	1,470	13,082	28,188	12,273	21,978	9,408
TOTAL . .	15,567,281	12,606,248	9,615,502	11,756,527	12,598,492	2,00,19,230	2,01,39,672	2,29,98,811	2,41,38,500	2,21,77,989

(a) Includes figures for Kashmir
(b) These figures represent total imports into the Presidency by all routes

No. 28.—TOTAL QUANTITY (in maunds of 82½ lb) of SALT IMPORTED and PRODUCED, in each year from 1900-01 to 1919-20

INDIA.

IMPORTS					PRODUCTION					TOTAL IMPORTED AND PRODUCED
1900-01				9,810,587	1900				27,363,449	37,174,036
1901-02				14,346,947	1901				30,000,077	44,347,024
1902-03				11,835,449	1902				28,316,479	40,151,928
1903-04				12,415,579	1903				22,400,971	34,816,550
1904-05				13,589,024	1904				30,081,954	43,670,978
1905-06				12,983,440	1905				32,487,007	45,470,447
1906-07				13,095,652	1906				31,516,161	44,611,843
1907-08				15,738,240	1907				30,007,785	45,746,025
1908-09				16,641,981	1908				34,916,649	51,458,630
1909-10				13,781,826	1909				32,341,382	46,123,208
1910-11				13,159,280	1910				40,441,773	53,601,053
1911-12				15,898,093	1911				33,360,910	49,259,003
1912-13				15,032,013	1912				35,688,445	51,720,456
1913-14				16,944,893	1913				35,369,072	52,313,965
1914-15				13,089,116	1914-15				32,539,321	45,628,437
1915-16				15,567,281	1915-16				38,267,872	53,835,153
1916-17				12,606,248	1916-17				37,053,188	49,659,436
1917-18				9,615,502	1917-18				35,685,060	45,300,562
1918-19				11,756,527	1918-19				51,942,723	63,699,250
1919-20				12,598,492	1919-20				41,028,378	53,626,870

No 29—ISSUES, IMPORTS, and EXPORTS of SALT and the BALANCE available for CONSUMPTION in each official year from 1915-16 to 1919-20

(Thousands of maunds of 82½ lb. each)

PROVINCE	1915-16	1916-17	1917-18	1918-19	1919-20	REMARKS.
BURMA—						
Issues from local sources . . .	686	918	1,128	1,500	1,536	Figures relating to local sources are not accurately obtainable. Those given are only approximate
Imports—						
Foreign—						Imports were chiefly from the United Kingdom, Aden, Spain, Egypt, etc., formerly from Germany also
By sea	1,615	2,080	663	925	1,099	
By land	...	...	...	...	...	
Inland—						
By rail and river . . .	...	...	...	...	...	
By sea (coastwise) . . .	43	6	4	3	...	
Total imports . . .	1,658	2,086	667	928	1,099	
Total of issues and imports . . .	2,344	3,004	1,795	2,428	2,635	
Exports—						
Foreign—						
By sea	...	...	...	...	...	
By land	204	245	259	248	216	
Inland—						
By rail and river . . .	...	...	...	...	...	
By sea (coastwise) . . .	...	...	3	...	...	
Total exports . . .	204	245	262	248	216	
Balance of issues and imports over exports.	2,140	2,759	1,533	2,180	2,419	
BENGAL AND ASSAM—						
Issues from local sources . . .	...	...	...	...	...	Bengal supplies come chiefly from the United Kingdom, Aden, Spain, Egypt and Italian East Africa: formerly they came also from Germany. Coasting trade imports are chiefly from Bombay and Madras
Imports—						
Foreign—						
By sea	13,313	10,026	8,497	10,512	11,039	
By land	...	...	...	...	...	
Inland—						With the exception of about a thousand maunds a year imported from Northern India, Assam gets all its supplies from Bengal. The figures are 9,56 in 1915-16, and 10,18, 9,69, 10,15, 10,00 (thousands) in the next four years. Assam exported to Bengal 12, 24, 24, 19 and 12 and Assam's share of frontier export trade was 7, 6, 6, 5 and 4 (thousands) respectively
By rail and river . . .	324	264	1,397	871	498	
By sea (coastwise) . . .	746	746	164	55	424	
Total imports . . .	14,383	11,036	10,058	11,438	11,961	
Total of issues and imports . . .	14,383	11,036	10,058	11,438	11,961	
Exports—						
Foreign—						
By sea	...	...	...	...	...	
By land	32	30	25	26	27	
Inland—						
By rail and river . . .	3,802	3,131	1,763	1,946	2,820	
By sea (coastwise) . . .	4	3	...	2	...	
Total exports . . .	3,838	3,164	1,788	1,974	2,847	
Balance of issues and imports over exports	10,545	7,872	8,270	9,464	9,114	

NOTE—This is a new table replacing old table No. 29 published in the ninth issue of the volume

SALT

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No. 29 —ISSUES, IMPORTS, and EXPORTS of SALT and the BALANCE available for CONSUMPTION in each official year from 1915-16 to 1919-20—contd.

(Thousands of maunds of 82½ lb. each)

PROVINCE	1915-16	1916-17	1917-18	1918-19	1919-20	REMARKS.
NORTHERN INDIA*—						
Issues from local sources	10,965	14,355	10,881	14,266	12,705	
Imports—						
Foreign—						
By sea	...	...	...	...	...	
By land	39	47	47	37	38	
Inland—						
By rail and river	8,538	8,351	7,041	7,464	8,054	
By sea (coastwise)	1	...	...	...	...	
Total imports	8,578	8,398	7,088	7,501	8,092	
Total of issues and imports	19,543	22,753	17,969	21,767	20,797	
Exports—						
Foreign—						
By sea	...	...	...	...	...	
By land	1,014	1,004	876	1,027	959	
Inland—						
By rail and river	105	179	339	205	167	
By sea (coastwise)	...	2	...	...	...	
Total exports	1,119	1,185	1,215	1,232	1,126	
Balance of issues and imports over exports	18,424	21,568	16,754	20,535	19,671	
SIND AND BRITISH BALUCHISTAN—						
Issues from local sources	470	469	885	877	479	There are local sources in Sind only
Imports—						
Foreign—						
By sea	2	2	1	1	1	
By land	...	...	...	...	...	
Inland—						
By rail and river	47	47	46	60	97	
By sea (coastwise)	...	...	...	...	...	
Total imports	49	49	47	61	98	
Total of issues and imports	519	518	932	938	577	
Exports—						
Foreign—						
By sea	...	...	...	...	...	
By land	2	1	1	...	...	
Inland—						
By rail and river	3	12	304	399	121	
By sea (coastwise)	...	...	...	8	...	
Total exports	5	13	305	407	121	
Balance of issues and imports over exports	514	505	627	531	456	

* "Northern India" includes the United Provinces, the Punjab, the North-West Frontier Province, Bihar and Orissa, Rajputana, Central India, and the Central Provinces and Berar

No. 29—ISSUES, IMPORTS, and EXPORTS of SALT and the BALANCE available for CONSUMPTION in each official year from 1915-16 to 1919-20—contd.

(Thousands of maunds of 82½ lb. each)

PROVINCE	1915-16	1916-17	1917-18	1918-19	1919-20	REMARKS.
BOMBAY—						
Issues from local sources . . .	12,981	12,053	11,892	13,232	12,071	
Imports—						
Foreign—						About 30,000 maunds of Baragra salt are issued annually. Other issues are of sea salt. Baragra salt is exported only to Northern India
By sea	9	11	9	15	7	
By land	...	...	...	...	...	
Inland—						* Includes imports of 208, 213, 202, 167 and 251 (thousands) respectively from Goa
By rail and river* . . .	217	248	212	230	261	
By sea (coastwise) . . .	4	4	3	11	3	
Total imports	230	263	224	256	271	
Total of issues and imports . . .	13,211	12,316	12,116	13,488	12,342	
Exports—						
Foreign—						
By sea	...	...	...	2	...	
By land	...	...	...	...	...	
Inland—						
By rail and river	6,984	6,611	6,504	7,214	6,544	Coasting trade exports are mainly to the Malabar coast of Madras; also to Calcutta
By sea (coastwise)	2,592	2,092	1,723	1,543	1,761	
Total exports	9,576	8,703	8,227	8,759	8,305	
Balance of issues and imports over exports	3,635	3,613	3,889	4,729	4,037	
MADRAS AND MYSORE—						
Issues from local sources . . .	10,004	11,658	11,352	12,211	11,634	
Imports—						
Foreign—						
By sea	3	5	2	2	...	1 There are local sources in Madras only Mysore imports an average of one lakh of maunds a year from Madras; it does not export
By land	...	...	...	...	...	
Inland—						
By rail and river	1,373	1,070	867	914	869	Coasting trade imports are from Bombay ports to the Malabar coast. All Bombay salt imported is sea salt
By sea (coastwise)	1,543	1,406	1,263	1,371	1,470	
Total imports	2,919	2,481	2,132	2,287	2,340	
Total of issues and imports . . .	12,923	14,139	13,384	14,498	13,974	
Exports—						
Foreign—						
By sea	158	10	72	76	62	Foreign sea-borne exports are to the Straits Settlements up to 1915-16 and thereafter to Ceylon Coasting trade exports of Indian salt are to Calcutta with small quantities to Rangoon
By land	...	...	...	...	...	
Inland—						
By rail and river	1,034	1,451	1,968	1,618	1,451	
By sea (coastwise)	331	371	143	58	31	
Total exports	1,523	1,832	2,183	1,752	1,544	
Balance of issues and imports over exports	11,400	12,307	11,201	12,746	12,430	

SALT

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No. 29—ISSUES, IMPORTS, and EXPORTS of SALT and the BALANCE available for CONSUMPTION in each official year from 1915-16 to 1919-20—concl'd.

(Thousands of maunds of 82½ lb. each)

PROVINCE	1915-16	1916-17	1917-18	1918-19	1919-20	REMARKS.
NIZAM'S TERRITORY—						
Issues from local sources . . .	...	...	...	...	...	Imports are of sea sal mainly from Madras and Bombay
Imports—						
Foreign—						
By sea	...	...	...	...	...	
By land	...	...	...	...	...	
Inland—						
By rail and river . . .	1,637	1,617	1,518	2,011	1,575	
By sea (coastwise) . . .	...	...	...	...	...	
Total imports . . .	1,637	1,617	1,518	2,011	1,575	
Total of issues and imports . . .	1,637	1,617	1,518	2,011	1,575	
Exports—						
Foreign—						
By sea	...	...	...	...	...	
By land	...	...	...	...	...	
Inland—						
By rail and river . . .	...	...	1	1	...	
By sea (coastwise) . . .	...	...	...	...	...	
Total exports . . .	...	...	1	1	...	
Balance of issues and imports over exports	1,637	1,617	1,517	2,010	1,575	
ALL-INDIA—						
Issues from local sources . . .	35,106	39,453	36,038	42,086	38,425	
Imports—						
Foreign—						
By sea	14,942	12,124	9,172	11,455	12,147	
By land	39	47	47	37	38	
Inland—						
By rail and river . . .	...	...	...	...	...	
By sea (coastwise) . . .	...	...	...	...	...	
Total imports . . .	14,981	12,171	9,219	11,492	12,185	
Total of issues and imports . . .	50,087	51,624	45,257	53,578	50,610	
Exports—						
Foreign—						
By sea	158	10	72	78	62	
By land	1,252	1,280	1,161	1,301	1,202	
Inland—						
By rail and river . . .	...	...	...	...	...	
By sea (coastwise) . . .	...	...	...	...	...	
Total exports . . .	1,410	1,290	1,233	1,379	1,264	
Balance of issues and imports over exports	48,677	50,334	44,024	52,199	49,346	

No. 30.—Detailed statement* of SALT REVENUE and EXPENDITURE in each official year from 1915-16 to 1919-20

PROVINCE	1915-16	1916-17	1917-18	1918-19	1919-20	REMARKS
	Rs.	Rs.	Rs.	Rs.	Rs.	
INDIA GENERAL—						
Revenue—						
Sale of Government salt . . .	18,37,316	29,40,110	46,80,277	14,65,772	10,15,302	
Excise on local manufacture . . .	1,26,75,891	2,22,72,593	3,01,29,223	1,09,57,056	68,64,700	
Duty on imported salt . . .	...	...	...	...	...	
Miscellaneous . . .	1,96,455	1,98,501	2,91,071	3,10,604	2,01,034	
Total . . .	1,47,09,662	2,54,11,204	3,51,00,571	1,27,33,432	80,81,326	
Expenditure—						
Refunds and assignments . . .	33,54,514	31,92,885	35,96,848	88,99,844	40,20,808	
Cost of collection and production . . .	14,57,754	13,90,928	16,81,055	22,20,861	22,59,897	
Total . . .	48,12,268	45,83,813	52,77,903	1,11,20,705	62,80,705	
Net receipts . . .	98,97,394	2,08,27,391	2,98,22,668	16,12,727	18,00,621	
MADRAS—						
Revenue—						
Sale of Government salt . . .	11,83,393	10,72,420	24,18,132	26,42,192	11,99,801	
Excise on local manufacture . . .	1,02,75,101	1,16,31,498	1,36,06,275	1,47,90,135	1,37,14,382	
Duty on imported salt . . .	2,838	5,794	2,206	2,900	1,978	
Miscellaneous . . .	1,17,243	1,56,127	1,71,828	3,37,672	2,37,771	
Total . . .	1,15,78,575	1,28,65,839	1,61,98,441	1,77,72,899	1,51,53,932	
Expenditure—						
Refunds and assignments . . .	5,29,701	5,10,887	5,18,885	5,30,530	5,57,794	
Cost of collection and production . . .	15,79,370	17,86,343	18,42,910	25,72,432	22,36,778	
Total . . .	21,09,071	22,97,230	23,61,795	31,02,962	27,94,572	
Net receipts . . .	94,69,504	1,05,68,609	1,38,36,646	1,46,69,937	1,23,59,360	
BOMBAY—						
Revenue—						
Sale of Government salt . . .	9,37,342	11,16,109	16,71,395	14,50,203	11,82,858	
Excise on local manufacture . . .	1,19,03,666	1,59,46,546	1,45,97,106	1,65,45,589	1,49,07,482	
Duty on imported salt . . .	5,76,817	5,12,507	4,50,367	3,00,331	4,58,900	
Miscellaneous . . .	5,73,637	4,34,006	6,06,403	8,29,266	6,33,117	
Total . . .	1,39,91,462	1,80,09,168	1,73,25,271	1,91,25,389	1,71,82,357	
Expenditure—						
Refunds and assignments . . .	1,77,238	1,86,508	1,95,084	1,95,554	2,01,627	
Cost of collection and production . . .	21,85,503	23,77,595	24,92,776	30,74,188	31,89,422	
Total . . .	23,62,741	25,64,103	26,87,860	32,69,742	33,91,049	
Net receipts . . .	1,16,28,721	1,54,45,065	1,46,37,411	1,58,55,647	1,37,91,308	
BENGAL—						
Revenue—						
Sale of Government salt . . .	...	...	...	...	...	
Excise on local manufacture . . .	60	56	870	710	252	
Duty on imported salt . . .	1,22,03,755	1,32,46,108	1,08,07,113	1,10,41,185	1,37,52,769	
Miscellaneous . . .	1,63,297	1,58,630	1,05,124	1,35,635	1,06,428	
Total . . .	1,23,67,112	1,34,04,794	1,09,13,107	1,11,77,530	1,38,59,449	
Expenditure—						
Refunds and assignments . . .	46,692	65,130	40,915	65,063	59,586	
Cost of collection and production . . .	2,70,435	2,70,347	2,66,827	2,71,632	2,75,212	
Total . . .	3,17,127	3,35,477	3,07,742	3,36,695	3,34,798	
Net receipts . . .	1,20,49,985	1,30,69,317	1,06,05,365	1,08,40,835	1,35,24,651	

* Compiled from the Finance and Revenue Accounts of the Government of India
 NOTE—This is a new table replacing old Table No. 30 published in the Ninth issue of the volume

No. 30.—Detailed statement of SALT REVENUE and EXPENDITURE for each official year from 1915-16 to 1919-20—contd.

PROVINCE	1915-16	1916-17	1917-18	1918-19	1919-20	REMARKS
	Rs.	Rs.	Rs.	Rs.	Rs.	
BURMA—						
Revenue—						
Sale of Government salt .	...	..	...	...	...	
Excise on local manufacture .	5,71,374	9,38,246	14,09,975	18,88,324	19,37,254	
Duty on imported salt .	14,93,521	17,63,604	15,43,984	14,70,146	12,62,858	
Miscellaneous . . .	...	...	...	...	...	
Total .	20,64,895	27,01,850	29,53,959	33,58,470	32,00,112	
Expenditure—						
Refunds and assignments .	13,686	6,025	8,272	12,354	2,042	
Cost of collection and production .	44,910	44,837	44,880	46,846	47,759	
Total .	58,596	50,862	53,152	59,200	49,801	
Net receipts . . .	20,06,299	26,50,988	29,00,807	32,99,270	31,50,311	
BIHAR AND ORISSA—						
Revenue—						
Sale of Government salt .	...	...	...	...	...	
Excise on local manufacture .	...	...	...	...	...	
Duty on imported salt .	...	...	...	...	...	
Miscellaneous . . .	1,256	266	120	1,278	1,233	
Total .	1,256	266	120	1,278	1,233	
Expenditure—						
Refunds and assignments .	...	...	...	...	...	
Cost of collection and production .	74,564	76,000	76,787	76,815	76,927	
Total .	74,564	76,000	76,787	76,815	76,927	
Net receipts . . .	—73,308	—75,734	—76,667	—75,537	—75,694	
ASSAM—						
Revenue—						
Sale of Government salt .	...	...	...	...	...	
Excise on local manufacture .	...	...	...	...	...	
Duty on imported salt .	...	...	...	...	...	
Miscellaneous . . .	840	770	837	832	910	
Total .	840	770	837	832	910	
Expenditure—						
Refunds and assignments .	...	...	...	...	...	
Cost of collection and production .	851	849	844	880	1,019	
Total .	851	849	844	880	1,019	
Net receipts . . .	—11	—79	—7	—48	—109	
TOTAL INDIA—						
Revenue—						
Sale of Government salt .	39,58,051	51,28,639	87,69,804	55,58,167	33,98,251	
Excise on local manufacture .	3,54,26,092	5,07,88,939	5,97,43,449	4,41,81,814	3,74,24,070	
Duty on imported salt .	1,42,76,931	1,55,28,013	1,28,03,670	1,28,14,562	1,54,76,505	
Miscellaneous . . .	10,52,723	9,48,300	11,75,383	16,15,287	11,80,493	
Total .	5,47,13,802	7,23,93,891	8,24,92,306	6,41,69,830	5,74,79,319	
Expenditure—						
Refunds and assignments .	41,21,831	39,61,435	43,60,004	97,03,345	48,41,857	
Cost of collection and production*	56,13,387	59,46,899	64,06,079	82,63,654	80,87,014	
Total .	97,35,218	99,08,334	1,07,66,083	1,79,66,999	1,29,28,871	
Net receipts . . .	4,49,78,584	6,24,85,557	7,17,26,223	4,62,02,831	4,45,50,448	

* Excludes charges in England which are £2,496 in 1915-16, £1,726 in 1916-17, £385 in 1917-18, £2,190 in 1918-19, and £1,547 in 1919-20

No. 31.—QUANTITY of SALT (in maunds of 32½ lb) SOLD in each PROVINCE, in each year from 1900-01 to 1919-20

INDIA

SALT WHICH PAID FULL DUTY												SALT WHICH PAID NO DUTY
	Burma (a)	Assam (b)	Bengal (c)	Bihar and Orissa (d)	NORTH-ERN INDIA			Sind	Bombay (e)	Madras (f)	Total British India, exclusive of Burma	Supplies to French and Portuguese Govern- ments, to Indian States, to Amindivi Islands, and for fish curing, etc.
					Punjab Mines, including Kohat, Mandi, Nuh and Sultanpur Works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)					
1900-01	1,036,663		10,620,120		3,018,724	4,960,022	50,834	273,616	6,783,150	9,060,452	34,766,918	482,030
1901-02	1,186,084		10,958,475		3,056,620	4,377,228	48,116	278,579	6,611,840	8,984,823	34,315,681	614,510
1902-03	1,462,221		11,310,705		3,120,814	4,379,006	52,640	287,502	6,814,187	9,122,219	35,087,473	418,788
1903-04	1,208,639		11,284,664		3,311,551	4,829,543	54,386	287,666	6,647,425	9,930,133	36,345,368	510,986
1904-05	1,397,926		11,725,883		3,134,138	4,997,185	47,140	320,876	7,242,177	10,137,288	37,604,687	590,097
1905-06	1,417,041	1,952,763	10,057,648		3,438,342	5,522,626	54,018	344,925	7,770,728	9,911,281	39,052,331	447,202
1906-07	1,347,367	1,964,985	10,889,995		3,159,923	6,029,635	69,616	358,383	8,043,114	10,425,527	40,941,178	430,092
1907-08	2,270,427	2,072,665	10,869,013		3,711,418	5,886,214	67,514	400,032	8,727,938	10,893,905	42,628,699	513,799
1908-09	2,331,049	2,024,032	11,281,212		3,827,979	5,869,143	71,189	393,541	8,814,930	11,048,222	43,330,251	609,510
1909-10	2,380,695	1,742,226	11,685,092		3,882,565	5,529,558	61,407	402,500	8,827,334	10,991,808	43,122,240	491,139
1910-11	2,375,727	1,679,454	11,907,324		3,876,769	5,119,253	66,626	417,731	8,853,090	11,299,544	43,219,791	599,211
1911-12	2,565,538	60,535	13,481,205	1,126,179	4,168,628	5,556,865	61,731	463,702	9,475,722	11,408,313	45,805,870	510,478
1912-13	2,365,860	55,360	13,163,621	1,419,943	4,158,591	5,816,275	71,054	460,561	9,045,468	11,686,950	45,877,828	553,882
1913-14	2,511,137	41,983	13,616,073	1,345,163	4,126,552	6,215,697	83,244	445,809	9,425,533	11,516,802	46,816,656	762,079
1914-15	2,462,770	50,945	13,865,658	1,070,167	4,915,025	7,491,173	72,437	456,878	9,513,580	11,953,480	49,399,343	582,374
1915-16	2,421,686	29,815	12,304,167	1,160,192	4,676,599	6,472,172	90,476	488,244	10,060,449	10,719,314	46,001,428	616,551
1916-17	2,550,346	36,238	10,962,942	1,163,528	7,773,063	9,882,095	125,074	485,054	9,467,579	12,124,737	52,020,360	708,274
1917-18	2,270,865	11,551	8,523,384	1,033,299	7,840,000	16,257,598	120,098	831,742	9,306,359	11,853,671	55,832,702	832,599
1918-19	2,657,575	26,256	9,730,032	5,196,667	4,046,835	4,731,943	111,607	903,564	10,791,547	12,436,597	47,976,098	1,566,544
1919-20	2,589,714	12,272	11,143,516	5,270,028	3,109,008	2,397,905	84,376	534,083	9,183,673	12,376,274	44,411,135	1,042,454

(a) Figures from 1907-08 relate to calendar year and they refer to the total estimated consumption

(b) Includes Eastern Bengal from 1905-06 to 1910-11

(c) Excludes Eastern Bengal from 1905-06 to 1910-11, but includes Orissa up to 1910-11

(d) Figures up to 1910-11 included under Bengal and figures up to 1917-18 relate to Orissa only

(e) Except salt exported to places in Bengal and the Madras Presidency

(f) Except salt exported by sea to places in Bengal and Burma

No. 32.—NET REVENUE (in rupees) from SALT in each PROVINCE, in each year from 1900-01 to 1919-20

INDIA

	Burma	Assam (a)	Bengal (b)	NORTHERN INDIA			Sind	Bombay	Madras	TOTAL BRITISH INDIA, EXCLUSIVE OF BURMA
				Punjab Mines	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihar)				
1900-01	12,30,642		2,49,79,444	65,08,344	1,20,28,251	—30,920	6,09,832	2,10,71,419	1,65,51,540	8,17,17,911
1901-02	13,86,958		2,55,13,411	65,68,694	1,04,47,593	—35,810	6,15,436	2,10,02,974	1,71,19,678	8,12,31,970
1902-03	16,68,621		2,63,36,322	67,48,742	1,04,53,818	—34,544	6,39,377	2,17,47,539	1,82,02,485	8,40,93,739
1903-04	14,35,000		2,13,17,185	57,56,862	92,28,594	—48,980	4,95,004	1,63,98,765	1,76,30,895	7,07,78,325
1904-05	15,94,696		2,18,80,175	54,02,416	92,51,199	—68,931	5,59,174	1,75,06,408	1,75,31,893	7,20,66,334
1905-06	16,96,658	18,21,778	1,49,47,278	46,44,301	77,89,902	—82,687	4,48,117	1,37,98,734	1,36,11,638	5,69,84,061
1906-07	16,89,007	19,26,092	1,56,01,228	41,24,818	78,34,532	—69,184	4,69,155	1,43,21,635	1,22,21,682	5,64,35,958
1907-08	18,23,087	14,36,506	1,03,20,750	32,02,006	54,64,105	—1,03,520	3,42,772	1,01,86,363	1,02,02,385	4,10,51,367
1908-09	18,44,040	14,51,355	1,07,44,173	33,03,503	53,77,325	—97,207	3,06,172	1,03,87,907	90,28,616	4,05,11,844
1909-10	20,64,335	13,01,284	1,10,06,992	33,58,256	50,34,312	—1,01,409	2,98,581	1,07,45,874	92,69,961	4,09,13,851
1910-11	20,55,442	12,69,986	98,96,551	33,48,746	45,51,827	—94,960	3,17,728	1,02,99,593	91,94,910	3,87,84,381
1911-12	21,69,508	60,444	1,26,45,206	35,93,379	51,00,367	—89,902	3,65,417	1,11,99,123	90,31,199	4,19,05,233
1912-13	20,63,826	55,403	1,15,21,435	35,52,111	54,19,952	—88,227	3,60,218	1,02,80,556	93,77,523	4,04,99,141
1913-14	21,62,696	41,983	1,27,09,136	35,03,447	56,51,749	—80,451	3,53,009	1,07,21,711	95,90,557	4,25,99,141
1914-15	22,62,852	50,945	1,36,56,312	42,88,236	69,73,235	—84,271	3,58,538	1,23,16,825	1,02,84,859	4,78,44,680
1915-16	20,06,300	29,815	1,20,49,985	40,95,145	62,42,849	—88,304	4,17,120	1,14,18,450	99,99,206	4,41,64,266
1916-17	26,50,819	45,360	1,30,69,317	90,23,708	1,19,19,605	—20,311	6,63,736	1,49,65,869	1,10,79,496	6,07,51,780
1917-18	28,93,034	14,439	1,06,05,364	87,98,015	1,97,51,741	—9,939	15,32,103	1,33,32,862	1,43,55,512	6,83,80,127
1918-19	33,00,393	32,820	1,08,40,835	35,85,974	—12,29,891	—16,016	3,87,603	1,56,20,122	1,52,00,448	4,44,21,796
1919-20	31,50,303	15,340	1,35,07,068	26,60,405	20,09,299	—70,507	3,95,170	1,34,92,014	1,29,17,153	4,49,25,942

NOTE.—This table states the duty actually collected in each province, whether the salt was consumed there or not

(a) Includes Eastern Bengal from 1905-06 to 1910-11

(b) Excludes Eastern Bengal from 1905-06 to 1910-11

SALT

No. 33.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1919-20

INDIA

	BURMA		NORTHERN INDIA								SIND					BOMBAY		MADRAS	
			PUNJAB MINES		TRANS-INDUS (KOHAT)	RAJPUTANA SOURCES		INTER-NAL BRANCH	SELLING PRICE										
	Duty	Duty	Duty	Selling Price	Duty	Duty	Selling Price	Duty	Duty	Selling Price									
										Maury-pur	Saran	Dilyar	Sukkur						
	R a	R a	R a	Annas	R a	R a	Annas	R a	R a	Maury-pur	Saran	Dilyar	Maury-pur	Punjab	Duty	Selling Price	Duty	Selling Price	
1837-38		3 4													— 8		— 12		
1838-39		3 4													— 8		— 12		
1839-40		3 4													— 8		— 12		
1840-41		3 4													— 8		— 12		
1841-42		3 4													— 8		— 12		
1842-43		3 4													— 8		— 12		
1843-44		3 4													— 8		— 12		
1844-45		3 4													— 8		1 6		
		2 —													— 12		— 14		
1845-46		3 —													— 12		— 14		
1846-47		3 —													— 12		— 14		
		2 12																	
1847-48		2 12													— 12		— 14		
1848-49		2 12													— 12		— 14		
		2 8																	
1849-50		2 8	2 —												— 12		— 14		
1850-51		2 8	2 —												— 12		— 14		
1851-52		2 8	2 —												— 12		— 14		
1852-53		2 8	2 —												— 12		— 14		
1853-54		2 8	2 —												— 12		— 14		
1854-55		2 8	2 —												— 12		— 14		
1855-56		2 8	2 —												— 12		— 14		
1856-57		2 8	2 —												— 12		— 14		
1857-58		2 8	2 —												— 12		— 14		
1858-59		2 8	2 —												— 12		— 14		
1859-60		2 8	2 —												1 —		— 14		
		3 —	2 2														1 —		
1860-61		3 —	2 2												1 —		1 —		
		3 4	3 —														1 —		
1861-62		3 4	3 —												1 4		1 4		
1862-63		3 4	3 —												1 4		1 6		
1863-64		3 4	3 —												1 4		1 6		
1864-65		3 4	3 —					3 —							1 8		1 6		
1865-66		3 4	3 —					3 —							1 8		1 6		
1866-67		3 4	3 —					3 —							1 8		1 9		
1867-68		3 4	3 —					3 —							1 8		1 9		
1868-69		3 4	3 —					3 —							1 8		1 9		
1869-70		3 4	3 —					3 —							1 8		1 9		
1870-71		3 4	3 —	1 —				3 —							1 13		1 13		
1871-72		3 4	3 —	1 —				3 —		6 to 15					1 13		1 13		
1872-73		3 4	3 —	1 —				3 —		5 to 16½					1 13		1 13		
1873-74		3 4	3 —	1 —				3 —		4 to 16					1 13		1 13		
1874-75		3 4	3 —	1 —				3 —		4 to 15					1 13		1 13		

No. 33.—RATE (per maund) of DUTY and SELLING PRICE (that is, the PRICE which GOVERNMENT CHARGED for SALT in addition to the DUTY) in each PROVINCE, in each year from 1837-38 to 1919-20—continued
INDIA

Year	NORTHERN INDIA										SIND										BOMBAY		MADRAS					
	BURMA		ASSAM		BENGAL		BIHAR AND ORISSA		PUNJAB MINES		TRANS-INDUS (KOHAT)		RAJPUTANA SOURCES		INTERNAL BRANCH		SELLING PRICE											
	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Duty	Selling Price	Aurpur	Saran	Dilyar	Hydrabad	Karachi	Maurpur Salt	Punjab Salt	Duty	Selling Price	Duty	Selling Price	
1875-76	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1876-77	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1877-78	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1878-79	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1879-80	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1880-81	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1881-82	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1882-83	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1883-84	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1884-85	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1885-86	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1886-87	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1887-88	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1888-89	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1889-90	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1890-91	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1891-92	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1892-93	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1893-94	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1894-95	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1895-96	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1896-97	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1897-98	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1898-99	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1899-1900	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1900-01	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1901-02	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1902-03	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1903-04	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1904-05	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1905-06	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1906-07	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1907-08	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1908-09	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1909-10	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1910-11	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1911-12	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1912-13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1913-14	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13	1 8	1 13
1914-15	1 8	1 13	1 8	1 13	1 8																							

(a) Per Lahori maund of 102½ lb up to 17th March, 1903

(b) Special rates charged at Gandajam and Ichapur (Suria) from 1874 to 1878

(c) This is the general selling price of Government salt, but there were also

other rates varying with the quality of salt

(d) Duty on imported salt

(e) Duty on salt in districts where the system of direct taxation is in force

(f) The price of salt at Khewrah was one anna and one pie, of the other mines in Cte-Indus Division 10 pies a maund up to 31st January, 1912, after which it was sold at one anna and one pie from Khewrah and one anna per maund from other mines. From 1st April, 1912, the price of salt throughout the Cte-Indus and Kalabagh Mines Division was 1 anna and 2 pies per maund. From 1st November, 1914, the price of salt was raised to 1 anna and 6 pies per maund.

(g) The rates exceed 3 annas at certain factories as a result of the sale of salt by auction

(h) There were also other rates varying with the quality of the salt and with reference to the auction sales. The prices ranged from 2 annas and 6 pies to

SALT

No. 34.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED in each year from 1900-01 to 1919-20

BENGAL

	From United Kingdom	From Germany	From other European countries	From Aden	From Red Sea Ports (a)	From other countries	From Bombay and Sind	From Madras and other Indian Ports	TOTAL IMPORTS	GRAND TOTAL
1900-01	4,593,642	664,302	..	1,126,105	1,640,513	309,199	597,704	840	8,932,305	8,932,305
1901-02	6,554,361	1,354,514	..	1,789,680	2,442,330	483,437	752,572	11,992	13,388,886	13,388,886
1902-03	5,232,650	900,195	..	1,254,513	2,229,560	400,182	598,165	..	10,615,265	10,615,265
1903-04	5,599,022	1,529,562	..	1,458,124	2,071,516	109,162	255,880	146,624	11,169,890	11,169,890
1904-05	5,918,009	1,468,090	30,800	1,708,318	2,331,462	182,588	570,830	72,704	12,182,801	12,182,801
1905-06	4,557,293	734,928	767,032	2,166,185	2,085,844	432,223	728,988	29,999	11,502,492	11,502,492
1906-07	5,686,685	1,181,697	1,556,235	1,525,158	980,212	743,922	633,939	2,563	12,260,411	12,260,411
1907-08	4,814,125	1,476,534	1,999,808	2,049,731	2,177,532	1,018,618	958,461	7,764	14,502,573	14,502,573
1908-09	4,707,921	814,684	3,291,346	2,199,256	2,488,270	487,836	884,967	..	14,874,280	14,874,280
1909-10	3,768,826	857,229	2,966,308	1,587,713	1,147,211	1,270,360	886,214	4,000	12,487,861	12,487,861
1910-11	4,306,259	741,079	1,691,031	1,432,511	1,446,802	1,816,346	879,753	..	12,313,781	12,313,781
1911-12	4,974,356	1,040,644	1,878,283	1,915,294	1,634,379	2,042,315	831,784	..	14,317,055	14,317,055
1912-13	3,979,219	850,432	1,857,716	3,407,760	897,582	2,709,556	934,430	32,611	14,669,306	14,669,306
1913-14(b)	3,251,373	790,446	2,202,709	2,820,388	3,374,837	2,230,686	938,017	..	15,608,456	15,608,456
1914-15(b)	2,148,520	466,347	882,413	4,033,560	1,660,681	1,638,151	875,790	261,042	11,966,504	11,966,504
1915-16(b)	3,261,241	8,060	2,670,163	2,113,275	1,654,875	3,741,874	425,319	317,103	14,191,910	14,191,910
1916-17(b)	2,432,058	..	1,512,344	2,211,654	1,035,814	2,694,806	366,797	380,931	10,628,404	10,628,404
1917-18(b)	349,192	..	900,180	2,840,266	1,202,075	3,109,467	28,961	142,001	8,572,142	8,572,142
1918-19	900,475	..	419,291	2,563,618	1,147,005	5,133,594	44,523	..	10,208,506	10,208,506
1919-20	1,934,047	..	1,118,681	3,480,491	1,467,744	2,837,444	423,488	..	11,261,895	11,261,895

NOTE.—The figures of imports in columns 2 to 10 do not agree with those in the accounts of the seaborne trade of the Bengal Presidency, the former representing the net landings of salt from vessels, while the latter the gross amount of the import passes taken out whether the salt is landed or not

(a) Massawah salt which was formerly shown under heading "From other countries," is shown under heading "From Red Sea Ports" from 1913-14

(b) Includes figures for Chittagong Port

No. 35.—QUANTITY (in maunds of 82½lb) of GOVERNMENT and PRIVATE SALT SOLD for HOME and INLAND CONSUMPTION, REVENUE REALISED, AVERAGE WHOLESALE SELLING PRICE of LIVERPOOL SALT, and RATE of DUTY, in each year from 1900-01 to 1919-20

BENGAL

	SALES OF SALT				REVENUE REALISED	Annual average Calcutta price per 100 maunds of Liverpool Salt, excluding duty	Rate of duty per maund on Salt imported by Sea
	Government Salt	PRIVATE SALT		TOTAL			
		Imported by Sea	Made in excise works				
					₹	₹	₹ a p
1900-01 . .	84,687	10,535,433	..	10,620,120	2,54,46,185	70.19	2 8 —
1901-02 . .	225,116	10,733,359	..	10,958,475	2,60,33,974	69.71	2 8 —
1902-03 . .	50,350	11,260,355	..	11,310,705	2,68,05,913	56.24	{ 2 8 — 2 — —
1903-04 . .	..	11,284,664	..	11,284,664	2,18,11,834	53.71	{ 2 — — 1 8 —
1904-05 . .	..	11,725,883	..	11,725,883	2,23,72,330	48.63	{ 2 — — 1 8 —
1905-06 . .	..	12,010,411	..	12,010,411	1,83,03,466	50.73	{ 1 8 — 1 — —
1906-07 . .	..	12,854,980	..	12,854,980	1,89,83,069	48.63	{ 1 8 — 1 — —
1907-08 . .	..	12,941,678	..	12,941,678	1,28,61,654	54.44	1 — —
1908-09 . .	..	13,305,244	..	13,305,244	1,32,70,337	50.01	1 — —
1909-10 . .	..	13,427,318	..	13,427,318	1,32,02,076	37.7	1 — —
1910-11 . .	..	13,586,778	..	13,586,778	1,19,09,845	45.7	1 — —
1911-12 . .	..	13,484,205	..	13,484,205	1,29,79,227	64.47	1 — —
1912-13 . .	..	13,163,621	..	13,163,621	1,18,85,280	62.2	1 — —
1913-14 . .	..	13,616,073	..	13,616,073	1,30,41,435	64.4	1 — —
1914-15 . .	..	13,865,658	..	13,865,658	1,40,25,260	7.3	1 — —
1915-16 . .	..	12,304,167	..	12,304,167	1,23,67,112	142.54	{ 1 — — 1 4 —
1916-17 . .	..	10,962,942	..	10,962,942	1,34,04,794	145.58	1 4 —
1917-18 . .	..	8,522,688	696	8,523,384	1,09,13,107	273.39	1 4 —
1918-19 . .	..	9,729,514	568	9,730,082	1,11,77,530	186.83	1 4 —
1919-20 . .	..	11,143,314	202	11,143,516	1,38,59,449	172.15	1 4 —

No. 36.—QUANTITY (in maunds of 82½lb) of SALT EXPORTED INLAND from CALCUTTA by RAIL and WATER, and QUANTITY PASSED FREE of DUTY, in each year from 1900-01 to 1919-20

BENGAL

	By Eastern Bengal and Bengal Nagpur Railways	By East Indian Railway	By water	TOTAL	Salt passed free of duty for industrial purposes
1900-01	2,096,705	3,426,569	3,826,115	9,349,389	4,100
1901-02	2,946,767	3,494,813	3,553,199	9,994,779	1,000
1902-03	2,497,963	3,740,840	3,299,353	9,538,156	—
1903-04	2,919,185	3,423,856	3,145,810	9,488,821	—
1904-05	3,093,455	3,420,780	3,236,308	9,750,543	—
1905-06	3,996,556	2,836,010	3,076,302	9,908,862	—
1906-07	1,230,062		2,489,674	8,922,877	—
1907-08	6,433,203		2,271,829	9,096,238	—
1908-09	6,824,409		2,214,408	8,969,540	—
1909-10	6,755,132		2,135,457	8,726,538	—
1910-11	6,591,081		2,336,893	8,946,210	—
1911-12(a)	6,609,317		2,640,417	10,144,499	—
1912-13(a)	7,504,082		2,586,980	10,552,244	—
1913-14(a)	8,251,534		2,566,666	10,818,200	—
1914-15 (a)	8,331,478		1,890,172	10,221,650	—
1915-16 (a)	7,617,933		1,785,257	9,403,190	—
1916-17(a)	6,108,671		2,690,081	8,798,752	—
1917-18 (a)	3,728,356		3,954,945	7,683,301	—
1918-19	3,916,440		4,166,349	8,082,789	—
1919-20	5,818,999		2,522,688	8,341,687	—

NOTE.—Pass stations having ceased to exist with the abolition of the Salt Rawana system in Bengal with effect from the 1st April, 1906, figures showing the proportion of duty-paid salt conveyed by different means of transport from Calcutta inland and to Orissa are no longer available. Instead, the despatch of salt by rail and boats from the Sulkea and Kidderpur golas is shown from the year 1906-07
(a) Includes exports from Chittagong

No. 37.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED, in each year from 1911-12 to 1919-20

BIHAR AND ORISSA (a)

	From Calcutta	From Madras	From Bombay	From other places	Total Imports
1911-12	128,500	747,923	..		876,423
1912-13	118,980	1,062,858	56		1,181,894
1913-14	108,000	925,708	..		1,033,708
1914-15	81,986	759,538	..		832,524
1915-16	36,000	892,625	782		929,407
1916-17	6,000	899,635	2,415		908,050
1917-18	35,520	868,414	6,144		910,078
1918-19	1,897,463	998,506	68,093	2,706,051	5,670,113
1919-20	2,773,681	1,025,904	85,228	1,732,316	5,617,129

(a) Shows figures for Orissa only up to 1917-18

No. 38.—QUANTITY (in maunds of 82½lb) of SALT SOLD for HOME and INLAND CONSUMPTION, and RATE OF DUTY, in each year from 1911-12 to 1919-20

BIHAR AND ORISSA (a)

	Sales of Salt					Rate of duty per maund
	Private Salt imported from Calcutta	Government Salt brought from Madras	Government Salt brought from Bombay	Salt brought from other places	Total	
1911-12	122,050	747,923	..		869,973	1 0
1912-13	120,662	1,062,858	56		1,183,576	1 0
1913-14	103,038	925,708	..		1,028,746	1 0
1914-15	92,096	750,538	..		842,634	1 0
1915-16	34,846	892,625	782		928,253	1 0
1916-17	5,902	899,635	2,415		907,952	1 4
1917-18	35,520	868,414	6,144		910,078	1 4
1918-19	1,897,463	998,506	68,093	2,706,051	5,196,667*	1 4
1919-20	2,773,681	1,025,904	85,228	1,732,316	5,370,028*	1 4

(a) Shows figures of Orissa only up to 1917-18

* The total figure excludes the quantity exported to other provinces and shows consumption within the province

SALT

(184)

No. 39.—QUANTITY (in maunds of 82½lb) of SALT which PAID DUTY in each section under the COMMISSIONER of SALT REVENUE, and QUANTITY supplied FREE of DUTY to INDIAN STATES, in each year from 1900-01 to 1919-20

NORTHERN INDIA

	Rates of duty	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL OF DUTY PAID SALT	Salt passed free of duty to Indian States
	# a					
1900-01	2 8	3,018,724	4,960,022	50,834	8,029,580	165,512
1901-02	2 8	3,056,620	4,377,228	48,116	7,481,964	231,305
1902-03	{ 2 8 } 2 —	3,120,814	4,379,006	52,640	7,552,460	136,758
1903-04	2 —	3,311,551	4,829,542	54,386	8,195,480	170,074
1904-05	{ 2 — } { 1 8 } (a)	3,134,138	4,907,185	47,140	8,178,463	231,566
1905-06	1 8	3,438,342	5,522,626	54,018	9,014,986	176,501
1906-07	1 — (b)	3,159,923	6,029,635	69,616	9,259,174	116,778
1907-08	1 —	3,711,418	5,886,214	67,514	9,665,146	166,271
1908-09	1 —	3,827,979	5,869,143	71,189	9,768,311	220,830
1909-10	1 —	3,882,565	5,529,558	61,407	9,473,530	170,113
1910-11	1 —	3,876,769	5,119,253	66,626	9,062,648	191,045
1911-12	1 —	4,168,628	5,556,865	61,731	9,787,224	127,830
1912-13	1 —	4,155,590	5,816,275	71,054	10,045,919	186,557
1913-14	1 —	4,126,552	6,215,697	83,244	10,425,493	176,129
1914-15	1 —	4,915,025	7,491,173	72,437	12,478,635	230,375
1915-16	{ 1 — } { 1 4 } (c)	4,676,599	6,472,172	90,476	11,239,247	192,472
1916-17	1 4	7,773,063	9,882,095	125,074	17,780,232	230,598
1917-18	1 4	7,840,000	16,257,598	120,098	24,217,696	151,003
1918-19	1 4	4,046,835	4,732,943	111,607	8,891,385	342,352
1919-20	1 4	3,109,008	2,397,905	84,376	5,591,289	271,621

(a) Duty reduced from the 20th March, 1905

(b) " " " " 20th March, 1907

(c) " raised " " 2nd March, 1916

No. 40.—DUTY (in rupees) paid on SALT in each section under the COMMISSIONER of SALT REVENUE, in each year from 1900-01 to 1919-20

NORTHERN INDIA

	Punjab mines, also Mandi, Kohat, and Sultanpur works	Rajputana Sources	Internal Branch (U. P. of Agra and Oudh and Bihār)	TOTAL
1900-01	69,13,185	1,24,00,055	1,27,086	1,94,40,326
1901-02	69,55,222	1,09,43,072	1,20,290	1,80,18,584
1902-03	71,09,730	1,08,97,423	1,31,406	1,81,38,559
1903-04	61,78,475	96,83,116	1,08,772	1,59,70,363
1904-05	57,88,037	96,87,387	93,319	1,55,68,743
1905-06	50,32,727	82,85,483	81,038	1,33,99,248
1906-07	45,32,447	82,54,748	1,04,424	1,28,91,619
1907-08	36,14,405	58,86,713	67,525	95,68,643
1908-09	37,28,761	58,69,143	71,203	96,69,107
1909-10	37,93,887	55,29,557	61,426	93,84,870
1910-11	37,92,161	51,19,253	66,641	89,78,055
1911-12	40,72,308	55,56,865	61,744	96,90,917
1912-13	40,77,184	58,16,275	71,066	99,64,525
1913-14	40,43,990	62,15,697	83,249	1,03,42,936
1914-15	48,48,172	74,91,173	72,441	1,24,11,786
1915-16	47,00,094	68,93,729	93,227	1,16,87,050
1916-17	97,43,117	1,23,73,509	1,56,353	2,22,72,979
1917-18	96,56,948	2,03,21,998	1,50,131	3,01,29,077
1918-19	48,97,819	59,04,794	1,39,520	1,09,42,133
1919-20	37,76,584	29,98,787	1,05,479	68,80,850

No. 41.—QUANTITY (in maunds of 82½lb) of SALT which PAID FULL DUTY, and QUANTITY EXPORTED by SEA beyond the PRESIDENCY, PROCEEDS realised, CHARGES of COLLECTION, and NET REVENUE, in each year from 1900-01 to 1919-20

BOMBAY

	Rate of duty per maund	QUANTITY OF SALT WHICH PAID FULL DUTY (a)							QUANTITY OF SALT SUPPLIED FREE OR ON A DUTY OF 3 PIES, 1 ANNA, OR 2½ ANNAS PER MAUND	GRAND TOTAL	Proceeds realised (b)	Charges of collection	Net revenue
		MANUFACTURED			IMPORTED			Total quantity which paid duty	Supplied to other Government, Indian States, and for other purposes within the Presidency				
		For home consumption	For inland consumption, that is exported from the Presidency by land	TOTAL	By sea	By land	TOTAL						
	R a									R	R	R	
1900-01	2 8	2,575,826	3,897,555	6,473,381	8,793	300,976	309,709	6,783,160	54,564	6,837,714	1,70,07,388	15,91,320	1,60,16,068
1901-02	2 8	2,450,794	3,907,059	6,357,853	10,141	243,846	253,987	6,611,840	73,233	6,685,073	1,71,74,561	15,86,169	1,55,88,392
1902-03	{ 2 8 } 2 —	2,352,522	4,158,850	6,511,372	7,905	264,910	272,815	6,814,187	43,058	6,857,245	1,75,80,553	15,92,094	1,59,88,469
1903-04	2 —	2,374,178	3,992,392	6,366,570	13,560	267,295	280,855	6,647,425	78,776	6,726,201	1,39,83,295	16,48,930	1,23,34,365
1904-05	{ 2 — } 1 8	2,645,588	4,299,537	6,945,125	16,676	280,376	297,052	7,242,177	91,870	7,334,047	1,51,00,824	16,66,846	1,34,33,978
1905-06	1 8	2,520,561	4,945,740	7,466,301	21,327	283,100	304,427	7,770,728	41,896	7,812,624	1,24,40,591	16,98,352	1,07,42,239
1906-07	{ 1 8 } 1 —	2,625,472	5,078,111	7,703,583	27,505	312,007	339,531	8,043,114	77,322	8,120,436	1,27,58,524	17,64,312	1,09,94,212
1907-08	1 —	2,837,345	5,502,781	8,340,126	22,950	364,861	387,811	8,727,937	76,781	8,804,718	95,92,497	17,90,964	78,01,533
1908-09	1 —	2,709,695	5,729,362	8,439,057	20,551	355,322	375,873	8,814,930	107,020	8,921,950	96,59,582	18,14,118	78,45,464
1909-10	1 —	2,746,208	5,663,099	8,409,307	15,354	402,673	418,027	8,827,334	67,091	8,895,025	97,41,206	18,65,226	78,75,980
1910-11	1 —	2,962,448	5,513,209	8,475,657	17,996	356,437	374,433	8,853,090	118,082	8,971,172	97,55,213	19,98,278	77,56,935
1911-12	1 —	3,188,076	5,925,602	9,113,678	16,677	345,393	362,070	9,475,748	87,443	9,563,191	1,04,84,323	21,16,578	83,67,745
1912-13	1 —	3,095,934	5,596,471	8,692,405	17,530	335,533	353,063	9,045,465	78,891	9,124,360	99,91,627	21,34,507	78,57,120
1913-14	1 —	3,252,494	5,818,032	9,070,526	13,176	341,831	355,007	9,425,533	79,445	9,504,978	1,04,79,886	20,37,474	84,42,412
1914-15	1 —	3,391,125	5,770,747	9,161,872	11,748	339,960	351,708	9,513,580	69,339	9,582,919	1,06,15,928	20,63,469	85,52,459
1915-16	{ 1 — } 1 — 4	3,302,452	6,192,599	9,495,051	12,347	553,051	565,398	10,060,449	87,773	10,148,228	1,17,96,806	19,79,402	98,17,404
1916-17	1 — 4	2,883,416	6,179,344	9,062,760	12,808	392,011	404,819	9,467,579	79,053	9,546,632	1,31,68,024	21,58,541	1,10,09,488
1917-18	1 4	2,752,667	6,194,751	8,947,418	10,392	348,549	358,941	9,306,359	85,647	9,392,006	1,23,70,658	22,22,327	1,06,48,331
1918-19	1 4	3,917,415	6,635,192	10,552,607	14,495	224,445	238,940	10,791,547	77,596	10,869,143	1,56,60,882	27,49,568	1,29,11,314
1919-20	1 4	3,360,758	5,757,872	9,118,630	8,168	356,875	365,043	9,483,673	115,005	9,598,678	1,39,24,692	20,00,307	1,10,24,385

(a) Except exports to places in the Bengal and Madras Presidencies, for which see tables Nos. 34 and 44

(b) Include miscellaneous salt collections

No. 42.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED by SEA and LAND on PAYMENT of FULL DUTY, in each year from 1900-01 to 1919-20

BOMBAY

	IMPORTED BY SEA			IMPORTED BY LAND				GRAND TOTAL
	Portuguese India : Goa, Daman, and Diu	Other places	TOTAL	Goa	Daman and Kathiawar	Other places	TOTAL	
1900-01	1	8,792	8,793	300,962	..	14	300,976	300,769
1901-02	2	10,139	10,141	243,831	..	15	243,846	253,987
1902-03	1	7,904	7,905	264,896	..	14	264,910	272,815
1903-04	2	13,558	13,560	267,280	..	15	267,295	280,855
1904-05	..	16,676	16,676	280,358	..	18	280,376	297,052
1905-06	..	21,327	21,327	283,031	..	19	283,100	304,427
1906-07	..	27,505	27,505	312,007	..	19	312,026	339,531
1907-08	..	22,950	22,950	364,843	..	18	364,861	387,811
1908-09	..	20,551	20,551	355,305	..	17	355,322	357,873
1909-10	..	15,354	15,354	402,651	..	22	402,673	418,027
1910-11	..	17,996	17,996	359,418	..	19	359,437	377,433
1911-12	..	16,677	16,677	345,367	..	26	345,393	362,070
1912-13	..	17,530	17,530	335,514	..	19	335,533	353,063
1913-14	..	13,176	13,176	341,811	..	20	341,831	355,007
1914-15	1	11,747	11,748	339,944	..	16	339,960	351,708
1915-16	1	12,346	12,347	553,035	..	16	553,051	565,398
1916-17	1	12,807	12,808	391,997	..	14	392,011	404,819
1917-18	1 ½	10,391 ½	10,392	348,538	..	11	348,549	358,941
1918-19	1	14,494	14,495	224,433	..	12	224,445	238,940
1919-20	..	8,168	8,168	356,864	..	11	356,875	365,043

SALT

(186)

No. 43.—QUANTITY (in maunds of 82½lb) of SALT IMPORTED and MANUFACTURED, QUANTITY DELIVERED for CONSUMPTION, also SALE PROCEEDS and NET REVENUE, in each year from 1900-01 to 1919-20.

SIND

	Imported	Manufac- tured	TOTAL	DELIVERED FOR CONSUMPTION			Total pro- ceeds realised	Charges of collection	Net revenue	Issues to salting stations free of duty
				Home	Inland	TOTAL				
							₹	₹	₹	
1900-01 . . .	9,725	305,724	315,449	263,582	1,254	264,836	7,44,173	1,34,341	6,09,832	945
1901-02 . . .	9,423	320,945	330,368	268,914	962	269,876	7,50,309	1,34,873	6,15,436	720
1902-03 . . .	12,152	291,699	303,851	276,231	724	276,955	7,79,608	1,40,231	6,39,377	1,205
1903-04 . . .	12,725	349,575	362,300	274,901	1,010	275,911	6,29,362	1,34,358	4,95,004	970
1904-05 . . .	13,327	382,068	395,395	308,669	634	309,303	6,96,431	1,37,257	5,59,174	1,754
1905-06 . . .	10,106	384,836	394,942	336,333	996	337,329	5,83,149	1,35,032	4,48,117	2,510
1906-07 . . .	3,473	321,424	324,897	357,069	972	358,041	6,03,172	1,34,017	4,69,155	3,131
1907-08 . . .	13,951	400,785	414,736	385,251	2,286	387,537	4,86,592	1,43,820	3,42,772	1,456
1908-09 . . .	21,167	434,862	456,029	373,892	..	373,892	4,79,031	1,72,859	3,06,172	1,515
1909-10 . . .	13,260	488,804	502,064	390,421	..	390,421	4,84,401	1,85,820	2,98,581	1,431
1910-11 . . .	25,996	435,298	461,294	392,949	..	392,949	4,96,902	1,79,174	3,17,728	1,214
1911-12 . . .	34,129	518,035	552,164	431,199	..	431,199	5,43,748	1,78,331	3,65,417	1,626
1912-13 . . .	31,004	450,786	481,790	430,921	..	430,921	5,45,952	1,85,734	3,60,218	1,364
1913-14 . . .	26,778	396,096	422,874	420,201	..	420,201	5,40,845	1,84,836	3,56,009	1,170
1914-15 . . .	35,880	385,798	421,678	422,118	..	422,118	5,41,049	1,82,511	3,58,538	1,120
1915-16 . . .	40,496	495,640	536,136	448,778	..	448,778	5,95,612	1,78,492	4,17,120	1,030
1916-17 . . .	37,800	483,966	521,766	448,408	..	448,408	8,96,173	2,32,437	6,63,736	1,154
1917-18 . . .	26,581	949,603	976,184	501,355	380,932	882,287	17,67,565	2,35,462	15,32,103	545
1918-19 . . .	48,517	1,424,862	1,473,379	502,546	401,025	903,571	7,18,679	3,31,176	3,87,503	7
1919-20 . . .	73,838	726,882	800,720	489,798	44,285	534,083	7,36,614	3,41,444	3,95,170	..

NOTE.—The figures of Salt consumption for the years 1900-01 to 1916-17 take into account only salt manufactured locally and are exclusive of the imported salt. The consumption figure for 1917-18 is inclusive of the imported salt

No. 44.—QUANTITY (in maunds of 82½lb) of SALT MANUFACTURED and IMPORTED, in each year from 1900-01 to 1919-20

MADRAS

	MANUFACTURED			IMPORTED : from Bombay, Goa, and other places	GRAND TOTAL
	By Government	Under excise licenses	TOTAL		
1900-01	3,344,462	5,638,563	8,983,025	1,136,381	10,119,406
1901-02	2,935,204	6,645,518	9,580,722	1,301,267	10,881,989
1902-03	3,875,300	6,016,002	9,891,302	1,208,907	11,100,209
1903-04	2,521,751	4,387,732	6,909,483	1,041,470	7,950,953
1904-05	3,386,847	6,848,247	10,235,094	1,307,978	11,543,072
1905-06	4,215,886	6,415,640	10,631,526	1,066,093	11,697,619
1906-07	4,140,894	6,712,071	10,852,965	1,233,639	12,086,604
1907-08	3,328,602	6,359,252	9,687,854	1,305,196	10,993,050
1908-09	4,512,244	7,593,790	12,106,034	1,182,477	13,288,511
1909-10	2,570,842	5,709,043	8,279,885	1,150,885	9,430,770
1910-11	4,812,500	7,588,312	12,400,812	1,350,905	13,751,717
1911-12	4,734,184	6,814,686	11,548,870	1,385,993	12,934,863
1912-13	4,849,155	8,062,964	12,912,119	1,379,524	14,291,643
1913-14	3,123,165	6,412,610	9,535,775	1,288,422	10,824,197
1914-15	2,465,010	5,633,985	8,098,995	1,404,296	9,503,291
1915-16	3,681,944	5,851,488	9,533,432	1,539,396	11,072,828
1916-17	5,053,813	8,011,800	13,065,613	1,404,643	14,470,256
1917-18	4,309,438	6,685,906	10,995,344	1,270,347	12,265,691
1918-19	6,088,595	10,526,499	16,615,094	1,372,647	17,987,741
1919-20	4,669,740	9,856,304	14,426,044	1,399,252	15,825,296

No. 45.—QUANTITY (in maunds of 82½ lb) of SALT SOLD and PROCEEDS realised, also PRICE of IMPORTED SALT, and RATE OF DUTY, in each year from 1900-01 to 1919-20

MADRAS

	SOLD FOR HOME AND INLAND CONSUMPTION				PROCEEDS REALISED	Average price per maund of imported salt, excluding duty	Rate of duty per maund on imported salt	Monopoly price per maund
	Government salt	Imported	Made under excise licenses	TOTAL				
					₹	Annas	₹ a	₹ a p
1900-01 . .	2,927,985	1,136,360	4,996,107	9,060,452	1,83,53,995	9-38	2 8	{ 2 10— 2 11—
1901-02 . .	2,675,326	1,301,267	5,008,230	8,984,823	1,88,47,582	10-4	2 8	{ 2 10— 2 11—
1902-03 . .	2,648,889	1,208,907	5,264,423	9,122,219	2,00,59,084	10-4	{ 2 8 2 —	{ 2 11— 2 10— 2 3— 2 2—
1903-04 . .	3,488,123	1,041,470	5,400,540	9,930,133	1,92,78,280	11-35	2 —	{ 2 3— 2 2—
1904-05 . .	3,531,235	1,307,978	5,298,075	10,137,288	1,92,85,374	8-70	{ 2 — 1 8	{ 2 3— 2 2— 1 11— 1 10—
1905-06 . .	2,726,015	1,066,093	6,119,173	9,911,281	1,55,59,523	8-72	1 8	{ 1 11— 1 10—
1906-07 . .	3,024,312	1,233,639	6,167,576	10,425,527	1,41,13,112	8-17	{ 1 8 1 —	{ 1 11— 1 10— 1 3— 1 2—
1907-08 . .	3,692,126	1,305,196	5,896,583	10,893,905	1,20,14,529	8-08	1 —	{ 1 3— 1 2—
1908-09 . .	3,741,966	1,182,477	6,123,779	11,048,222	1,03,74,668	8-17	1 —	{ 1 3— 1 2—
1909-10 . .	3,708,886	1,150,885	6,132,037	10,991,808	1,04,29,888	8-23	1 —	{ 1 3— 1 2—
1910-11 . .	3,578,676	1,350,905	6,369,963	11,299,544	1,05,82,514	8-27	1 —	{ 1 3— 1 2—
1911-12 . .	3,661,946	1,385,993	6,360,362	11,408,303	1,04,77,272	8-32	1 —	{ 1 3— 1 2—
1912-13 . .	3,431,667	1,379,524	6,825,739	11,686,950	1,08,09,545	8-26	1 —	{ 1 3— 1 2—
1913-14 . .	3,387,848	1,288,422	6,840,332	11,516,602	1,09,20,170	8-10	1 —	{ 1 3— 1 2—
1914-15 . .	4,011,712	1,404,296	6,537,472	11,953,480	1,14,87,129	8-11	1 —	{ 1 3— 1 2—
1915-16 . .	3,221,859	1,539,396	5,958,059	10,719,314	1,13,66,735	7-84	{ 1 — 1 4	{ 1 3— 1 2— 1 7— 1 6—
1916-17 . .	3,768,124	1,404,643	6,951,970	12,124,737	1,25,81,404	5-13	1 4	{ 1 7— 1 6—
1917-18 . .	3,859,202	1,270,347	6,724,122	11,853,671	1,58,75,973	4-91	1 4	{ 1 7— 1 6—
1918-19 . .	3,968,671	1,372,647	7,095,279	12,436,597	1,72,78,541	4-67	1 4	{ 1 7— 1 6—
1919-20 . .	3,218,814	1,399,252	7,758,208	12,376,274	14,753,631	3-22	1 4	{ 1 7-6 1 7-0

No. 46.—QUANTITY of SALT (in maunds 82½ lb), SUPPLIED FREE of DUTY, in each year from 1900-01 to 1919-20

MADRAS

	To French Government	For fish curing	For other purposes	TOTAL
1900-01	54,070	202,239	600	256,909
1901-02	57,576	248,876	1,800	308,252
1902-03	56,102	180,865	800	237,767
1903-04	60,838	192,726	(a) 7,602	261,166
1904-05	61,474	199,833	(b) 3,600	264,907
1905-06	61,730	157,865	(c) 5,700	225,295
1906-07	73,238	150,823	(a) 8,860	232,921
1907-08	57,616	205,275	(d) 6,400	269,291
1908-09	80,470	197,135	2,540	280,145
1909-10	61,882	179,914	10,108	251,904
1910-11	62,114	222,075	4,691	288,880
1911-12	84,787	203,836	4,956	293,579
1912-13	64,000	214,815	8,254	287,069
1913-14	60,984	181,391	(e) 262,966	505,335
1914-15	61,718	159,025	(f) 60,797	281,540
1915-16	81,280	151,298	(g) 112,692	345,270
1916-17	73,316	210,459	(h) 113,694	397,469
1917-18	70,874	245,276	279,254	595,404
1918-19	69,110	236,555	(i) 840,924	1,146,589
1919-20	58,474	252,826	344,528	655,828

(a) Includes 6,000 mds. sent to the Travancore State
(b) " 2,400 " " " "
(c) " 3,600 " " " "
(d) " 4,000 " " " "
(e) " 252,302 " " " "
(f) " 47,699 " " " "
(g) " 100,000 " " " "
(h) " 63,200 " " " " and 39,682 mds. to the Cochin State
(i) " 445,042 " " " " " 306,954 " " " " and 76,550 mds to Ceylon

No. 47.—QUANTITY (in maunds of 82½ lb) of SALT SOLD, GROSS REVENUE, CHARGES, and NET REVENUE, in each year from 1900-01 to 1919-20

MADRAS

	Quantity sold	Gross revenue	Charges, exclusive of recoverable advances	Net revenue
		₹	₹	₹
1900-01	8,699,226	1,86,26,190	20,74,650	1,65,51,540
1901-02	8,398,812	1,91,53,623	20,33,950	1,71,19,673
1902-03	8,323,837	2,03,16,107	21,13,622	1,82,02,485
1903-04	9,478,337	1,95,35,805	19,04,910	1,76,30,895
1904-05	9,488,918	1,95,38,005	20,02,112	1,75,35,893
1905-06	9,401,191	1,57,89,722	21,73,084	1,36,16,638
1906-07	9,731,983	1,43,38,019	21,10,337	1,22,27,682
1907-08	9,912,268	1,22,54,898	20,50,513	1,02,02,385
1908-09	10,375,184	1,06,20,404	15,81,788	90,38,616
1909-10	10,204,089	1,06,73,640	14,03,679	92,69,961
1910-11	10,359,936	1,08,64,310	16,69,400	91,94,910
1911-12	10,441,761	1,07,48,794	17,17,595	90,31,199
1912-13	10,725,958	1,10,73,645	16,96,122	93,77,523
1913-14	10,762,857	1,11,65,670	14,75,113	96,90,557
1914-15	11,213,387	1,17,06,297	14,21,438	1,02,84,859
1915-16	9,990,912	1,15,78,575	15,79,369	99,99,206
1916-17	11,644,677	1,28,65,839	17,86,343	1,10,79,496
1917-18	11,240,328	1,61,98,441	18,42,899	1,43,55,542
1918-19	12,198,161	1,77,72,839	25,72,451	1,52,00,448
1919-20	11,618,386	1,51,53,932	22,36,779	1,29,17,153

STAMPS

[FOR TABLES, SEE PAGES 190 TO 208]

The stamp revenue is derived from two great classes of stamps (1) judicial or court-fee stamps, and (2) non-judicial or revenue stamps. Judicial or court-fee stamps are provided for by the Court-fees Act, VII of 1870 and non-judicial stamps by the Indian Stamp Act, II of 1899. Both these Acts have been amended from time to time by subsequent legislation.

Classes of stamps

Two kinds of stamps—adhesive and impressed—are used to denote the payment of duty on instruments ; and impressed stamps are again of two classes, namely, impressed sheets, the paper bearing the impression of stamps of varying values engraved thereon, and impressed labels which are affixed to instruments by Government officers empowered to do so. The various classes of stamps with their values are :—

Unified postage and revenue stamps	Half-anna and one anna
Foreign bill stamps	from 2 annas to 6 rupees
Share-transfer stamps	10 "
Special adhesive stamps	1,000 "
Hundi stamped paper	15 "
Impressed non-judicial stamps	1,000 "
Adhesive court-fee stamps	1 anna 6 "
Impressed " "	10 rupees 1,000 "
Stamps for copies	2 annas 2 "

The revenue from stamps has increased steadily, as will be seen from the figures below :—

	Judicial	Non-Judicial	TOTAL
	R	R	R
Annual average 1878-79 to 1882-83	2,20,39,898	1,05,76,996	3,26,16,894
" " 1883-84 to 1887-88	2,53,38,468	1,14,60,348	3,67,98,816
" " 1888-89 to 1892-93	2,80,85,838	1,34,57,032	4,15,42,870
" " 1893-94 to 1897-98	3,19,19,232	1,49,75,448	4,68,94,680
" " 1898-99 to 1902-03	3,46,26,250	1,54,23,172	5,00,49,422
" " 1903-04 to 1907-08	3,97,16,153	1,93,06,120	5,90,22,273
" " 1908-09 to 1912-13	4,96,27,909	2,46,53,342	7,42,81,251
" " 1913-14 to 1917-18	5,77,61,268	2,88,71,198	8,66,32,466
In the year 1918-19	6,27,03,479	3,45,09,823	9,72,13,302
" " 1919-20	6,96,91,426	4,95,59,227	11,92,50,653

STAMPS*

No. 48.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, for all INDIA, from 1900-01 to 1919-20

	RECEIPTS			CHARGES			NET RECEIPTS	Cost of general supervision†	Cost of stamps, stamped paper and plain paper used with Court-fee stamps supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1900-01	3,42,35,253	1,58,71,309	5,01,06,562	9,03,907	5,71,430	73,853	15,49,190	4,85,57,372	7,90,884
1901-02	3,58,47,764	1,58,08,999	5,16,56,763	9,29,859	5,53,700	73,780	15,57,339	5,00,99,424	7,78,772
1902-03	3,55,79,632	1,60,42,671	5,16,22,303	9,26,193	5,86,212	74,237	15,86,642	5,00,35,661	7,81,258
1903-04	3,67,06,185	1,69,59,972	5,36,66,157	9,95,379	6,20,057	74,625	16,90,061	5,19,76,096	7,86,488
1904-05	3,82,26,652	1,78,06,433	5,60,33,085	10,19,017	6,17,373	84,155	17,20,545	5,43,12,540	8,25,525
1905-06	3,96,27,986	1,88,82,748	5,85,10,734	10,51,712	7,50,832	90,223	18,92,767	5,66,17,967	6,68,439
1906-07	4,02,04,203	1,97,12,430	5,99,16,633	10,32,248	6,59,586	82,004	17,73,838	5,81,42,795	7,62,081
1907-08	4,38,15,740	2,31,69,016	6,69,84,756	10,79,798	7,11,723	2,25,594	20,17,115	6,49,67,641	8,10,018
1908-09	4,54,17,902	2,30,59,639	6,84,77,541	10,98,248	7,57,414	2,84,264	21,39,926	6,63,37,615	8,42,759
1909-10	4,84,62,115	2,28,73,098	7,13,35,213	11,39,513	7,80,312	1,55,514	20,75,339	6,92,59,874	8,27,756
1910-11	5,13,78,846	2,42,68,923	7,56,47,769	11,56,320	8,13,610	1,54,925	21,24,855	7,35,22,914	8,32,297
1911-12	5,05,76,876	2,52,85,661	7,58,62,537	12,36,574	9,30,080	1,35,821	23,02,475	7,35,60,062	8,56,273
1912-13	5,23,03,804	2,77,79,391	8,00,83,195	12,79,572	10,06,773	1,46,682	24,33,027	7,76,50,168	9,40,206
1913-14	5,45,13,263	2,96,82,225	8,41,95,488	14,13,156	9,52,531	1,40,717	25,06,404	8,16,89,084	9,72,201
1914-15	5,44,17,197	2,56,72,935	8,00,90,132	13,39,012	10,52,578	1,49,111	25,40,701	7,75,49,431	7,15,764
1915-16	5,84,09,923	2,78,09,402	8,62,19,325	14,24,607	9,39,391	1,63,593	25,27,591	8,36,91,734	5,31,893
1916-17	6,11,90,061	3,07,10,928	9,19,00,989	15,02,646	9,45,900	1,37,556	25,85,802	8,93,15,187	5,87,356
1917-18	6,02,75,896	3,04,80,501	9,07,56,397	14,49,451	9,88,624	1,89,028	26,27,103	8,81,29,294	6,94,993
1918-19	6,27,03,479	3,45,09,822	9,72,13,302	15,31,943	10,57,115	2,02,961	27,92,019	9,44,21,233	7,02,839
1919-20	6,96,91,426	4,95,59,227	11,92,50,653	18,79,744	13,63,553	1,93,997	34,37,394	11,58,13,259	7,53,441

† Incomplete

No. 49.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS, for all INDIA from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied to each province by the Stamp Office Calcutta, Bombay, Madras, Karachi and Rangoon(a)
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	3,21,44,565	16,26,709	4,51,302	12,677	3,42,35,253	2,97,727	3,73,053	33,936	7,04,716	2,56,757
1901-02	3,35,97,463	17,74,505	4,62,327	13,469	3,58,47,764	3,08,129	3,38,691	35,514	6,82,334	3,11,764
1902-03	3,33,22,993	17,69,658	4,70,607	16,374	3,55,79,632	3,03,513	3,72,299	34,720	7,10,532	3,05,746
1903-04	3,43,80,771	18,29,351	4,80,437	15,626	3,67,06,185	3,34,742	3,97,413	32,225	7,64,380	3,29,098
1904-05	3,67,77,001	19,32,426	4,98,249	18,976	3,82,26,652	3,33,239	3,94,048	33,744	7,61,031	3,40,612
1905-06	3,71,44,792	19,57,197	5,05,247	20,750	3,96,27,986	3,51,159	4,78,356	41,139	8,70,654	2,94,768
1906-07	3,76,86,873	20,01,893	5,14,302	1,135	4,02,04,203	3,41,057	4,06,729	35,045	7,82,831	3,33,483
1907-08	4,11,82,489	20,94,379	5,38,058	814	4,38,15,740	3,56,041	4,42,669	1,06,116	9,04,826	3,41,725
1908-09	4,28,11,127	20,64,199	5,37,536	5,040	4,54,17,902	3,66,949	4,69,447	1,38,076	9,74,472	3,36,862
1909-10	4,56,64,800	22,21,176	5,67,471	8,668	4,84,62,115	4,01,578	4,75,340	56,668	9,33,586	3,76,493
1910-11	4,85,55,904	22,32,216	5,79,125	11,601	5,13,78,846	4,13,410	5,11,169	60,357	9,84,936	3,78,098
1911-12	4,77,10,184	22,46,143	6,11,379	9,170	5,05,76,876	4,27,454	5,78,989	53,749	10,60,192	3,66,190
1912-13	4,92,70,723	23,81,516	6,40,818	10,747	5,23,03,804	4,39,153	6,20,586	57,114	11,16,853	3,96,458
1913-14	5,13,20,411	26,00,369	5,79,168	13,315	5,45,13,263	5,69,850	5,47,490	54,741	11,72,081	3,67,727
1914-15	5,13,03,569	24,41,920	6,32,082	39,626	5,44,17,197	4,87,641	6,14,054	60,353	11,62,048	2,33,567
1915-16	5,53,17,225	24,24,101	6,49,624	18,963	5,84,09,923	4,94,731	5,70,174	67,391	11,32,296	1,91,677
1916-17	5,80,03,449	24,89,402	6,85,047	12,163	6,11,90,061	5,16,247	5,84,259	62,099	11,62,605	2,24,151
1917-18	5,70,94,649	25,00,263	6,69,583	11,396	6,02,75,896	5,09,247	5,50,783	84,712	11,44,742	2,56,271
1918-19	5,96,85,154	23,32,132	6,71,060	15,103	6,27,03,479	5,02,994	6,46,479	89,358	12,38,831	2,11,775
1919-20	6,64,17,614	25,51,138	7,11,732	10,942	6,96,91,426	5,44,110	7,76,303	78,977	13,99,350	2,47,340

* Compiled from special official returns

NOTE.—Figures for Berar are included with effect from 1903-04

(a) See note (b) at foot of table No. 55

No. 50.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL, for all INDIA, from 1900-01 to 1919-20*

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied to each province by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Re-funds	Other charges	TOTAL	
1900-01	1,15,92,210	16,97,503	4,58,112	14,53,602	1,74,306	2,34,822	2,60,754	1,58,71,309	6,06,180	1,98,377	39,917	8,44,474	5,34,127
1901-02	1,13,78,402	17,47,291	5,24,882	14,80,478	1,76,872	2,56,652	2,44,422	1,58,08,999	6,21,730	2,15,009	38,266	8,75,005	4,67,008
1902-03	1,13,13,438	18,89,146	5,45,944	14,95,193	1,71,173	3,35,810	2,91,967	1,60,42,671	6,22,680	2,13,913	39,517	8,76,110	4,05,512
1903-04	1,18,08,825	20,03,692	6,29,928	16,28,239	1,96,200	3,79,619	3,13,469	1,69,59,972	6,60,637	2,22,644	42,400	9,25,681	4,57,390
1904-05	1,21,44,932	21,99,056	6,77,614	17,10,988	2,34,513	4,20,148	4,19,182	1,78,06,453	6,85,383	2,23,325	50,411	9,59,119	4,84,913
1905-06	1,32,60,121	23,47,704	7,56,651	13,81,204	2,44,760	5,30,349	3,61,958	1,88,82,748	7,00,553	2,72,476	49,084	10,23,113	3,23,671
1906-07	1,38,78,312	23,80,399	8,40,890	9,70,629	2,66,270	10,34,345	3,41,585	1,97,12,430	6,91,191	2,52,857	46,969	9,91,007	4,78,598
1907-08	1,48,85,185	34,32,041	10,01,930	9,53,340	3,82,957	12,61,268	12,52,295	2,31,69,016	7,23,757	2,69,054	1,19,478	11,12,289	4,68,243
1908-09	1,53,72,944	33,90,600	8,42,574	11,54,915	3,17,207	11,75,547	8,05,852	2,30,59,639	7,31,299	2,87,967	1,46,188	11,65,454	5,01,897
1909-10	1,52,63,435	32,79,023	9,22,330	8,44,546	3,47,876	5,72,521	9,08,367	2,28,73,098	7,37,935	3,04,972	98,846	11,41,753	4,51,263
1910-11	1,50,11,717	35,90,588	12,98,084	8,06,800	5,38,261	8,74,225	10,84,248	2,42,68,923	7,42,910	3,02,441	94,568	11,39,919	4,54,201
1911-12	1,58,53,792	39,02,999	12,94,833	6,96,800	5,82,133	8,33,976	10,27,128	2,52,85,661	8,09,120	3,51,091	82,072	12,42,283	4,90,083
1912-13	1,69,90,934	43,81,389	14,73,999	6,96,800	6,76,903	12,17,314	12,48,052	2,77,79,391	8,40,419	3,86,187	89,568	13,16,174	5,41,748
1913-14	1,81,50,779	48,31,826	15,33,584	6,96,800	8,05,068	10,92,458	14,77,710	2,96,82,225	8,43,306	4,05,041	85,976	13,34,323	5,04,574
1914-15	1,64,94,591	38,14,548	8,45,175	6,96,800	5,37,712	8,04,556	13,85,553	2,56,72,935	8,51,371	4,38,524	88,758	13,78,553	4,82,197
1915-16	1,76,28,108	33,92,566	9,94,771	6,96,800	5,87,969	13,89,594	15,90,564	2,78,01,402	9,98,876	3,69,217	96,202	13,95,295	3,40,216
1916-17	1,82,26,904	48,41,279	12,83,786	6,96,800	7,81,204	23,81,141	14,05,814	3,07,10,928	9,56,399	3,61,741	75,457	14,23,197	3,63,205
1917-18	1,77,12,231	55,93,315	10,02,772	6,96,800	7,45,921	22,46,053	13,89,409	3,04,80,501	9,40,204	4,37,841	1,04,316	14,82,361	4,38,722
1918-19	1,91,08,761	73,56,501	9,24,530	6,96,890	10,68,050	28,30,524	14,30,657	3,45,09,823	10,28,949	1,10,636	1,14,603	15,53,188	4,91,064
1919-20	2,52,78,527	130,30,689	12,43,394	6,96,800	12,82,161	49,23,574	20,10,682	5,95,59,227	13,35,634	5,87,351	1,15,021	20,38,004	5,06,101

* Figures for Berar are included with effect from 1903-04

† Includes Rs. 7,35,000 as contributions on account of unified stamps in Burma, Bengal, and the Central Provinces and Berar

‡ Includes Rs. 10,65,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces and Berar, and Bombay

§ Includes Rs. 10,94,000 as contributions on account of unified stamps in Burma, Bengal, the Central Provinces and Berar, and Bombay

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1900-01 to 1919-20

	India, General*	Bengal	Madras	Bombay	United Provinces	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North-West Frontier Province	Delhi	TOTAL
RECEIPTS													
1900-01	2,98,470	1,84,34,830	85,65,910	58,93,160	82,87,510	..	42,85,712	20,82,932	13,11,508	9,46,530	..	..	5,01,08,562
1901-02	3,07,701	1,90,05,559	86,89,268	62,79,450	83,81,010	..	38,38,267	22,62,761	15,57,806	9,48,220	3,86,721	..	5,16,56,763
1902-03	2,90,888	1,96,70,438	82,48,133	60,00,513	80,46,760	..	39,54,825	26,33,861	14,61,136	10,24,218	3,91,528	..	5,16,22,303
1903-04	2,90,639	1,98,35,514	84,59,333	61,53,798	82,52,041	..	40,54,142	29,43,307	23,03,119	9,87,445	3,86,819	..	5,36,66,157
1904-05	2,90,749	2,08,65,298	88,44,146	64,20,027	84,46,719	..	40,43,287	33,14,176	24,35,661	9,98,661	3,74,361	..	5,60,33,085
1905-06	2,81,595	1,43,62,962	92,51,660	64,92,115	88,98,531	..	38,42,119	36,43,980	26,63,694	87,60,106	4,13,972	..	5,85,10,734
1906-07	2,78,115	1,47,06,682	99,05,317	62,61,861	92,21,082	..	38,61,070	37,96,661	23,95,476	90,68,715	4,21,654	..	5,99,16,633
1907-08	39,86,616	1,55,88,275	1,04,90,363	64,45,101	97,46,325	..	40,94,259	38,34,201	26,94,163	96,38,890	4,60,473	..	6,69,84,756
1908-09	40,30,082	1,55,99,226	1,08,27,747	64,21,397	99,83,696	..	46,85,226	35,76,057	29,27,608	99,39,964	4,86,535	..	6,84,77,541
1909-10	58,78,088	1,56,17,383	1,14,91,087	69,20,806	1,10,46,172	..	48,96,983	36,11,058	31,99,324	1,01,63,928	5,21,384	..	7,13,35,213
1910-11	36,32,914	1,58,60,510	1,21,14,991	81,95,942	1,20,50,322	..	48,96,193	38,95,908	35,28,203	1,06,73,528	5,03,258	..	7,56,47,769
1911-12	41,41,411	2,01,10,524	1,27,29,978	76,63,815	1,10,44,681	61,22,734	52,61,711	36,70,960	33,60,002	11,85,941	5,70,780	..	7,58,62,537
1912-13	44,60,121	2,09,12,992	1,36,13,765	82,07,019	1,14,96,802	65,27,155	55,28,325	36,07,299	37,14,100	12,89,991	5,90,122	1,44,495	8,00,83,195
1913-14	47,88,517	2,21,97,278	1,41,73,061	88,78,877	1,19,53,181	67,02,855	56,29,224	36,19,645	39,39,502	13,38,222	6,63,477	3,06,649	8,41,95,488
1914-15	42,13,216	2,05,06,462	1,39,00,369	80,59,192	1,18,17,699	67,42,335	54,41,989	34,28,016	36,21,293	14,10,711	6,21,397	3,27,254	8,00,90,132
1915-16	51,34,435	2,26,77,544	1,51,04,046	85,28,158	1,25,13,723	66,44,017	58,19,745	35,14,676	39,44,641	14,08,075	6,77,072	3,23,193	8,62,19,525
1916-17	53,77,662	2,46,13,495	1,55,92,427	97,64,955	1,29,92,948	72,51,623	59,87,134	36,64,731	41,82,349	14,13,941	7,07,324	3,52,995	9,10,00,989
1917-18	51,18,462	2,35,02,730	1,54,25,584	1,01,62,579	1,31,59,047	74,23,480	60,06,794	31,82,344	42,52,318	13,95,948	7,30,339	4,06,782	9,07,56,397
1918-19	66,29,681	2,59,31,578	1,64,39,899	1,17,52,789	1,25,93,078	73,56,244	61,42,960	34,78,460	42,09,412	14,17,825	7,72,313	4,89,063	9,72,13,302
1919-20	96,15,975	3,13,18,776	1,88,21,403	1,60,32,084	1,46,14,051	84,68,382	77,93,491	44,22,346	50,71,897	16,45,175	8,76,000	5,71,073	11,92,50,633

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1911.
* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan and Andaman and Nicobar Islands until 1906-07. Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12.

No. 51.—RECEIPTS and CHARGES (in rupees) on account of STAMPS, in each PROVINCE and PRESIDENCY of INDIA, from 1900-01 to 1919-20—continued

	India, General*	Bengal	Madras	Bombay	United Provinces of Agra and Oudh	Bihar and Orissa	Punjab	Burma	Central Provinces	Assam	North- West Frontier Province	Delhi	TOTAL
	CHARGES												
1900-01 .	11,230	4,88,092	2,85,506	2,52,855	2,22,820	..	1,69,688	63,762	34,473	25,770	..	..	15,49,190
1901-02 .	11,651	4,93,989	2,86,595	2,35,282	2,18,690	..	1,53,425	73,957	40,543	24,595	13,612	..	15,57,339
1902-03 .	11,352	4,95,497	3,04,419	2,28,147	2,20,041	..	1,61,152	80,800	40,570	27,438	17,226	..	15,86,642
1903-04 .	11,957	5,25,152	2,99,687	2,33,307	2,29,268	..	1,63,090	97,184	85,637	27,886	16,893	..	16,90,061
1904-05 .	13,110	5,26,627	3,17,745	2,32,082	2,25,705	..	1,71,916	1,05,368	82,332	26,797	18,863	..	17,20,546
1905-06 .	13,225	3,49,792	3,38,507	3,06,494	2,50,777	..	1,66,875	1,25,694	93,562	2,28,562	19,279	..	18,92,767
1906-07 .	10,754	3,50,512	3,26,343	2,06,083	2,37,365	..	1,60,020	1,31,622	85,883	2,47,494	17,762	..	17,73,838
1907-08 .	21,114	3,80,841	4,97,747	2,15,069	2,54,685	..	1,69,845	1,26,004	98,601	2,53,661	19,548	..	20,17,115
1908-09 .	40,987	3,75,125	5,28,270	2,47,422	2,59,381	..	1,75,885	1,23,436	1,05,495	2,62,410	21,515	..	21,39,626
1909-10 .	35,992	3,77,025	3,33,674	2,95,586	2,74,895	..	1,86,692	1,30,086	1,10,455	2,59,235	21,699	..	20,75,339
1910-11 .	40,178	3,77,871	3,90,849	3,36,108	2,70,584	..	1,82,129	1,25,838	1,14,772	2,65,953	20,573	..	21,24,855
1911-12 .	1,52,655	4,95,482	4,17,868	3,51,002	2,60,762	1,28,560	1,88,940	1,28,165	1,13,718	40,391	24,932	..	23,02,475
1912-13 .	1,71,258	5,27,893	4,50,077	3,48,192	2,94,389	1,18,508	2,14,591	1,20,331	1,18,263	36,720	26,091	6,714	24,33,027
1913-14 .	1,47,472	5,27,412	4,78,138	3,39,866	3,16,544	1,50,653	2,53,835	1,07,816	1,30,320	39,760	28,702	11,386	25,06,404
1914-15 .	1,79,285	5,10,043	4,71,697	3,58,717	2,91,180	1,81,457	2,21,493	1,26,856	1,15,926	41,256	26,302	16,504	25,40,701
1915-16 .	1,55,613	5,26,456	4,81,995	3,48,932	3,01,824	1,57,942	2,40,823	1,03,977	1,24,720	40,709	30,684	13,916	25,27,591
1916-17 .	1,50,087	5,69,521	5,01,187	3,60,401	3,04,127	1,53,752	2,30,033	1,02,253	1,29,222	39,117	32,103	14,000	25,85,802
1917-18 .	1,59,353	5,46,113	5,03,799	4,13,157	3,12,568	1,54,163	2,36,359	86,147	1,27,995	34,542	32,832	14,572	26,27,103
1918-19 .	1,67,579	5,47,960	5,27,856	4,76,929	3,19,928	1,79,430	2,37,496	1,12,108	1,30,519	35,196	33,293	23,725	27,92,019
1919-20 .	2,44,275	7,03,391	6,47,531	5,62,337	3,75,483	2,01,504	3,15,229	1,22,086	1,56,017	45,241	40,595	23,205	34,37,394

NOTE.—Variations in the figures for 1905-06 and 1911-12 for Bengal and Assam are mainly due to the territorial changes in those provinces in 1905 and 1912

No. 52.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for INDIA, GENERAL,* from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net re- ceipts	Cost of stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Judicial stamps	Non-judi- cial stamps	TOTAL	Discount and establis- ment for sale of stamps	Refunds	Other charges	TOTAL		
1900-01 .	1,92,898	1,05,572	2,98,470	6,363	3,159	1,708	11,230	2,87,240	2,928
1901-02 .	2,14,250	93,451	3,07,701	6,262	3,879	1,510	11,651	2,96,050	4,464
1902-03 .	1,92,382	98,506	2,90,888	6,242	3,532	1,578	11,352	2,79,536	4,549
1903-04 .	1,93,928	96,711	2,90,639	6,757	3,775	1,425	11,957	2,78,682	3,492
1904-05 .	1,87,646	1,03,103	2,90,749	6,916	5,067	1,127	13,110	2,77,639	4,855
1905-06 .	1,78,990	1,02,605	2,81,595	6,629	5,552	1,044	13,225	2,68,370	3,555
1906-07 .	1,97,212	80,903	2,78,115	5,441	4,968	345	10,754	2,67,361	2,841
1907-08 .	18,51,405	21,35,211	39,86,616	7,140	8,940	5,034	21,114	39,65,502	5,002
1908-09 .	20,86,563	19,43,519	40,30,082	7,801	10,607	22,579	40,987	39,89,095	4,623
1909-10 .	20,90,997	17,82,091	38,73,088	7,595	5,957	22,440	35,992	38,37,096	2,705
1910-11 .	19,37,296	19,95,618	39,32,914	8,120	10,879	21,179	40,178	38,92,736	2,973
1911-12 .	19,94,778	21,46,633	41,41,411	25,006	1,09,619	18,030	1,52,655	39,88,756	2,849
1912-13 .	19,86,719	24,73,402	44,60,121	27,861	1,20,952	22,445	1,71,258	42,88,863	3,271
1913-14 .	21,38,645	26,49,872	47,88,517	28,419	97,533	21,520	1,47,472	46,41,045	4,007
1914-15 .	22,18,546	19,94,670	42,13,216	22,408	1,34,870	22,007	1,79,285	40,33,931	1,005
1915-16 .	27,11,011	24,23,424	51,34,435	27,088	1,07,307	21,218	1,55,613	49,78,822	1,330
1916-17 .	25,07,119	28,70,543	53,77,662	33,190	1,11,540	5,357	1,50,037	52,27,575	1,458
1917-18 .	22,00,856	29,17,596	51,18,452	32,664	1,23,563	3,126	1,59,353	49,59,099	1,523
1918-19 .	33,12,230	33,17,451	66,29,681	36,864	1,23,303	2,412	1,67,579	64,62,102	1,705
1919-20 .	36,37,021	59,78,954	96,15,975	52,904	1,88,261	3,110	2,44,275	93,71,700	1,561

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, and Andaman and Nicobar Islands until 1906-07. Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added thereto from 1907-08 and Baghdad and Bushire from 1911-12

No. 53.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for INDIA GENERAL,* from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	1,73,225	16,230	3,443	..	1,92,898	1,844	1,504	1,708	5,116	781
1901-02	1,98,115	11,405	3,822	908	2,14,250	2,053	2,441	1,510	6,004	1,548
1902-03	1,88,240	..	3,624	518	1,92,382	1,913	2,110	1,578	5,601	1,279
1903-04	1,89,844	..	3,729	355	1,93,928	2,296	1,864	1,425	5,585	1,359
1904-05	1,83,719	..	3,351	576	1,87,646	2,179	3,359	1,127	6,665	1,369
1905-06	1,75,313	..	3,205	472	1,78,990	2,090	2,467	1,044	5,601	1,114
1906-07	1,93,044	..	3,449	719	1,97,212	2,150	3,504	345	5,999	1,502
1907-08	18,39,371	4,218	7,260	556	18,51,405	3,525	6,186	638	10,349	1,777
1908-09	20,75,656	2,655	7,418	834	20,86,563	3,888	8,071	465	12,424	975
1909-10	20,78,785	3,277	7,990	945	20,90,997	3,949	3,667	873	8,489	1,147
1910-11	19,23,819	4,316	7,873	1,288	19,37,296	4,010	7,266	1,074	12,350	876
1911-12	19,82,033	3,030	8,346	1,369	19,94,778	4,530	77,993	1,112	83,635	1,257
1912-13	19,73,798	2,820	8,910	1,191	19,86,719	4,051	95,650	1,321	101,022	1,097
1913-14	21,22,182	2,872	9,169	4,422	21,38,645	4,345	71,269	1,491	77,105	1,120
1914-15	22,04,426	3,570	9,109	1,441	22,18,546	4,160	84,445	1,729	90,334	391
1915-16	26,96,361	3,525	10,037	1,088	27,11,011	4,015	84,213	1,858	90,086	586
1916-17	24,91,181	4,088	10,558	1,292	25,07,119	4,945	90,246	2,489	97,680	561
1917-18	21,84,922	4,369	10,313	1,252	22,00,856	3,692	90,308	2,616	96,616	(a) 714
1918-19	32,96,374	4,650	10,138	1,068	33,12,230	4,075	1,06,161	1,819	1,12,045	(b) 857
1919-20	36,20,845	3,908	10,372	1,896	36,37,021	4,287	1,52,608	2,559	1,59,454	(c) 822

(a) Includes Rs. 218 supplied to Political Agencies and Rs. 4 to Travancore

(b) " " 152 " " " " 57 "

(c) " " 203 " " " " 3 "

No. 54.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for INDIA GENERAL,* from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta, Bombay, Madras, Karachi and Rangoon
	Im-pressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	58,218	..	10,398	22,974	625	12,103	1,254	1,05,572	4,519	1,595	..	6,114	2,147
1901-02	52,815	..	7,731	21,301	217	10,278	1,109	93,451	4,209	1,438	..	5,647	2,916
1902-03	65,309	..	10,109	20,848	440	986	814	98,506	4,329	1,422	..	5,751	3,270
1903-04	58,080	..	9,996	24,413	383	883	2,956	96,711	4,461	1,911	..	6,372	2,133
1904-05	62,516	..	11,811	23,738	584	753	3,701	1,03,103	4,737	1,708	..	6,445	3,486
1905-06	67,760	5	9,157	20,472	775	825	3,611	1,02,605	4,539	3,085	..	7,624	2,441
1906-07	66,353	..	9,756	..	634	762	3,398	80,903	3,291	1,464	..	4,755	1,339
1907-08	2,49,745	11,17,810	1,62,514	8,340	90,624	1,95,008	3,11,170	21,35,211	3,615	2,754	4,396	10,765	3,225
1908-09	3,78,976	11,19,861	1,19,830	24,915	68,966	1,39,249	91,722	19,43,519	3,913	2,536	22,114	28,563	3,648
1909-10	3,81,378	9,78,625	1,17,865	44,546	79,917	73,592	1,06,168	17,82,091	3,646	2,290	21,567	27,503	1,558
1910-11	3,82,870	10,71,241	1,52,875	6,800	1,19,707	1,53,874	1,08,651	19,95,618	4,110	3,613	20,105	27,828	2,097
1911-12	3,97,085	12,39,930	1,62,289	6,800	1,31,772	1,51,249	57,508	21,46,633	20,476	31,626	16,918	69,020	1,592
1912-13	2,57,333	14,92,295	1,79,919	6,800	1,56,839	2,32,649	1,47,567	24,73,402	23,810	25,302	21,124	70,236	2,174
1913-14	55,766	17,28,997	1,94,301	6,800	1,96,725	1,46,912	3,10,371	26,49,872	24,074	26,264	20,029	70,367	2,887
1914-15	59,086	13,03,778	86,998	6,800	1,40,642	1,19,684	2,77,682	19,94,670	18,248	50,425	20,278	88,951	614
1915-16	81,411	13,44,893	1,10,584	6,800	1,43,724	3,68,140	3,67,872	24,23,424	23,073	23,094	19,360	65,527	744
1916-17	1,17,845	16,98,529	1,66,184	6,800	1,87,290	6,12,521	3,17,064	28,70,542	28,245	21,294	2,868	52,407	897
1917-18	87,871	16,68,438	1,81,235	6,800	1,82,393	5,26,389	2,64,470	29,17,596	28,972	33,255	510	62,737	(a) 814
1918-19	4,94,561	24,11,995	1,65,313	6,800	2,71,956	6,74,056	2,81,892	33,17,451	32,789	22,152	593	55,534	(b) 848
1919-20	5,27,082	44,52,910	1,74,334	6,800	3,17,681	11,46,868	4,07,443	59,78,654	48,617	35,653	551	84,821	(c) 739

* Comprises Central India, Coorg, Ajmer-Merwara, Baluchistan, Andaman and Nicobar Islands, to which Bangalore, Sambhar, Hyderabad, Muscat, and the Presidency have been added from 1907-08 and Baghdad and Bushire from 1911-12

(a) Includes Rs. 9 supplied to Travancore

(b) " " 7 " " "

(c) " " 15 " " "

No. 55.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BENGAL, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1900-01 . . .	1,33,09,084	51,25,746	1,84,34,830	3,15,077	1,60,397	7,618	4,83,092	1,79,51,738	82,288	3,40,909
1901-02 . . .	1,36,77,280	53,28,279	1,90,05,559	3,28,911	1,60,143	4,935	4,93,989	1,85,11,570	83,314	3,04,697
1902-03 . . .	1,41,68,853	54,01,585	1,95,70,438	3,31,048	1,59,797	4,652	4,95,497	1,90,74,941	90,020	3,03,217
1903-04 . . .	1,45,22,636	53,12,878	1,98,35,514	3,33,381	1,85,325	6,446	5,25,152	1,93,10,362	87,471	3,13,835
1904-05 . . .	1,52,49,002	56,16,296	2,08,65,298	(a) 3,48,799	1,69,467	8,361	5,26,627	2,03,38,671	(b) 19,098	3,15,821
1905-06 (c) . . .	1,03,24,814	40,38,148	1,43,62,962	1,97,023	1,52,769	..	3,49,792	1,40,13,170	7,084	1,67,328
1906-07 . . .	1,02,14,225	44,92,457	1,47,06,682	2,05,557	1,44,955	..	3,50,512	1,43,56,170	10,473	1,91,990
1907-08 . . .	1,06,39,520	49,48,755	1,55,88,275	2,09,024	1,51,817	..	3,60,841	1,52,27,434	9,101	1,92,797
1908-09 . . .	1,07,97,407	48,01,819	1,55,99,226	2,09,339	1,65,786	..	3,75,125	1,52,24,101	26,798	2,26,256
1909-10 . . .	1,11,39,083	44,78,300	1,56,17,383	2,05,403	1,71,622	..	3,77,025	1,52,40,358	26,131	1,99,776
1910-11 . . .	1,12,97,465	45,63,045	1,58,60,510	2,03,893	1,74,008	..	3,77,871	1,54,82,630	25,042	1,98,658
1911-12 (c) . . .	1,41,52,219	59,58,305	2,01,10,524	3,16,223	1,79,259	..	4,95,482	1,96,15,042	26,543	3,00,128
1912-13 . . .	1,41,95,289	67,17,703	2,09,12,992	3,38,790	1,89,103	..	5,27,893	2,03,85,099	28,132	3,40,446
1913-14 . . .	1,48,00,177	73,97,101	2,21,97,278	3,67,741	1,59,671	..	5,27,412	2,16,69,866	26,789	3,27,685
1914-15 . . .	1,45,19,953	59,86,509	2,05,06,462	3,12,103	1,97,937	..	5,10,043	1,99,96,419	27,442	2,80,915
1915-16 . . .	1,57,34,851	69,42,693	2,26,77,544	3,55,510	1,70,946	..	5,26,456	2,21,51,088	26,216	2,00,985
1916-17 . . .	1,67,52,233	78,61,262	2,46,13,495	3,89,393	1,80,128	..	5,69,521	2,40,43,974	30,061	2,06,915
1917-18 . . .	1,65,36,489	69,66,241	2,35,02,730	3,44,957	2,01,156	..	5,46,113	2,29,56,617	26,773	2,58,476
1918-19 . . .	1,77,24,219	82,07,359	2,59,31,578	3,59,861	1,88,099	..	5,47,960	2,53,83,618	25,807	2,86,995
1919-20 . . .	1,89,40,512	1,23,78,264	3,13,18,776	4,40,168	2,63,223	..	7,03,391	3,06,15,385	26,209	2,77,375

(a) Includes Rs1,596 on account of the district establishment
(b) The control of the Department of Stamps and Stationery was assumed by the Government of India on the 1st July, 1904
(c) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 56.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BENGAL, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	1,23,44,307	6,91,462	2,73,315	..	1,33,09,084	1,24,309	1,03,469	..	2,27,778	1,05,27
1901-02 . . .	1,26,43,091	7,54,984	2,79,205	..	1,36,77,280	1,22,744	97,363	..	2,20,107	1,26,72
1902-03 . . .	1,33,69,063	7,67,519	2,92,271	..	1,41,68,853	1,24,747	1,00,100	..	2,24,847	1,31,65
1903-04 . . .	1,34,38,760	7,82,979	3,00,897	..	1,45,22,636	1,28,378	1,26,088	..	2,54,466	2,27,40
1904-05 . . .	1,41,14,450	8,17,618	3,16,934	..	1,52,49,002	1,37,374	1,07,991	..	2,45,365	1,32,68
1905-06 (a) . . .	96,11,956	5,28,489	1,84,369	..	1,03,24,814	85,335	1,00,508	..	1,85,843	85,42
1906-07 . . .	94,65,598	5,54,845	1,93,782	..	1,02,14,225	87,445	88,087	..	1,75,532	92,42
1907-08 . . .	98,80,478	5,65,759	1,93,283	..	1,06,39,520	88,558	98,266	..	1,86,824	82,89
1908-09 . . .	1,00,57,341	5,49,706	1,90,360	..	1,07,97,407	89,107	1,06,615	..	1,95,722	88,26
1909-10 . . .	1,03,50,432	5,82,480	2,05,821	350	1,11,39,083	94,236	1,09,570	..	2,03,806	97,57
1910-11 . . .	1,05,09,357	5,76,569	2,11,281	258	1,12,97,465	99,171	1,14,978	..	2,14,149	96,60
1911-12 (a) . . .	1,31,99,993	6,50,467	3,01,747	12	1,41,52,219	1,31,046	1,11,388	..	2,42,434	1,25,06
1912-13 . . .	1,32,27,346	6,57,589	3,10,343	11	1,41,95,289	1,28,808	1,36,733	..	2,65,541	1,18,59
1913-14 . . .	1,37,60,789	7,14,490	3,24,898	..	1,48,00,177	1,34,478	1,04,579	..	2,39,057	1,23,91
1914-15 . . .	1,35,28,272	6,84,582	3,07,099	..	1,45,19,953	1,27,974	1,15,403	..	2,43,377	59,65
1915-16 . . .	1,47,36,832	6,74,477	3,23,513	29	1,57,34,851	1,35,382	1,18,531	..	2,53,913	65,18
1916-17 . . .	1,56,86,140	7,10,527	3,55,566	..	1,67,52,233	1,48,157	1,29,384	..	2,77,541	66,28
1917-18 . . .	1,54,64,461	7,25,815	3,46,213	..	1,65,36,489	1,48,826	1,32,481	..	2,81,307	70,58
1918-19 . . .	1,66,78,415	6,90,337	3,55,467	..	1,77,24,219	1,51,050	1,41,978	..	2,93,028	71,17
1919-20 . . .	1,78,22,373	7,36,934	3,81,205	..	1,89,40,512	1,57,721	1,90,456	..	3,48,177	71,44

(a) Variations in the figures for 1905-06 and 1911-12 are due to territorial changes in 1905 & 1912

No. 57.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BENGAL, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 .	36,82,858	7,48,257	1,23,698	4,13,467	50,000	59,169	48,297	51,25,746	1,90,768	56,928	7,618	2,55,314	2,35,638
1901-02 .	38,36,717	7,68,980	1,32,578	4,30,226	48,594	41,997	69,187	53,28,279	2,06,167	62,780	4,935	2,73,882	1,77,977
1902-03 .	36,51,626	8,45,423	1,25,461	4,41,908	53,435	1,90,559	93,173	54,01,585	2,06,301	59,097	4,652	2,70,650	1,71,558
1903-04 .	35,88,208	7,98,594	1,31,406	4,66,597	56,793	2,03,667	67,613	53,12,878	2,05,003	59,237	6,446	2,70,686	1,86,429
1904-05 .	36,70,241	8,83,953	1,48,211	4,84,270	71,918	2,17,147	1,40,556	56,16,296	2,11,425	61,476	8,361	2,81,262	1,83,135
1905-06(b)	22,06,810	9,67,303	1,34,409	4,04,327	82,478	1,82,038	60,783	40,38,148	1,11,688	52,261	..	1,63,949	81,904
1906-07 .	25,53,689	10,38,516	1,49,572	..	85,914	6,90,512	74,254	44,92,457	1,18,112	56,868	..	1,74,930	99,559
1907-08 .	24,92,870	11,17,985	1,62,505	..	90,153	7,50,841	3,34,401	49,48,755	1,20,466	53,551	..	1,74,017	1,09,500
1908-09 .	26,92,605	11,19,924	1,14,495	..	68,849	6,84,911	1,21,035	48,01,819	1,20,232	59,171	..	1,79,403	1,37,992
1909-10 .	24,01,553	9,72,058	1,16,218	..	79,773	1,59,997	2,78,701	44,78,300	1,11,167	62,052	..	1,73,219	1,02,199
1910-11 .	22,27,695	10,71,266	1,64,978	..	1,19,439	2,21,642	2,88,025	45,63,045	1,04,692	59,030	..	1,63,722	1,02,051
1911-12(b)	33,81,503	12,69,055	1,78,101	..	1,31,665	2,47,930	2,51,051	59,58,305	1,85,177	67,871	..	2,53,048	1,75,060
1912-13 .	36,95,318	14,95,949	1,96,904	..	1,57,108	3,30,671	3,42,753	67,17,703	2,09,982	52,370	..	2,62,352	2,21,850
1913-14 .	41,38,887	17,30,766	2,16,982	..	1,97,528	2,75,961	3,37,977	73,97,101	2,33,263	55,092	..	2,88,355	2,03,770
1914-15 .	33,81,392	13,07,285	97,274	..	1,40,799	2,49,934	3,10,875	59,86,509	1,84,132	82,794	..	2,66,666	2,21,257
1915-16 .	39,32,854	13,45,934	1,21,697	..	1,43,691	4,06,084	4,03,433	69,42,693	2,20,128	52,415	..	2,72,543	1,35,803
1916-17 .	41,93,349	16,99,091	1,81,459	..	1,87,274	7,44,477	3,56,612	78,61,262	2,41,236	50,744	..	2,91,980	1,40,634
1917-18 .	34,64,819	16,15,793	1,89,691	..	1,82,239	7,17,088	2,97,611	69,66,241	1,96,131	68,675	..	2,64,806	1,87,890
1918-19 .	37,26,258	24,12,873	1,76,776	..	2,71,846	8,13,441	3,07,165	82,07,359	2,08,811	46,121	..	2,54,932	2,15,822
1919-20 .	50,87,971	44,54,096	2,88,930	..	3,17,692	12,92,678	4,37,897	1,23,78,264	2,82,447	72,767	..	3,55,214	2,05,920

(a) Includes Rs. 4,70,000 annually for 1909-10 and 1910-11 and Rs. 4,99,000 from 1911-12 as contribution on account of unified stamps

(b) Variations in the figures for 1905-06 and 1911-12 are due mainly to territorial changes in 1905 and 1912

No. 58.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for MADRAS, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Madras
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1900-01 .	54,56,290	31,09,620	85,65,910	1,78,640	1,04,110	2,750	2,85,500	82,80,410	23,980	1,16,589
1901-02 .	55,84,400	31,04,868	86,89,268	1,88,894	95,485	2,216	2,86,595	84,02,673	23,224	1,26,443
1902-03 .	52,45,523	30,02,610	82,48,133	1,84,528	1,17,435	2,456	3,04,419	79,43,714	24,065	1,15,342
1903-04 .	52,92,396	31,66,937	84,59,333	1,97,411	1,00,242	2,034	2,99,687	81,59,646	24,594	1,30,724
1904-05 .	55,66,202	32,77,944	88,44,146	2,05,868	1,09,519	2,358	3,17,745	85,26,401	23,795	1,20,178
1905-06 .	58,39,755	34,11,905	92,51,660	2,10,895	1,25,188	2,424	3,38,507	89,13,153	23,367	1,38,352
1906-07 .	60,94,773	38,10,544	99,05,317	2,17,126	1,03,834	5,383	3,26,343	95,78,974	19,910	1,36,122
1907-08 .	64,41,718	40,48,645	1,04,90,363	2,29,512	1,23,141	1,45,094	4,97,747	99,92,616	23,248	1,38,033
1908-09 .	65,89,427	42,38,320	1,08,27,747	2,37,295	1,11,308	1,79,667	5,28,270	1,02,99,477	18,280	1,40,451
1909-10 .	72,37,521	42,53,566	1,14,91,087	2,43,512	1,31,962	8,200	3,83,674	1,11,07,413	14,382	1,59,942
1910-11 .	77,40,019	43,74,972	1,21,14,991	2,45,848	1,34,656	10,345	3,90,849	1,17,24,142	14,280	1,59,370
1911-12 .	81,41,048	45,88,930	1,27,29,978	2,64,265	1,44,640	8,963	4,17,868	1,23,12,110	16,264	1,53,309
1912-13 .	85,74,858	50,38,907	1,36,13,765	2,90,666	1,48,492	10,919	4,50,077	1,31,63,688	14,907	1,77,260
1913-14 .	89,12,966	52,60,095	1,41,73,061	3,01,674	1,64,906	11,558	4,78,138	1,36,94,923	13,652	1,18,610
1914-15 .	90,64,640	48,36,229	1,39,00,869	2,88,001	1,70,536	13,160	4,71,697	1,34,29,172	17,762	1,14,341
1915-16 .	99,87,596	51,16,450	1,51,04,046	3,03,579	1,62,853	15,563	4,81,995	1,46,22,051	15,685	78,839
1916-17 .	1,01,15,882	54,76,545	1,55,92,427	3,14,275	1,71,300	15,612	5,01,187	1,50,91,240	13,209	1,00,974
1917-18 .	99,91,457	54,34,127	1,54,25,584	3,12,860	1,73,539	17,400	5,03,799	1,49,21,785	33,377	1,23,660
1918-19 .	1,04,21,623	60,18,874	1,64,39,899	3,39,127	1,71,320	17,409	5,27,856	1,59,12,043	32,637	94,341
1919-20 .	1,12,04,543	76,16,860	1,88,21,403	4,07,665	2,21,302	18,564	6,47,531	1,81,73,872	25,885	1,26,685

STAMPS

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No. 59.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for MADRAS, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Madras
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	50,70,160	3,85,940	..	190	54,56,290	54,980	63,070	1,750	1,19,800	61,882
1901-02 . . .	51,62,170	4,21,838	..	392	55,84,400	57,587	54,930	1,425	1,13,942	68,827
1902-03 . . .	48,45,503	3,99,635	..	385	52,45,523	53,867	71,950	2,339	1,28,156	63,115
1903-04 . . .	48,81,354	4,10,756	..	286	52,92,396	54,364	61,996	1,901	1,18,261	72,951
1904-05 . . .	51,40,415	4,25,486	..	301	55,66,202	56,709	62,227	1,484	1,20,420	68,200
1905-06 . . .	53,99,353	4,40,176	..	226	58,39,755	59,520	71,627	1,530	1,32,677	72,556
1906-07 . . .	56,46,931	4,47,426	..	416	60,94,773	62,005	57,184	3,431	1,22,620	78,191
1907-08 . . .	59,58,991	4,82,469	..	258	64,41,718	65,305	60,913	78,361	2,04,579	78,464
1908-09 . . .	60,92,027	4,97,099	..	301	65,89,427	65,368	51,160	1,02,711	2,19,239	79,251
1909-10 . . .	66,86,230	5,50,921	..	370	72,37,521	70,952	68,648	328	1,39,928	94,305
1910-11 . . .	71,83,411	5,56,307	..	391	77,40,019	73,738	73,473	6,598	1,53,809	1,00,566
1911-12 . . .	75,44,293	5,96,119	..	636	81,41,048	79,730	80,771	5,732	1,66,233	91,383
1912-13 . . .	79,26,324	6,47,737	..	797	85,74,858	84,770	80,258	6,843	1,71,871	1,10,498
1913-14 . . .	82,30,079	6,82,610	..	277	89,12,966	1,93,933	74,341	7,430	2,75,704	70,237
1914-15 . . .	83,89,941	6,74,571	..	128	90,64,640	89,316	85,121	8,616	1,83,053	76,516
1915-16 . . .	92,84,410	7,02,852	..	334	99,87,596	96,161	82,417	10,292	1,88,870	49,925
1916-17 . . .	94,01,913	7,13,686	..	283	1,01,15,882	95,404	89,400	10,107	1,94,911	65,700
1917-18 . . .	92,97,870	6,93,397	..	190	99,91,457	93,203	88,577	11,300	1,93,080	88,756
1918-19 . . .	97,56,179	6,64,622	...	224	1,04,21,025	93,292	91,831	11,040	1,96,163	55,247
1919-20 . . .	1,04,68,267	7,36,090	...	186	1,12,04,543	1,00,487	1,07,819	11,060	2,19,366	78,253

No. 60.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for MADRAS, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Madras
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	25,03,140	1,50,240	26,150	2,82,520	18,470	27,860	1,01,240	31,09,620	1,23,660	41,040	1,000	1,65,700	54,707
1901-02	25,14,735	1,73,631	30,255	2,92,912	19,530	18,740	55,065	31,04,868	1,31,307	40,555	791	1,72,653	57,616
1902-03	24,63,848	1,48,192	28,386	2,70,781	18,077	19,086	54,240	30,02,610	1,30,661	45,485	117	1,76,263	52,227
1903-04	26,74,538	1,59,503	31,755	2,99,541	19,297	27,703	54,600	31,66,937	1,43,047	38,246	133	1,81,426	57,773
1904-05	26,37,102	1,69,278	41,702	3,24,192	22,010	25,476	58,184	32,77,944	1,49,159	47,292	874	1,97,325	51,978
1905-06	28,20,514	2,37,501	43,494	2,03,112	21,915	27,848	57,521	34,11,905	1,51,375	53,561	894	2,05,830	65,796
1906-07	30,39,427	2,56,603	38,596	3,50,000	21,882	40,413	63,623	38,10,544	1,55,121	46,650	1,952	2,03,723	57,931
1907-08	32,69,845	1,86,112	39,393	3,50,000	27,678	33,013	1,42,604	40,48,645	1,64,207	62,228	66,733	2,93,168	59,569
1908-09	34,33,030	1,95,209	44,177	3,50,000	29,975	31,737	1,54,192	42,38,320	1,71,927	60,148	76,956	3,09,031	61,200
1909-10	34,54,546	2,22,137	52,452	3,50,000	25,227	30,522	1,18,632	42,53,566	1,72,560	63,314	7,872	2,43,746	65,637
1910-11	34,31,540	2,43,505	62,826	3,50,000	36,979	1,29,820	1,20,302	43,74,972	1,72,110	61,183	3,747	2,37,040	58,804
1911-12	37,16,930	2,15,207	61,953	3,50,000	41,599	31,735	1,71,506	45,88,930	1,84,535	63,869	3,231	2,51,635	61,926
1912-13	41,19,749	2,09,925	95,469	3,50,000	51,883	30,681	1,81,200	50,38,907	2,05,896	68,234	4,076	2,78,206	66,762
1913-14	42,99,663	2,11,849	93,875	3,50,000	59,242	62,977	1,82,489	52,60,095	1,07,741	90,565	4,128	2,02,434	48,373
1914-15	40,30,420	1,72,838	57,773	3,50,000	41,660	42,802	1,40,736	48,36,229	1,98,685	35,415	4,544	2,88,644	37,825
1915-16	42,34,724	1,89,164	66,057	3,50,000	45,611	55,900	1,74,994	51,16,450	2,07,418	80,436	5,271	2,93,125	28,914
1916-17	45,05,203	2,16,487	79,703	3,50,000	52,165	76,215	1,96,772	54,76,545	2,18,871	81,900	5,505	3,06,276	35,274
1917-18	45,88,680	1,57,089	62,572	3,50,000	33,299	77,456	1,65,051	54,34,127	2,19,657	84,962	6,100	3,10,719	34,904
1918-19	51,37,124	1,70,193	63,547	3,50,000	42,724	82,327	1,72,959	60,18,874	2,45,835	79,489	6,369	3,31,693	39,094
1919-20	64,02,477	3,54,990	1,08,887	3,50,000	69,822	98,660	2,32,024	76,16,860	3,07,178	1,13,483	7,504	4,28,165	48,432

No. 61.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BOMBAY, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1900-01 . . .	33,68,773	25,24,387	58,93,160	1,20,171	1,20,282	12,402	2,52,855	56,10,305	29,954	84,528
1901-02 . . .	37,36,951	25,42,499	62,79,450	1,18,703	1,04,346	12,233	2,35,282	60,44,168	30,508	84,895
1902-03 . . .	34,99,944	25,00,569	60,00,513	1,14,702	1,01,976	11,469	2,28,147	57,72,366	29,954	62,710
1903-04 . . .	35,13,324	26,40,474	61,53,798	1,17,605	1,03,219	12,483	2,33,307	59,20,491	31,074	74,634
1904-05 . . .	35,89,621	28,30,406	64,20,027	1,19,070	98,802	14,210	2,32,082	61,87,945	29,999	70,986
1905-06 . . .	33,81,990	31,10,125	64,92,115	1,23,585	1,49,060	33,849	3,06,494	61,85,621	30,825	(a) 52,484
1906-07 . . .	32,49,239	30,12,622	62,61,861	89,670	98,036	18,377	2,06,083	60,55,778	57,010	45,164
1907-08 . . .	33,59,464	30,85,637	64,45,101	88,541	1,08,773	17,755	2,15,069	62,30,032	66,454	47,642
1908-09 . . .	33,84,802	30,36,595	64,21,397	89,245	1,35,283	22,894	2,47,422	61,73,975	64,395	46,563
1909-10 . . .	39,50,391	29,70,415	69,20,806	1,07,432	1,18,255	69,899	2,95,586	66,25,220	(b)	44,351
1910-11 . . .	44,69,407	37,26,535	81,95,942	1,20,940	1,48,002	67,166	3,36,108	78,59,834	..	45,176
1911-12 . . .	38,78,656	37,85,159	76,63,815	1,33,669	1,62,998	54,335	3,51,002	73,12,813	..	40,452
1912-13 . . .	39,62,886	42,44,133	82,07,019	1,44,593	1,44,977	58,622	3,48,192	78,58,827	..	37,495
1913-14 . . .	44,75,891	44,02,986	88,78,877	1,55,352	1,41,412	42,602	3,39,366	85,39,511	..	32,954
1914-15 . . .	43,50,041	37,09,151	80,59,192	1,59,217	1,51,465	48,035	3,58,717	77,00,475	..	29,560
1915-16 . . .	45,63,868	39,64,290	85,28,158	1,69,828	1,28,031	51,073	3,48,932	81,79,226	..	20,489
1916-17 . . .	50,49,608	47,15,347	97,64,955	1,88,144	1,25,741	46,516	3,60,401	94,04,564	..	28,985
1917-18 . . .	46,51,163	55,01,416	1,01,52,579	1,91,647	1,29,499	97,011	4,18,157	97,34,422	..	24,225
1918-19 . . .	52,87,904	64,64,885	1,17,52,789	2,13,178	1,62,650	1,01,101	4,76,929	1,12,75,860	...	26,113
1919-20 . . .	64,96,294	95,35,790	1,60,32,084	2,58,072	2,20,528	84,237	5,62,837	1,54,69,247	...	30,812

(a) The large decrease is due to the establishment of a Central Stamp Depot at Karachi on the 16th June 1905

(b) Figures from 1909-10 included under "other charges"

No. 62.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BOMBAY, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay, Madras and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	33,62,210	..	..	6,563	33,68,773	28,670	92,203	7,461	1,28,334	15,175
1901-02 . . .	37,29,732	..	..	7,219	37,36,951	30,195	62,213	7,800	1,00,208	17,188
1902-03 . . .	34,92,040	..	..	7,904	34,99,944	30,041	63,828	7,447	1,01,316	16,447
1903-04 . . .	35,06,952	..	..	6,372	35,13,324	30,258	64,931	7,948	1,03,137	19,797
1904-05 . . .	35,79,650	..	..	9,971	35,89,621	28,905	65,650	8,675	1,03,230	13,925
1905-06 . . .	33,70,164	..	..	11,826	33,81,990	33,448	1,00,154	20,628	1,54,230	16,243
1906-07 . . .	32,49,239	..	..	..	32,49,239	15,762	62,655	11,331	89,748	15,404
1907-08 . . .	33,59,464	..	..	..	33,59,464	15,677	77,564	9,644	1,02,885	17,641
1908-09 . . .	33,84,802	..	..	..	33,84,802	15,990	91,600	13,691	1,21,281	16,401
1909-10 . . .	39,49,859	..	..	532	39,50,391	27,143	76,461	38,660	1,42,264	15,846
1910-11 . . .	44,69,407	..	..	..	44,69,407	29,922	95,834	35,723	1,61,479	14,835
1911-12 . . .	38,78,656	..	..	..	38,78,656	31,736	1,14,930	27,270	1,73,936	11,012
1912-13 . . .	39,62,886	..	..	..	39,62,886	31,501	83,023	27,982	1,42,506	9,402
1913-14 . . .	44,75,891	..	..	..	44,75,891	38,773	85,741	21,379	1,45,893	12,272
1914-15 . . .	43,50,041	..	..	..	43,50,041	50,532	97,917	25,902	1,74,351	9,118
1915-16 . . .	45,61,883	..	..	1,985	45,63,868	52,164	86,610	27,582	1,66,356	2,191
1916-17 . . .	50,47,728	..	..	1,880	50,49,608	52,213	81,272	23,801	1,57,286	8,181
1917-18 . . .	46,50,625	..	..	538	46,51,163	48,187	48,453	44,907	1,41,547	8,128
1918-19 . . .	52,87,894	..	..	10	52,87,904	50,020	96,978	47,924	1,94,922	7,810
1919-20 . . .	64,96,199	..	..	95	64,96,294	51,933	1,18,817	35,410	2,06,160	9,963

No. 63.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BOMBAY, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplies by the Stamp Office, Bombay and Madras
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	13,41,300	5,48,340	1,62,100	2,84,340	77,980	84,330	25,997	25,24,387	91,501	28,079	4,941	1,24,521	69,30
1901-02	12,71,675	5,59,544	2,08,527	2,76,911	80,156	1,06,377	39,309	25,42,499	88,508	42,133	4,433	1,35,074	67,70
1902-03	12,45,655	5,53,297	2,41,475	2,79,249	77,906	59,650	43,337	25,00,569	84,661	38,148	4,022	1,26,831	46,20
1903-04	12,35,852	6,03,611	2,72,794	2,93,857	88,553	74,664	71,143	26,40,474	87,347	38,288	4,535	1,30,570	54,80
1904-05	13,25,712	6,42,336	2,75,903	3,09,251	1,05,173	92,409	79,622	28,30,406	90,165	33,152	5,535	1,28,852	56,90
1905-06	14,06,039	7,18,355	3,04,228	3,18,672	1,09,059	1,73,022	80,750	31,10,125	90,137	48,906	13,221	1,52,264	36,20
1906-07	13,60,893	6,34,694	3,71,853	3,30,000	1,22,924	1,41,783	50,475	30,12,622	73,908	35,381	7,046	1,16,335	29,70
1907-08	13,61,153	5,49,053	3,79,371	3,30,000	1,38,293	1,32,872	1,94,895	30,85,637	72,864	31,209	8,111	1,12,184	30,00
1908-09	13,91,351	5,14,726	3,32,880	3,30,000	1,12,106	1,34,513	2,21,019	30,36,595	73,255	43,683	9,203	1,26,141	30,10
1909-10	13,99,606	7,04,165	4,06,960	..	1,27,770	1,37,252	1,94,662	29,70,415	80,289	41,794	31,239	1,53,322	28,50
1910-11	15,14,076	6,40,404	6,07,198	..	2,03,729	1,86,037	2,45,091	37,26,535	91,018	52,168	31,443	1,74,629	30,30
1911-12	15,46,793	5,97,696	5,91,010	..	2,10,681	2,07,353	3,01,626	37,85,159	1,01,933	48,068	27,065	1,77,066	29,40
1912-13	16,07,268	6,41,758	6,76,524	..	2,34,049	4,25,195	3,29,339	42,44,133	1,13,092	61,954	30,640	2,05,686	28,00
1913-14	16,67,747	6,61,077	7,24,923	..	2,59,740	3,84,894	3,74,605	44,02,986	1,16,579	55,671	21,223	1,93,473	20,682
1914-15	15,15,607	6,83,905	4,21,324	..	1,69,785	1,88,419	4,00,081	37,09,151	1,08,685	53,548	22,133	1,84,366	20,442
1915-16	16,09,114	6,59,441	5,02,715	..	2,02,086	2,67,847	3,93,087	39,64,280	1,17,664	41,421	23,491	1,82,576	18,298
1916-17	16,97,936	7,86,541	6,32,469	..	2,80,913	7,15,877	2,71,611	47,15,347	1,35,931	44,469	22,715	2,03,115	20,804
1917-18	17,21,078	17,65,188	3,29,140	..	2,83,010	6,94,432	3,78,568	55,01,416	1,43,460	81,046	52,104	2,76,610	16,097
1918-19	21,86,516	18,78,787	2,75,522	..	4,12,186	10,13,797	3,68,077	64,64,885	1,63,158	65,672	53,177	2,82,007	18,303
1919-20	27,35,068	29,53,154	2,82,896	..	4,82,177	20,31,950	5,90,545	1,35,35,790	2,06,139	1,01,711	48,827	3,56,677	20,849

(a) Includes from 1910-11 Rs. 3,30,000 as an annual contribution on account of unified stamps.

No. 64.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the UNITED PROVINCES, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1900-01 . . .	63,27,630	19,59,880	82,87,510	1,15,360	92,000	15,460	2,22,820	80,64,690	1,16,248
1901-02 . . .	64,65,380	19,15,630	83,81,010	1,19,760	82,890	16,040	2,18,690	81,62,320	1,13,071
1902-03 . . .	61,89,098	18,57,662	80,46,760	1,10,197	94,116	15,728	2,20,041	78,26,719	1,05,843
1903-04 . . .	63,11,609	19,40,432	82,52,041	1,13,606	1,00,297	15,365	2,29,268	80,22,773	1,04,827
1904-05 . . .	64,97,735	19,48,984	84,46,719	1,17,926	93,361	14,418	2,25,705	82,21,014	1,02,417
1905-06 . . .	67,92,891	21,05,640	88,98,531	1,24,043	1,13,241	13,493	2,50,777	86,47,754	88,832
1906-07 . . .	71,00,240	21,20,842	92,21,082	1,20,137	1,04,157	13,071	2,37,365	89,83,717	83,040
1907-08 . . .	73,54,619	23,91,706	97,46,325	1,30,461	1,10,928	13,296	2,54,685	94,91,640	82,615
1908-09 . . .	77,54,338	22,29,361	99,83,699	1,28,094	1,17,788	13,499	2,59,381	97,24,318	98,124
1909-10 . . .	86,37,454	24,02,718	1,10,40,172	1,41,572	1,19,548	13,775	2,74,895	1,07,65,277	89,629
1910-11 . . .	96,37,028	24,13,294	1,20,50,322	1,41,660	1,14,740	14,184	2,70,584	1,17,79,738	1,23,040
1911-12 . . .	85,87,318	24,57,363	1,10,44,681	1,41,666	1,02,655	16,441	2,60,762	1,07,83,919	1,16,992
1912-13 . . .	89,61,625	25,35,177	1,14,96,802	1,47,039	1,29,091	18,259	2,94,389	1,12,02,413	1,26,430
1913-14 . . .	92,47,202	27,05,979	1,19,53,181	1,56,196	1,38,940	21,408	3,16,544	1,16,36,637	1,39,825
1914-15 . . .	92,93,198	25,24,501	1,18,17,699	1,52,542	1,19,161	19,477	2,91,180	1,15,26,519	70,092
1915-16 . . .	99,02,857	26,10,866	1,25,13,723	1,62,204	1,17,533	22,087	3,01,824	1,22,11,899	77,587
1916-17 . . .	1,03,68,194	26,24,754	1,29,92,948	1,65,383	1,16,609	22,135	3,04,127	1,26,88,821	71,026
1917-18 . . .	1,04,03,422	27,55,625	1,31,59,047	1,66,582	1,24,746	21,240	3,12,568	1,28,46,479	89,539
1918-19 . . .	97,55,040	28,38,038	1,25,93,078	1,64,173	1,28,639	27,116	3,19,928	1,22,73,150	82,138
1919-20 . . .	1,10,67,995	35,46,056	1,46,14,051	1,97,126	1,55,073	23,284	3,75,483	1,42,38,568	1,09,155

No. 65.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the UNITED PROVINCES, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	57,98,160	4,39,280	90,190	..	63,27,630	45,330	51,000	5,070	1,02,650	43,901
1901-02 . . .	59,08,440	4,67,000	89,940	..	64,65,380	48,890	47,260	6,010	1,02,160	51,752
1902-03 . . .	56,28,479	4,74,264	86,355	..	61,89,098	45,479	56,548	5,286	1,07,313	50,155
1903-04 . . .	57,02,517	4,63,694	85,398	..	63,11,609	46,360	56,660	6,177	1,08,197	50,586
1904-05 . . .	59,18,512	4,91,421	87,802	..	64,97,735	48,419	56,001	4,595	1,09,045	51,047
1905-06 . . .	62,26,538	4,76,539	89,814	..	67,92,891	50,644	61,902	4,003	1,16,549	45,232
1906-07 . . .	65,31,186	4,78,778	90,276	..	71,00,240	52,180	61,365	3,987	1,17,532	42,584
1907-08 . . .	67,83,389	4,77,863	93,367	..	73,54,619	53,705	57,943	3,899	1,15,547	46,705
1908-09 . . .	72,35,067	4,27,569	91,702	..	77,54,338	56,271	73,113	4,362	1,33,746	39,838
1909-10 . . .	80,60,007	4,75,653	1,01,794	..	86,37,454	63,759	70,050	4,280	1,38,089	55,266
1910-11 . . .	90,60,349	4,76,795	99,884	..	96,37,028	66,117	72,313	4,734	1,43,164	56,295
1911-12 . . .	79,76,474	5,08,360	1,02,484	..	85,87,318	64,513	57,912	6,406	1,28,831	48,340
1912-13 . . .	82,99,221	5,57,534	1,04,870	..	89,61,625	67,743	65,031	8,190	1,40,964	54,193
1913-14 . . .	85,51,788	5,91,791	1,03,623	..	92,47,202	70,104	74,050	9,096	1,53,250	59,987
1914-15 . . .	86,39,790	5,57,411	95,997	..	92,93,198	70,454	64,422	7,915	1,42,791	25,476
1915-16 . . .	92,64,925	5,43,278	94,654	..	99,02,857	75,701	67,758	7,511	1,50,970	28,912
1916-17 . . .	97,25,548	5,51,159	91,487	..	1,03,68,194	78,347	63,529	8,158	1,50,034	24,498
1917-18 . . .	97,42,094	5,74,310	87,018	..	1,04,03,422	78,710	69,274	7,740	1,55,724	28,113
1918-19 . . .	91,63,025	5,10,650	81,365	..	97,55,040	74,149	67,021	10,003	1,51,173	25,675
1919-20 . . .	1,04,10,414	5,69,297	88,284	..	1,10,67,995	83,375	67,592	8,256	1,59,223	30,742

No. 66.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the UNITED PROVINCES, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	17,34,870	9,920	68,740	1,10,370	3,200	13,570	19,210	19,59,880	70,030	40,350	9,790	1,20,170	72,347
1901-02	16,29,700	12,370	75,540	1,15,090	4,210	53,690	25,030	19,15,630	70,870	35,630	10,030	1,16,530	61,319
1902-03	15,94,503	10,788	63,764	1,16,953	1,826	41,212	28,616	18,57,662	64,718	37,568	10,442	1,12,728	55,688
1903-04	16,49,806	15,276	69,072	1,18,657	2,383	43,395	41,843	19,40,432	67,246	43,637	10,188	1,21,071	54,241
1904-05	16,78,682	14,759	67,637	1,25,504	1,903	40,956	19,543	19,48,984	69,477	37,360	9,823	1,16,660	51,380
1905-06	18,79,308	12,502	79,009	71,687	1,981	42,273	18,880	21,05,640	73,399	51,339	9,490	1,34,228	43,600
1906-07	18,11,681	12,830	91,394	1,40,000	2,118	45,821	16,998	21,20,842	67,957	42,792	9,084	1,19,833	40,282
1907-08	20,52,675	8,637	87,794	1,40,000	3,501	47,080	52,019	23,91,706	76,756	52,985	9,397	1,39,138	36,111
1908-09	19,05,798	11,063	73,804	1,40,000	3,127	48,127	47,442	22,29,361	71,823	44,675	9,137	1,25,635	58,286
1909-10	20,83,844	11,702	71,116	1,40,000	6,261	45,382	44,413	24,02,718	77,813	49,498	9,495	1,36,806	34,363
1910-11	20,39,444	14,140	99,139	1,40,000	7,654	47,892	65,025	24,13,294	75,543	42,427	9,450	1,27,420	66,745
1911-12	20,93,377	17,317	99,492	1,40,000	6,492	46,172	54,513	24,57,363	77,153	44,743	10,035	1,31,931	68,656
1912-13	21,57,963	14,577	1,16,821	1,40,000	8,642	44,667	52,507	25,35,177	79,296	64,060	10,069	1,53,425	72,242
1913-14	23,24,383	18,496	1,04,003	1,40,000	7,928	51,656	59,513	27,05,979	86,092	64,890	12,312	1,63,294	79,838
1914-15	22,04,191	11,973	63,112	1,40,000	3,424	52,043	49,758	25,24,501	82,088	54,739	11,562	1,48,389	44,616
1915-16	22,66,698	12,877	71,478	1,40,000	4,900	56,747	58,166	26,10,866	86,503	49,775	14,576	1,50,854	48,675
1916-17	22,64,967	11,427	83,301	1,40,000	6,683	67,363	55,013	26,24,754	87,036	53,080	13,977	1,54,093	46,528
1917-18	23,93,556	8,551	86,746	1,40,000	5,812	66,025	54,935	27,55,625	87,872	55,472	13,500	1,66,844	61,426
1918-19	24,64,865	7,825	76,167	1,40,000	4,725	68,471	75,985	28,38,038	90,024	61,618	17,113	1,68,755	56,463
1919-20	31,10,516	19,586	96,100	1,40,000	6,065	86,544	87,245	35,46,056	1,13,751	87,481	15,028	2,16,260	78,413

No. 67.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BIHAR AND ORISSA*, from 1911- to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1911-12 . . .	49,22,705	12,00,029	61,22,734	94,929	33,631	..	1,28,560	59,94,174	3,245	88,857
1912-13 . . .	52,22,432	13,04,723	65,27,155	52,355	66,153	..	1,18,508	64,03,647	2,575	1,10,834
1913-14 . . .	52,58,310	14,44,545	67,02,855	1,06,286	44,367	..	1,50,653	65,52,202	4,135	1,04,942
1914-15 . . .	53,19,042	14,23,293	67,42,335	1,27,744	53,713	..	1,81,457	65,60,898	3,854	1,04,218
1915-16 . . .	51,65,595	14,78,422	66,44,017	1,10,937	47,005	..	1,57,942	64,86,075	5,189	59,333
1916-17 . . .	57,71,250	14,80,378	72,51,628	1,13,324	40,428	..	1,53,752	70,97,876	5,349	70,005
1917-18 . . .	59,87,912	14,35,568	74,23,480	1,13,400	40,766	..	1,54,166	72,69,314	5,632	90,691
1918-19 . . .	58,32,783	15,23,461	73,56,244	1,16,667	62,763	..	1,79,430	71,76,814	5,011	99,659
1919-20 . . .	64,50,880	20,17,502	84,68,382	1,44,650	56,854	..	2,01,504	82,66,878	4,631	89,871

No. 68.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BIHAR AND ORISSA*, from 1911-12 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	45,18,474	3,04,803	99,428	..	49,22,705	47,329	9,113	..	56,442	41,924
1912-13 . . .	47,75,757	3,35,730	1,10,945	..	52,22,432	49,341	35,771	..	85,112	58,177
1913-14 . . .	48,05,981	3,41,092	1,11,237	..	52,58,310	48,810	20,226	..	69,035	52,583
1914-15 . . .	48,74,356	3,33,228	1,11,453	5	53,19,042	67,595	20,818	..	88,413	27,417
1915-16 . . .	47,27,646	3,21,615	1,10,334	6,000	51,65,595	47,911	16,942	..	64,853	22,520
1916-17 . . .	53,21,336	3,37,210	1,12,704	..	57,71,250	51,648	15,881	..	67,529	29,266
1917-18 . . .	55,34,566	3,38,896	1,14,450	..	59,87,912	53,703	11,620	..	65,323	31,392
1918-19 . . .	53,91,705	3,14,185	1,26,864	29	58,32,783	52,639	25,148	..	77,787	25,528
1919-20 . . .	59,87,212	3,40,006	1,23,405	257	64,50,880	56,401	20,245	..	76,646	29,857

No. 69.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BIHAR AND ORISSA*, from 1911-12 to 1919-20

	RECEIPTS							CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1911-12 . . .	11,21,322	530	13,414	133	49,215	15,415	12,00,029	47,600	24,518	..	72,118	46,933
1912-13 . . .	12,23,019	1,297	13,337	152	49,574	17,344	13,04,723	3,014	30,382	..	33,396	52,657
1913-14 . . .	13,63,537	1,172	14,630	..	49,810	15,396	14,44,545 (a)	57,476	24,141	..	81,617	52,359
1914-15 . . .	13,46,424	708	11,086	522	50,186	14,367	14,23,293	60,149	32,895	..	93,044	76,801
1915-16 . . .	14,01,768	310	10,116	..	48,661	17,567	14,78,422	63,026	20,063	..	93,089	36,813
1916-17 . . .	13,93,457	856	10,576	..	61,380	14,109	14,80,378	61,676	24,547	..	86,223	40,739
1917-18 . . .	13,43,662	577	12,037	62	50,972	28,258	14,35,568	59,697	29,146	..	88,843	59,299
1918-19 . . .	14,32,035	..	12,608	..	51,031	27,787	15,23,461	64,028	37,615	..	1,01,643	74,131
1919-20 . . .	19,24,812	6	14,671	..	52,322	25,691	20,17,502	88,249	36,609	..	1,24,858	60,011

(a) Excludes Rs. 60,000 as contributions on account of unified stamps

* Constituted a separate province out of Bengal in 1912

No. 70.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the PUNJAB,* from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1900-01 . . .	27,31,749	15,53,963	42,85,712	95,483	45,631	28,554	1,69,638	41,16,024	62,433
1901-02 . . .	27,08,033	11,30,234	38,38,267	78,001	47,995	27,429	1,53,425	36,84,842	54,750
1902-03 . . .	27,11,950	12,42,878	39,54,828	83,214	48,068	29,870	1,61,152	37,93,676	51,553
1903-04 . . .	27,77,106	12,77,036	40,54,142	84,329	50,907	27,854	1,63,090	38,91,052	55,166
1904-05 . . .	27,29,480	13,13,807	40,43,287	84,927	56,228	30,761	1,71,916	38,71,371	55,378
1905-06 . . .	24,97,665	13,44,454	38,42,119	82,542	62,886	21,447	1,66,875	36,75,244	35,199
1906-07 . . .	25,88,303	12,72,767	38,61,070	77,815	60,144	22,061	1,90,020	37,01,050	48,069
1907-08 . . .	27,44,188	13,50,071	40,94,259	82,693	66,715	20,437	1,69,845	39,24,414	52,965
1908-09 . . .	30,23,603	16,61,623	46,85,226	89,453	66,904	19,528	1,75,885	45,09,341	49,832
1909-10 . . .	32,29,588	16,67,395	48,96,983	91,696	76,378	18,618	1,86,692	47,10,291	57,492
1910-11 . . .	32,11,800	16,84,393	48,96,193	89,808	72,003	20,318	1,82,129	47,14,064	49,062
1911-12 . . .	33,92,472	18,69,239	52,61,711	96,170	72,412	20,358	1,88,940	50,72,771	58,183
1912-13 . . .	36,24,335	19,03,990	55,28,325	1,00,155	95,239	19,197	2,14,591	53,13,734	58,638
1913-14 . . .	36,13,958	20,15,266	56,29,224	1,04,825	1,00,028	23,982	2,28,835	54,00,389	58,906
1914-15 . . .	35,70,295	18,71,593	54,41,888	1,00,546	96,298	24,654	2,21,498	52,20,390	43,161
1915-16 . . .	38,50,788	19,68,957	58,19,745	1,12,541	95,699	32,583	2,40,823	55,78,922	40,380
1916-17 . . .	39,30,990	20,56,144	59,87,134	1,07,068	97,350	25,615	2,30,033	57,57,101	42,059
1917-18 . . .	39,16,903	20,89,891	60,06,794	1,07,718	1,00,674	28,467	2,36,859	57,69,935	47,456
1918-19 . . .	38,40,575	23,02,385	61,42,960	1,05,224	1,01,234	31,038	2,37,496	59,05,464	51,518
1919-20 . . .	44,21,727	33,71,764	77,93,491	1,34,329	1,44,423	36,477	3,15,229	74,78,262	48,857

* Excluding the Province of Delhi from October, 1912

No. 71.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the PUNJAB, from 1900-01 to 1919-20

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	26,62,056	63,815	5,878	27,31,749	25,176	29,802	16,018	70,996	8,379
1901-02 . . .	26,43,027	61,345	3,661	27,08,033	25,226	29,757	16,076	71,059	14,338
1902-03 . . .	26,45,973	60,798	5,179	27,11,950	25,005	34,703	15,649	75,357	14,275
1903-04 . . .	27,09,463	61,594	6,049	27,77,106	25,628	34,783	14,222	74,633	2,752
1904-05 . . .	26,60,836	61,707	6,937	27,29,480	25,098	37,774	15,523	78,395	14,228
1905-06 . . .	24,31,018	60,080	6,567	24,97,665	23,389	38,490	11,723	73,602	9,807
1906-07 . . .	25,26,600	61,703	..	25,88,303	23,934	35,043	11,846	70,823	10,626
1907-08 . . .	26,82,037	62,151	..	27,44,188	24,978	39,853	9,747	74,578	10,041
1908-09 . . .	29,56,706	63,083	3,814	30,23,603	26,884	36,340	9,632	72,856	8,880
1909-10 . . .	31,57,029	66,900	5,659	32,29,588	28,547	44,967	9,423	82,937	11,158
1910-11 . . .	31,40,488	66,474	4,838	32,11,800	28,200	42,305	8,696	79,201	10,053
1911-12 . . .	33,15,995	72,081	4,396	33,92,472	29,784	39,786	10,657	80,227	11,507
1912-13 . . .	35,42,967	76,085	5,283	36,24,335	31,333	49,433	9,887	90,653	12,239
1913-14 . . .	35,30,748	78,378	4,832	36,13,958	31,939	50,489	12,108	94,536	12,307
1914-15 . . .	34,91,039	75,355	3,901	35,70,295	31,059	53,262	12,228	96,549	8,212
1915-16 . . .	37,66,458	78,787	5,543	38,50,788	35,948	48,542	16,390	1,00,880	7,145
1916-17 . . .	38,44,113	81,884	4,993	39,30,990	34,090	52,855	12,809	99,734	7,612
1917-18 . . .	38,31,589	78,447	6,867	39,16,903	32,826	56,366	14,065	1,03,191	7,682
1918-19 . . .	37,67,297	64,308	8,970	38,40,575	29,492	55,161	14,411	99,064	6,576
1919-20 . . .	43,45,092	72,553	4,082	44,21,727	34,529	56,558	17,489	1,08,576	7,016

No. 72.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for PUNJAB, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	12,73,644	36,696	38,999	1,49,324	7,874	29,039	18,387	15,53,963	70,307	15,849	12,536	98,692	54,054
1901-02	8,77,910	32,538	36,472	1,46,573	10,964	13,329	12,448	11,30,234	52,775	18,238	11,353	82,366	40,412
1902-03	9,78,466	40,771	39,667	1,48,810	6,223	11,211	18,230	12,42,878	58,209	13,365	14,221	85,795	37,278
1903-04	9,80,518	44,833	46,004	1,59,616	8,618	9,672	27,774	12,77,036	58,701	16,124	13,632	88,457	42,414
1904-05	9,94,504	25,497	50,736	1,73,775	10,997	28,238	30,060	13,13,807	59,829	18,454	15,238	93,521	41,150
1905-06	10,79,561	37,430	67,696	96,210	10,508	30,565	22,484	13,44,454	59,153	24,396	9,724	93,273	25,392
1906-07	11,11,955	34,320	61,193	..	11,640	34,071	19,588	12,72,767	53,881	25,101	10,215	89,197	37,443
1907-08	11,61,425	..	59,106	..	10,930	9,656	1,08,954	13,50,071	57,715	26,862	10,690	95,267	42,924
1908-09	12,70,806	53,283	55,833	1,85,000	9,992	34,450	52,259	16,61,623	62,569	30,564	9,896	1,03,029	40,952
1909-10	12,93,983	39,116	53,180	1,85,000	9,117	32,877	54,122	16,67,395	63,149	31,411	9,195	1,03,755	46,334
1910-11	12,37,121	80,647	69,189	1,85,000	20,466	32,419	59,551	16,84,393	61,608	29,698	11,622	1,02,928	39,009
1911-12	13,44,674	1,40,116	24,729	1,85,000	26,053	42,299	56,368	18,69,239	66,386	32,626	9,701	1,08,713	46,676
1912-13	14,33,668	76,091	72,590	1,85,000	19,265	53,015	64,361	19,03,990	68,822	45,806	9,310	1,23,938	46,399
1913-14	15,47,408	56,764	58,137	1,85,000	20,121	78,859	68,977	20,15,266	72,886	49,539	11,874	1,34,299	46,598
1914-15	14,74,806	26,913	44,690	1,85,000	8,347	64,200	67,637	18,71,593	69,487	43,036	12,426	1,24,949	34,949
1915-16	15,48,203	30,806	52,897	1,85,000	8,802	54,690	88,554	19,68,057	76,593	47,157	16,193	1,39,943	33,235
1916-17	15,90,048	44,928	55,818	1,85,000	12,594	66,027	1,01,729	20,56,144	72,978	44,515	12,806	1,30,299	34,447
1917-18	16,38,705	25,331	56,763	1,85,000	14,642	70,007	99,443	20,89,891	74,892	44,374	14,402	1,33,668	39,774
1918-19	18,50,739	39,019	60,329	1,85,000	14,325	62,939	90,034	23,02,385	75,732	46,073	16,627	1,38,432	44,942
1919-20	27,74,038	74,114	71,085	1,85,000	18,880	1,51,585	97,062	33,71,764	99,800	87,865	18,988	2,06,653	41,841

No. 73.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for BURMA, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of General supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Rangoon (a)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1900-01	12,52,304	8,30,628	20,82,932	36,339	25,176	2,247	63,762	20,19,170	..	18,032
1901-02	14,24,568	8,38,193	22,62,761	40,082	31,430	2,445	73,957	21,88,804	..	23,041
1902-03	15,83,053	10,50,808	26,33,861	44,291	34,681	1,828	80,800	25,53,061	..	22,009
1903-04	16,42,124	13,01,183	29,43,307	52,097	42,895	2,192	97,184	28,46,123	..	31,567
1904-05	18,81,272	14,32,904	33,14,176	55,038	46,171	4,159	1,05,368	32,08,808	5,404	(b) 62,023
1905-06	22,93,297	13,50,683	36,43,980	57,077	65,240	3,377	1,25,694	35,18,286	24,560	30,608
1906-07	24,79,280	13,17,381	37,96,661	57,720	71,477	2,425	1,31,622	36,65,039	24,213	28,135
1907-08	24,72,903	13,61,388	38,34,291	57,618	65,513	2,873	1,26,004	37,08,287	23,715	32,400
1908-09	23,07,811	12,68,246	35,76,057	54,285	66,302	2,849	1 23,436	34,52,621	25,400	28,125
1909-10	22,33,687	13,77,371	36,11,058	53,876	72,980	3 230	1,30,086	34,80,972	24,554	21,129
1910-11	22,69,215	16,26,693	38,95,908	55,428	67,746	2,664	1,25,838	37,70,070	24,839	20,820
1911-12	20,85,507	15,85,453	36,70,960	57,556	67,606	3,003	1 28,165	35,42,795	25,376	16,751
1912-13	19,27,528	16,79,771	36,07,299	61,019	55,968	3,344	1,20,331	34,86,968	25,588	13,290
1913-14	19,14,386	17,05,259	36,19,645	63,517	40,920	3,379	1,07,816	35,11,829	25,367	9,808
1914-15	20,14,595	14,13,421	34,28,016	57,391	66,719	2,746	1,26,856	33,01,160	24,589	6,847
1915-16	20,58,825	14,55,851	35,14,676	61,259	40,645	2,073	1,03,977	34,10,699	24,721	6,606
1916-17	20,95,285	15,69,446	36,64,731	63,089	36,946	2,218	1,02,253	35,62,478	25,177	10,041
1917-18	18,46,743	13,35,691	31,82,344	52,027	31,866	2,254	86,147	30,96,197	24,082	8,139
1918-19	18,46,055	16,32,405	34,78,460	63,926	45,657	2,525	1,12,108	33,66,352	25,236	8,873
1919-20	21,96,875	22,25,471	44,22,346	77,959	40,128	3,999	1,22,086	43,00,260	25,952	11,371

(a) From 1905-06 the figures relate to the cost of stamps supplied from the Central Depot at Rangoon

(b) Includes the value of the stamps sent from Calcutta to form the opening stock of the new Central Depot at Rangoon for supply to local depôts and the Andamans with effect from the 1st March 1905

No. 74.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for BURMA, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Rangoon
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	12,27,785	24,473	..	46	12,52,304	9,808	19,055	795	29,658	8,228
1901-02	13,86,454	37,829	..	285	14,24,568	10,942	24,079	111	35,132	11,380
1902-03	15,44,669	38,333	..	51	15,83,053	11,735	25,074	165	36,974	10,420
1903-04	15,99,383	42,740	..	1	16,42,124	13,784	30,788	121	44,693	13,214
1904-05	18,18,772	62,500	..	..	18,81,272	14,986	35,439	231	50,656	30,706
1905-06	22,22,995	70,302	..	..	22,93,297	16,727	50,235	328	67,290	13,835
1906-07	24,06,245	73,035	..	..	24,79,280	17,605	50,824	134	68,463	12,810
1907-08	23,87,764	85,139	..	..	24,72,903	17,678	51,602	236	69,516	15,804
1908-09	22,11,806	96,005	..	..	23,07,811	17,007	48,443	118	65,568	13,098
1909-10	21,32,045	1,01,512	..	130	22,33,687	16,661	47,881	123	64,665	11,533
1910-11	21,63,163	1,06,052	..	..	22,69,215	15,831	47,490	256	63,577	11,110
1911-12	20,66,237	17,900	..	1,370	20,85,507	14,310	44,780	189	59,279	5,355
1912-13	19,24,834	..	..	2,694	19,27,528	14,457	37,443	468	52,368	4,153
1913-14	19,12,626	..	..	1,760	19,14,386	18,414	24,759	351	43,524	2,682
1914-15	19,83,342	..	..	31,251	20,14,595	17,349	51,542	502	69,433	1,833
1915-16	20,57,485	..	..	1,310	20,58,825	16,491	21,399	292	38,182	2,125
1916-17	20,93,965	..	..	1,320	20,95,285	19,003	23,235	265	42,503	2,939
1917-18	18,45,638	..	..	1,105	18,46,743	19,981	17,802	153	34,936	2,735
1918-19	18,44,552	..	..	1,503	18,46,055	16,118	28,745	201	45,104	2,714
1919-20	21,95,765	..	..	1,110	21,96,875	19,297	19,927	467	39,691	3,020

No. 75.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for BURMA, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Rangoon
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL (a)	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	4,19,403	2,04,050	16,862	1,34,396	16,157	1,841	37,919	8,30,628	26,531	6,121	1,452	34,104	9,807
1901-02	4,39,679	2,00,110	18,222	1,34,561	13,201	1,252	31,168	8,38,193	29,140	7,351	2,334	38,825	11,757
1902-03	5,37,101	2,90,304	21,928	1,52,593	13,266	3,959	31,657	10,50,808	32,556	9,607	1,663	43,826	11,581
1903-04	6,43,746	3,80,712	39,538	1,78,648	20,151	5,038	33,350	13,01,183	58,313	12,107	2,071	52,491	18,353
1904-05	6,52,313	4,62,424	43,713	1,77,409	21,891	5,924	69,230	14,32,904	40,052	10,732	3,928	54,712	31,315
1905-06	7,38,676	3,73,830	42,376	97,333	18,033	5,100	75,335	13,50,683	40,350	15,005	3,049	58,404	16,773
1906-07	7,37,917	4,03,095	31,722	25,629	21,154	7,285	90,579	13,17,381	40,215	20,653	2,291	63,159	15,325
1907-08	7,60,818	4,50,640	35,669	..	21,690	21,317	71,254	13,61,388	39,940	13,911	2,637	56,488	16,596
1908-09	7,24,030	3,75,020	38,693	..	24,041	31,252	75,210	12,68,246	37,278	17,859	2,731	57,868	15,027
1909-10	6,86,120	3,47,459	40,355	..	19,661	19,640	64,136	13,77,371	37,215	25,099	3,107	65,421	9,596
1910-11	6,96,996	4,57,458	59,319	..	30,116	30,085	1,52,719	16,26,693	39,597	20,256	2,408	62,261	9,710
1911-12	7,45,425	4,16,309	49,436	..	33,715	47,726	92,842	15,85,453	43,246	22,826	2,814	68,886	11,393
1912-13	8,21,785	4,47,724	44,328	..	42,747	39,756	83,431	16,79,771	46,562	18,525	2,876	67,963	9,137
1913-14	8,70,244	4,20,259	50,480	..	45,400	29,915	88,961	17,05,259	45,103	16,161	3,028	64,292	7,126
1914-15	7,48,101	3,03,910	26,987	..	25,384	25,222	1,14,150	14,43,754	40,002	15,177	2,244	57,423	5,014
1915-16	8,19,120	3,06,314	22,444	..	30,092	29,626	48,255	14,55,851	44,768	19,246	1,781	65,795	4,481
1916-17	8,45,938	3,76,373	31,180	..	36,034	29,236	50,685	15,69,446	44,036	13,711	1,953	59,750	7,102
1917-18	6,31,074	3,48,539	35,762	..	28,662	31,074	60,490	13,35,601	35,046	14,064	2,101	51,211	5,404
1918-19	7,97,275	4,32,843	50,546	..	37,374	47,627	66,740	16,32,405	47,808	16,872	2,324	67,004	6,159
1919-20	11,13,797	6,81,726	51,811	..	50,593	48,198	79,316	22,25,471	58,662	20,201	3,532	82,395	8,351

(a) Includes Rs. 2,00,000 annually from 1909-10 as contribution on account of unified stamps

No. 76.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the CENTRAL PROVINCES AND BERAR, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Bombay and Calcutta
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1900-01	9,10,775	4,00,733	13,11,508	17,234	14,455	2,784	34,473	12,77,035	29,312
1901-02	10,93,829	4,63,977	15,57,806	20,902	16,372	3,269	40,543	15,17,263	39,539
1902-03	10,18,359	4,42,777	14,61,136	21,605	15,517	3,448	40,570	14,20,566	16,951
1903-04	15,03,812	7,99,307	23,03,119	60,244	20,535	4,858	85,637	22,17,482	44,001
1904-05	15,63,182	8,72,479	24,35,661	50,254	26,822	5,256	82,332	23,53,329	66,620
1905-06	15,55,081	10,08,613	25,63,694	54,831	29,293	9,438	93,562	24,70,132	48,617
1906-07	14,92,334	9,03,142	23,95,476	49,934	23,739	12,210	85,883	23,09,593	45,014
1907-08	16,81,500	10,12,663	26,94,163	56,448	29,507	12,646	98,601	25,95,562	46,570
1908-09	19,11,266	10,16,342	29,27,608	60,649	31,130	13,716	1,05,495	28,22,113	45,181
1909-10	21,16,657	10,82,667	31,99,324	65,617	33,954	10,884	1,10,455	30,88,869	45,402
1910-11	24,44,231	10,79,972	35,24,203	66,731	38,976	9,965	1,14,772	34,09,431	41,759
1911-12	21,89,892	11,70,110	33,60,002	71,066	33,043	9,609	1,13,718	32,46,284	45,875
1912-13	24,52,302	12,61,807	37,14,109	75,285	33,356	9,622	1,18,263	35,95,846	39,128
1913-14	25,72,124	13,67,378	39,39,502	81,175	37,951	11,194	1,30,320	38,09,182	37,181
1914-15	24,34,614	11,86,679	36,21,293	71,845	32,576	11,505	1,15,926	35,05,367	28,179
1915-16	27,50,265	11,94,376	39,44,641	74,279	38,360	12,081	1,24,720	38,19,921	24,146
1916-17	28,84,326	12,98,023	41,82,349	80,565	36,865	11,792	1,29,222	40,53,127	26,069
1917-18	29,45,119	13,07,199	42,52,318	81,010	35,065	11,920	1,27,995	41,24,323	27,242
1918-19	28,17,538	13,91,874	42,09,412	84,233	33,516	12,770	1,30,519	40,78,893	25,084
1919-20	32,43,332	18,28,565	50,71,897	1,07,055	32,743	16,219	1,56,017	49,15,880	27,540

No. 77.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the CENTRAL PROVINCES AND BERAR, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Bombay and Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	8,69,882	35,104	5,789	..	9,10,775	1,030	7,940	334	9,304	7,037
1901-02	10,38,772	48,248	6,809	..	10,93,829	1,417	12,800	370	14,587	10,332
1902-03	9,61,012	51,359	5,988	..	10,18,359	1,555	12,077	388	14,020	8,014
1903-04	14,06,535	88,717	6,930	1,630	15,03,812	21,494	13,416	253	38,163	21,874
1904-05	14,64,826	92,008	5,865	483	15,63,182	10,072	17,940	270	28,282	17,928
1905-06	14,61,519	88,913	4,649	..	15,55,081	12,540	21,385	337	34,262	16,898
1906-07	13,97,650	91,491	3,193	..	14,92,334	12,376	18,341	411	31,128	19,010
1907-08	15,82,351	96,456	2,693	..	16,81,500	14,034	22,162	265	36,461	17,181
1908-09	18,13,043	96,270	1,953	..	19,11,266	16,717	23,202	410	40,329	18,921
1909-10	20,06,516	1,08,938	1,203	..	21,16,657	19,033	25,309	327	44,669	18,581
1910-11	23,38,566	1,05,005	660	..	24,44,231	13,892	24,815	300	39,007	27,108
1911-12	20,74,592	1,15,048	252	..	21,89,892	12,979	26,129	296	34,404	19,629
1912-13	23,24,568	1,27,707	27	..	24,52,362	14,339	25,737	322	40,398	18,696
1913-14	24,41,228	1,30,894	2	..	25,72,124	14,915	28,921	292	44,128	19,283
1914-15	23,06,660	1,27,954	..	..	24,34,614	14,582	23,831	297	38,710	9,929
1915-16	26,30,754	1,19,500	2	..	27,50,265	16,251	26,429	271	43,011	6,991
1916-17	27,71,173	1,13,144	9	..	28,84,323	17,178	24,933	230	42,441	11,301
1917-18	28,37,478	1,07,641	..	..	29,45,119	17,594	24,278	256	42,128	12,450
1918-19	27,21,513	96,025	..	..	28,17,538	16,671	22,592	327	39,590	9,761
1919-20	31,32,137	1,11,195	..	..	32,43,332	19,159	23,388	..	42,547	10,314

NOTE—Figures for Berar are included with effect from 1903-04

No. 78.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL in the CENTRAL PROVINCES AND BERAR, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Bombay and Calcutta
	Impressed stamps	Im-pressed labels	Hundis or inland bills of ex- change	One-anna receipt stamps	Foreign bills	Other stamps	Miscel- laneous receipts	TOTAL (a)	Discount and estab- lishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01	3,47,137	..	10,695	39,401	..	..	3,500	4,00,733	16,204	6,515	2,450	25,169	22,275
1901-02	4,12,329	..	11,381	34,691	..	..	5,576	4,63,977	19,485	3,572	2,899	25,956	29,207
1902-03	3,90,162	..	11,275	35,812	..	13	5,515	4,42,777	20,050	3,440	3,060	26,550	8,937
1903-04	7,03,607	749	25,714	58,339	21	5,233	5,644	7,99,307	35,750	7,119	4,605	47,474	22,123
1904-05	7,64,835	618	33,555	64,299	5	46	9,121	8,72,479	40,182	8,882	4,986	54,050	48,696
1905-06	8,80,810	614	42,169	64,494	2	..	20,524	10,08,613	42,291	7,908	9,101	59,300	31,719
1906-07	8,45,052	155	44,468	..	..	13,467	..	9,03,142	37,558	5,398	11,799	54,755	26,004
1907-08	9,58,495	606	40,745	..	3	54	12,760	10,12,663	42,414	7,345	12,381	62,140	29,389
1908-09	9,73,365	999	30,352	..	..	..	11,626	10,16,342	43,932	7,928	13,306	65,166	26,260
1909-10	9,63,786	1,160	36,627	..	..	..	16,094	10,82,667	46,584	8,645	10,557	65,786	26,821
1910-11	9,45,733	1,243	51,333	..	..	..	16,663	10,79,972	52,839	13,261	9,665	75,765	24,651
1911-12	10,26,731	1,032	58,829	..	..	..	18,518	11,70,110	58,087	6,914	9,313	74,314	26,246
1912-13	11,17,630	732	58,140	..	..	..	20,305	12,61,807	60,946	7,619	9,300	77,865	20,432
1913-14	12,25,554	1,263	49,994	..	..	..	25,567	13,67,378	66,260	9,030	10,902	86,192	17,898
1914-15	10,70,668	1,454	20,712	..	..	..	28,845	11,86,679	57,263	8,745	11,208	77,216	18,250
1915-16	10,80,412	1,143	21,373	..	..	..	26,448	11,94,376	58,028	11,871	11,810	81,709	17,155
1916-17	11,79,616	2,307	23,071	..	..	..	28,029	12,98,023	63,387	11,932	11,462	86,781	14,768
1917-18	11,90,648	1,866	24,479	..	..	9	25,197	13,07,199	63,416	10,787	11,664	85,867	14,792
1918-19	12,79,666	1,542	21,177	..	..	3	24,486	13,91,874	67,562	10,924	12,443	90,929	15,323
1919-20	17,05,611	2,261	24,816	..	..	1	30,876	18,28,565	87,896	9,355	16,219	1,13,470	17,228

(a) Includes Rs. 65,000 annually from 1909-10 as contribution on account of unified stamps

No. 79.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for ASSAM, from 1900-01 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta
	Judicial stamps	Non-judi- cial stamps	TOTAL	Discount and estab- lishment for sale of stamps	Refunds	Other charges	TOTAL		
1900-01	6,85,750	2,60,780	9,46,530	19,240	6,290	330	25,770	9,20,760	19,905
1901-02	6,93,047	2,55,173	9,48,220	19,256	4,973	366	24,595	9,23,625	29,472
1902-03	7,29,539	2,94,679	10,24,218	21,090	5,629	719	27,438	9,96,780	22,083
1903-04	7,08,688	2,78,757	9,87,445	20,705	6,798	383	27,886	9,59,559	21,952
1904-05	7,22,725	2,75,936	9,98,661	21,065	5,529	203	26,797	9,71,864	19,863
1905-06 (a)	65,00,024	22,60,082	87,60,106	1,85,654	40,049	2,859	2,28,562	85,31,544	97,354
1906-07	65,23,587	25,45,128	90,68,715	1,99,518	42,535	5,441	2,47,494	88,21,221	1,76,239
1907-08	69,81,136	26,57,754	96,38,890	2,08,053	39,252	6,356	2,53,661	93,85,229	2,06,012
1908-09	72,68,786	26,71,178	99,39,964	2,10,947	44,423	7,040	2,62,410	96,77,554	1,96,976
1909-10	75,04,062	26,59,866	1,01,63,928	2,11,557	41,106	6,572	2,59,235	99,04,693	2,01,567
1910-11	80,52,132	26,21,396	1,06,73,528	2,13,511	45,784	6,658	2,65,953	1,04,07,575	1,82,812
1911-12 (a)	8,77,199	3,08,742	11,85,941	24,020	13,747	2,624	40,391	11,45,550	26,300
1912-13	9,42,356	3,38,635	12,80,991	26,629	8,719	1,372	36,720	12,44,271	26,080
1913-14	9,59,419	3,78,803	13,38,222	29,311	8,679	1,770	39,760	12,98,462	28,239
1914-15	10,30,414	3,80,097	14,10,511	29,816	8,952	2,488	41,256	13,69,255	31,549
1915-16	10,34,322	3,68,753	14,03,075	29,010	9,552	2,147	40,709	13,62,366	16,938
1916-17	10,59,125	3,54,216	14,13,341	28,301	9,142	1,674	39,117	13,74,224	18,646
1917-18	11,07,951	2,87,997	13,95,948	24,855	7,889	1,798	34,542	13,61,406	16,864
1918-19	11,05,451	3,12,374	14,17,825	26,145	7,017	2,034	35,196	13,82,629	18,480
1919-20	12,08,050	4,37,125	16,45,175	33,445	9,314	2,482	45,241	15,99,934	22,470

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes in 1905 and 1912

No. 80.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for ASSAM, from 1900-01 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	6,36,780	34,220	14,750	..	6,85,750	16,580	4,300	200	11,080	6,106
1901-02 . . .	6,45,491	33,201	14,355	..	6,93,047	6,593	3,350	240	10,183	7,209
1902-03 . . .	6,75,592	38,548	15,399	..	7,29,539	6,932	2,806	432	10,170	9,145
1903-04 . . .	6,52,558	40,465	15,664	1	7,08,688	6,891	2,666	291	9,848	7,417
1904-05 . . .	6,63,011	43,393	16,321	..	7,22,725	7,119	2,977	101	10,197	8,391
1905-06 (a) . . .	59,90,693	3,52,778	1,56,553	..	65,00,024	64,745	27,589	25	92,359	32,038
1906-07 . . .	60,11,894	3,56,318	1,55,375	..	65,23,587	64,947	26,141	1,916	93,004	59,581
1907-08 . . .	64,26,308	3,82,475	1,72,353	..	69,81,136	69,744	23,480	2,038	95,262	70,483
1908-09 . . .	66,97,605	3,94,895	1,76,286	..	72,68,786	72,725	26,032	5,150	1,03,907	70,445
1909-10 . . .	69,29,381	3,98,395	1,76,286	..	75,04,062	74,484	23,770	1,637	99,891	69,969
1910-11 . . .	74,55,617	4,07,172	1,85,671	3,672	80,52,132	79,800	23,648	1,551	1,09,999	68,711
1911-12 (a) . . .	8,07,702	50,416	19,064	17	8,77,199	8,574	9,481	664	18,719	9,870
1912-13 . . .	8,69,651	52,399	20,306	..	9,42,356	9,280	4,295	568	14,143	10,089
1913-14 . . .	8,81,485	56,262	21,672	..	9,59,419	9,883	4,256	692	14,831	11,278
1914-15 . . .	9,46,851	60,604	22,959	..	10,30,414	10,272	5,565	534	16,371	14,023
1915-16 . . .	9,53,658	58,845	21,819	..	10,34,322	10,165	6,406	746	17,317	5,292
1916-17 . . .	9,77,363	59,588	22,174	..	10,59,125	10,304	5,822	577	16,703	6,326
1917-18 . . .	10,30,598	55,835	21,718	..	11,07,951	10,661	5,083	673	16,417	4,464
1918-19 . . .	10,31,968	51,693	21,790	..	11,05,451	10,693	2,465	553	13,711	5,480
1919-20 . . .	11,30,166	53,708	24,176	..	12,08,050	11,616	5,757	751	18,124	4,840

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes made in 1905 and 1912

No. 81.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for ASSAM, from 1900-01 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta
	Impressed stamps	Impressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1900-01 . . .	2,31,640	..	470	16,810	..	6,910	4,950	2,60,780	12,660	1,900	130	14,690	13,799
1901-02 . . .	2,24,961	113	1,377	15,446	..	8,455	4,821	2,55,173	12,663	1,623	126	14,412	12,263
1902-03 . . .	2,56,078	345	480	16,647	..	6,902	14,227	2,94,679	14,158	2,823	287	17,268	12,938
1903-04 . . .	2,48,411	289	216	16,507	..	7,169	6,165	2,78,757	13,814	4,132	92	18,038	14,535
1904-05 . . .	2,44,919	25	521	16,309	30	6,825	7,307	2,75,936	13,946	2,552	102	16,600	11,472
1905-06 (a) . . .	20,51,267	..	30,158	92,696	7	66,016	19,938	22,60,082	1,20,909	12,460	2,834	1,36,203	65,316
1906-07 . . .	23,18,583	..	38,296	1,10,000	..	57,565	20,684	25,45,128	1,34,571	16,394	3,525	1,54,490	1,16,658
1907-08 . . .	24,24,358	1,000	31,427	1,10,000	80	68,568	22,331	26,57,754	1,38,309	15,772	4,318	1,58,399	1,35,529
1908-09 . . .	24,34,423	378	27,834	1,10,000	151	68,530	29,862	26,71,178	1,38,222	18,391	1,890	1,58,503	1,26,531
1909-10 . . .	24,24,312	1,740	22,803	1,10,000	138	70,564	30,309	26,59,866	1,37,073	17,336	4,935	1,59,344	1,31,598
1910-11 . . .	23,78,604	8,421	27,343	1,10,000	159	69,933	26,936	26,21,396	1,33,711	17,136	5,107	1,55,954	1,14,101
1911-12 (a) . . .	2,91,644	3,266	218	..	..	7,820	5,794	3,08,742	15,446	4,266	1,960	21,672	16,490
1912-13 . . .	3,22,521	718	7	..	..	8,183	7,206	3,38,635	17,349	4,424	804	22,577	15,991
1913-14 . . .	3,60,875	974	2	..	..	8,202	8,750	3,78,803	19,428	4,423	1,078	24,929	16,961
1914-15 . . .	3,62,233	873	..	..	..	8,839	8,167	3,80,097	19,544	3,337	1,954	24,835	17,526
1915-16 . . .	3,49,775	1,465	3	..	..	8,779	8,731	3,68,753	18,845	3,146	1,401	23,392	11,646
1916-17 . . .	3,36,257	729	1	..	..	9,073	8,156	3,54,216	17,997	3,320	1,097	22,414	12,320
1917-18 . . .	2,68,960	1,073	6	..	..	9,235	8,723	2,87,997	14,194	2,806	1,125	18,125	12,400
1918-19 . . .	2,92,812	985	1	..	..	10,017	8,559	3,12,374	15,452	4,552	1,481	21,485	13,000
1919-20 . . .	4,16,172	1,433	1	..	1	9,766	9,752	4,37,125	21,829	3,557	1,731	27,117	17,630

(a) Variations in the figures for 1905-06 and 1911-12 are mainly due to the territorial changes made in 1905 and 1912

No. 82.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL		
1901-02	2,50,026	1,36,695	3,86,721	9,088	6,187	3,337	18,612	3,68,109	8,300
1902-03	2,40,931	1,50,597	3,91,528	9,276	5,461	2,489	17,226	3,74,302	7,001
1903-04	2,40,562	1,46,257	3,86,819	9,244	6,064	1,585	16,893	3,69,926	6,290
1904-05	2,39,787	1,34,574	3,74,361	9,154	6,407	3,302	18,863	3,55,498	7,374
1905-06	2,63,479	1,50,493	4,13,972	9,433	7,554	2,292	19,279	3,94,693	6,110
1906-07	2,65,010	1,56,644	4,21,654	9,330	5,751	2,691	17,762	4,03,892	5,467
1907-08	2,89,287	1,77,186	4,66,473	10,308	7,137	2,103	19,548	4,46,925	5,982
1908-09	2,93,899	1,92,636	4,86,535	11,140	7,883	2,492	21,515	4,65,020	6,629
1909-10	3,22,675	1,98,709	5,21,384	11,253	8,550	1,896	21,699	4,99,685	5,763
1910-11	3,20,253	1,83,005	5,03,258	10,411	7,716	2,446	20,573	4,82,685	8,629
1911-12	3,55,082	2,15,698	5,70,780	12,004	10,470	2,458	24,932	5,45,848	6,517
1912-13	3,71,638	2,18,484	5,90,122	12,355	11,412	2,324	26,091	5,64,031	7,325
1913-14	4,34,153	2,34,324	6,68,477	13,156	12,342	3,204	28,702	6,39,775	8,762
1914-15	4,02,020	2,19,377	6,21,397	12,532	9,778	3,992	26,302	5,95,095	5,123
1915-16	4,41,541	2,35,531	6,77,072	13,375	13,975	3,334	30,684	6,46,388	4,761
1916-17	4,49,191	2,58,133	7,07,324	14,447	12,383	5,272	32,102	6,75,222	7,884
1917-18	4,53,805	2,76,534	7,30,339	15,281	12,917	4,634	32,832	6,97,507	5,704
1918-19	4,63,685	3,08,628	7,72,313	16,176	12,704	4,413	33,293	7,39,020	7,710
1919-20	5,17,773	3,58,227	8,76,000	18,210	18,458	3,927	40,595	8,35,405	6,687

No. 83.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1919-20

	RECEIPTS					CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of stamps for copies	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	2,42,171	..	6,851	1,004	2,50,026	2,482	4,498	1,972	8,952	2,466
1902-03	2,32,422	..	6,172	2,337	2,40,931	2,239	3,103	1,436	6,778	1,229
1903-04	2,33,405	..	6,225	932	2,40,562	2,289	4,221	887	7,397	1,738
1904-05	2,32,810	..	6,269	708	2,39,787	2,601	4,690	1,738	9,029	2,064
1905-06	2,55,243	..	6,577	1,659	2,63,479	2,721	3,999	1,521	8,241	1,621
1906-07	2,58,486	..	6,524	..	2,65,010	2,753	3,585	1,644	7,982	1,170
1907-08	2,82,336	..	6,951	..	2,89,287	2,837	4,700	1,288	8,825	933
1908-09	2,87,074	..	6,734	91	2,93,899	2,992	4,871	1,537	9,400	790
1909-10	3,14,516	..	7,477	682	3,22,675	2,814	5,017	1,017	8,848	1,111
1910-11	3,11,727	..	7,282	1,244	3,20,253	2,729	4,047	1,425	8,201	1,937
1911-12	3,45,735	..	7,977	1,370	3,55,082	2,923	6,706	1,423	11,052	845
1912-13	3,62,623	..	8,244	771	3,71,638	3,035	5,305	1,162	9,502	318
1913-14	4,24,113	..	8,567	1,473	4,34,153	3,231	6,871	1,841	11,943	1,662
1914-15	3,91,118	..	8,512	2,390	4,02,020	3,301	5,829	2,330	11,460	810
1915-16	4,30,486	..	8,828	2,227	4,41,541	3,460	7,709	1,949	13,118	656
1916-17	4,38,116	..	8,977	2,098	4,49,191	3,688	5,894	3,108	12,690	1,141
1917-18	4,43,382	..	9,344	1,079	4,53,805	3,760	4,437	2,708	10,905	913
1918-19	4,53,042	..	9,073	1,570	4,63,685	3,889	5,155	2,544	11,588	919
1919-20	5,05,227	..	9,780	2,766	5,17,773	4,016	8,225	2,287	14,528	773

NOTE.—Formed as a separate Administration with effect from the 9th November 1901, but the receipts and charges for 1901-02 are for the whole year for the five districts, formerly belonging to the Punjab, which constitute the new province

No. 84.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL for the NORTH-WEST FRONTIER PROVINCE, from 1901-02 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	One-anna receipt stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1901-02	1,17,881	5	2,799	12,767	..	2,534	709	1,36,695	6,606	1,689	1,365	9,660	5,834
1902-03	1,30,690	26	3,399	12,092	..	2,232	2,158	1,50,597	7,037	2,358	1,053	10,448	5,772
1903-04	1,26,058	125	3,433	12,064	1	2,195	2,381	1,46,257	6,955	1,843	698	9,496	4,552
1904-05	1,14,108	166	3,825	12,241	2	2,374	1,858	1,34,574	6,553	1,717	1,564	9,834	5,310
1905-06	1,29,376	164	3,955	12,201	2	2,662	2,133	1,50,493	6,712	3,555	771	11,038	4,489
1906-07	1,32,762	186	4,040	15,000	4	2,666	1,986	1,56,644	6,577	2,156	1,047	9,780	4,297
1907-08	1,53,801	198	3,406	15,000	5	2,869	1,907	1,77,186	7,471	2,437	815	10,723	5,049
1908-09	1,68,560	137	4,676	15,000	..	2,778	1,485	1,92,636	8,148	3,012	955	12,115	5,839
1909-10	1,74,307	861	4,754	15,000	12	2,695	1,080	1,98,709	8,439	3,533	879	12,851	4,652
1910-11	1,57,638	2,263	4,284	15,000	12	2,523	1,285	1,83,005	7,682	3,669	1,021	12,372	6,692
1911-12	1,88,308	2,541	5,362	15,000	23	2,477	1,987	2,15,698	9,081	3,764	1,035	13,880	5,672
1912-13	1,92,462	110	6,416	15,000	14	2,798	1,684	2,18,484	9,320	6,107	1,162	16,589	6,007
1913-14	2,06,741	43	6,469	15,000	69	2,899	3,103	2,34,324	9,925	5,471	1,363	16,759	7,100
1914-15	1,95,628	15	3,747	15,000	36	2,822	2,129	2,19,377	9,231	3,949	1,662	14,842	4,313
1915-16	2,11,084	126	4,450	15,000	10	2,891	1,970	2,35,531	9,915	6,266	1,385	17,566	4,105
1916-17	2,31,501	165	4,861	15,000	75	2,618	3,913	2,58,133	10,759	6,689	2,164	19,412	6,743
1917-18	2,49,348	115	5,171	15,000	10	2,824	4,066	2,76,534	11,521	8,480	1,926	21,927	4,791
1918-19	2,82,878	287	3,603	15,000	112	2,808	3,940	3,08,628	12,287	7,549	1,869	21,705	6,791
1919-20	3,32,871	214	3,505	15,000	138	3,443	3,056	3,58,227	14,194	10,233	1,640	26,067	5,914

No. 85.—RECEIPTS and CHARGES (in rupees) on account of STAMPS for DELHI*, from 1912-13 to 1919-20

	RECEIPTS			CHARGES				Net receipts	Cost of general supervision	Cost of stamps supplied by the Stamp Office, Calcutta and Karachi (b)
	Judicial stamps	Non-judicial stamps	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL			
1912-13(a)	81,836	62,659	1,44,495	2,825	3,311	578	6,714	1,37,781	..	..
1913-14	1,86,032	1,20,617	3,06,649	5,504	5,782	100	11,386	2,95,263	..	1,386
1914-15	1,99,839	1,27,415	3,27,254	4,884	10,573	1,047	16,504	3,10,750	..	774
1915-16	2,08,404	1,14,789	3,23,193	4,997	7,485	1,434	13,916	3,09,277	..	..
1916-17	2,06,858	1,46,137	3,52,995	5,467	7,168	1,365	14,000	3,38,995	..	..
1917-18	2,34,076	1,72,706	4,06,782	6,450	6,944	1,178	14,572	3,92,210	..	1,469
1918-19	2,96,974	1,92,089	4,89,063	6,369	15,213	2,143	23,725	4,65,338	..	221
1919-20	3,06,424	2,64,649	5,71,073	8,161	13,346	1,698	23,205	5,47,868	..	1,060

(b) From 1917-18 the figures relate to the cost of stamps supplied from the central depot at Karachi

No. 86.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of JUDICIAL STAMPS for DELHI*, from 1912-13 to 1919-20

	RECEIPTS				CHARGES				Cost of judicial stamps supplied by the Stamp Office, Calcutta and Karachi
	Sale of court-fee stamps	Sale of plain paper used with labels	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1912-13 (a)	80,748	1,088	..	81,836	495	1,907	371	2,773	..
1913-14	1,83,501	1,980	551	1,86,032	1,025	1,988	61	3,074	404
1914-15	1,97,733	1,598	508	1,99,839	1,027	5,899	300	7,226	187
1915-16	2,06,337	1,650	417	2,08,404	1,082	3,153	500	4,740	..
1916-17	2,04,873	1,688	297	2,06,858	1,270	1,828	455	3,553	..
1917-18	2,31,626	2,085	365	2,34,076	1,104	2,170	294	3,568	338
1918-19	2,93,190	2,055	1,729	2,96,974	906	3,214	536	4,656	33
1919-20	3,03,917	1,957	550	3,06,424	1,289	4,911	698	6,898	297

No. 87.—DETAILS of RECEIPTS and CHARGES (in rupees) on account of STAMPS other than JUDICIAL DELHI*, from 1912-13 to 1919-20

	RECEIPTS								CHARGES				Cost of stamps other than judicial supplied by the Stamp Office, Calcutta and Karachi
	Impressed stamps	Im-pressed labels	Hundis or inland bills of exchange	Half anna and One-anna unified stamps	Foreign bills	Other stamps	Miscellaneous receipts	TOTAL	Discount and establishment for sale of stamps	Refunds	Other charges	TOTAL	
1912-13(a)	42,218	213	13,544	..	6,204	125	355	62,659	2,330	1,404	207	3,941	..
1913-14	79,974	166	19,788	..	18,315	373	2,001	1,20,617	4,479	3,794	39	8,312	982
1914-15	1,06,070	894	11,472	..	7,113	405	1,461	1,27,415	3,857	4,674	747	9,278	587
1915-16	92,940	123	10,957	..	9,053	229	1,487	1,14,789	3,915	4,327	934	9,176	..
1916-17	1,06,477	3,846	15,163	..	18,176	354	2,121	1,46,137	4,197	5,340	910	10,447	..
1917-18	1,33,830	775	19,170	..	15,792	542	2,597	1,72,706	5,346	4,774	884	11,004	1,131
1918-19	1,53,154	152	18,941	..	12,802	4,007	3,033	1,92,089	5,463	11,999	1,607	19,069	188
1919-20	2,02,276	6,199	26,358	..	19,112	1,559	9,145	2,64,649	6,872	8,435	1,000	16,307	763

* Constituted a separate province out of the Punjab in 1912

(a) Statistics are for 6 months from October 1912 to March 1913

EXCISE

[For TABLES, SEE PAGES 210 to 250]

During the ten years ending with 1919-20 the net receipts from excise duties increased from R9,91,97,000 to R18,13,96,000, the increase being at the rate of 83 per cent. The receipts from opium (consumed in India, not exported) rose from R1,55,56,000 to R2,58,90,000, being at the rate of 66 per cent. The net receipts from liquors and from drugs other than opium (including miscellaneous receipts) rose from R8,36,40,000 to R15,55,05,000, the increase being at the rate of 86 per cent. The revenue from drugs (excluding opium) has risen in the ten years from R1,06,96,000 to R1,78,97,000, the increase being at the rate of 67 per cent.

The consumption that is, the taxation, works out to 12 annas and 1 pie per head of population in British India for 1919-20, as against, 6 annas and 11 pies for 1909-10. The consumption for 1919-20, province by province, is shown in the table below.

	Consumption per head. Rs. A. P.		Consumption per head. Rs. A. P.
India, General	0 5 9	Bihar and Orissa	0 5 11
Bengal	0 6 4	Burma	0 15 9
Madras	1 4 8	Central Provinces and Berar	1 0 11
Bombay	2 0 9	Assam	1 0 2
United Provinces	0 5 11	North-West Frontier Province	0 5 0
Punjab	0 9 11	Delhi	1 8 0
		AVERAGE	0 12 1

The figures formerly given in these tables were revised in 1905, owing mainly to the inclusion of the duty on Malwa opium realised in the Punjab from 1882-83, the exclusion of certain receipts on account of the Excluded Local Funds in the Central India Agencies from 1893-94, and the inclusion of the license and distillery fees and duties realised in the Military Department from 1897-98 and of the excise revenue for Bangalore from 1900-01, which had formerly been omitted from the head "India, general."

Until 1903-04 the receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for these provinces have since been revised and the receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out for all the years except in the case of Allahabad, where the receipts prior to 1901-02 are not available.

EXCISE*

No. 88.—RECEIPTS and CHARGES (in rupees) under EXCISE in BRITISH INDIA, in each official year from 1900-01 to 1919-20

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium Excise.	Total receipts					
1900-01	4,23,45,156	4,62,263	59,13,399	1,59,937	1,03,17,621	5,91,98,376	4,88,80,755	25,23,803	4,63,56,947	1,03,17,621	5,66,74,568
1901-02	4,47,21,777	4,57,741	61,83,873	1,66,845	1,01,57,610	6,16,87,846	5,15,30,236	25,26,288	4,90,03,948	1,01,57,610	5,91,61,558
1902-03	4,76,91,766	5,33,209	66,85,846	1,61,607	1,08,17,526	6,58,89,954	5,50,72,428	28,76,970	5,21,95,458	1,08,17,526	6,30,12,984
1903-04	5,42,06,254	5,82,606	72,39,683	2,46,933	1,26,81,626	7,49,57,002	6,22,75,376	32,78,336	5,89,97,040	1,26,81,626	7,16,78,666
1904-05	5,70,61,069	5,84,154	68,03,094	2,39,100	1,29,93,733	7,76,81,150	6,46,87,417	35,58,337	6,11,29,080	1,29,93,733	7,41,22,813
1905-06	6,19,82,966	5,94,529	88,13,435	2,92,060	1,36,54,434	8,53,37,424	7,16,82,990	38,83,446	6,77,99,544	1,36,54,434	8,14,53,978
1906-07	6,48,15,118	5,66,395	88,13,689	2,66,923	1,39,94,572	8,84,56,697	7,44,62,125	40,97,789	7,03,64,336	1,39,94,572	8,43,58,908
1907-08	6,87,37,319	6,37,050	88,49,503	2,71,407	1,47,06,364	9,32,01,643	7,84,95,279	46,86,078	7,38,09,201	1,47,06,364	8,85,15,565
1908-09	7,04,54,433	7,81,308	94,06,474	3,15,822	1,48,49,348	9,58,07,385	8,09,58,037	61,32,515	7,48,25,522	1,48,49,348	8,96,74,870
1909-10	7,21,21,771	7,49,989	98,83,334	3,98,370	1,48,71,916	9,80,25,380	8,31,53,464	61,95,528	7,69,57,936	1,48,71,916	9,18,29,852
1910-11	7,79,63,543	8,38,667	1,06,95,781	3,56,590	1,55,56,205	10,54,10,786	8,98,54,581	62,14,273	8,36,40,308	1,55,56,205	9,91,96,513
1911-12	8,56,47,641	9,23,828	1,13,85,744	4,01,157	1,57,46,775	11,41,05,045	9,83,58,370	64,59,350	9,18,99,020	1,57,46,775	10,76,45,795
1912-13	9,29,26,370	8,37,383	1,21,57,163	4,27,455	1,78,24,011	12,32,72,382	10,54,48,371	67,31,622	9,87,16,749	1,78,24,011	11,65,40,760
1913-14	9,87,18,287	8,25,587	1,36,59,163	4,82,100	1,93,66,587	13,30,51,724	11,36,85,157	70,28,194	10,66,56,943	1,93,66,587	12,60,23,530
1914-15	9,77,06,773	9,88,003	1,40,21,312	5,99,663	1,94,99,479	13,28,15,230	11,33,15,751	75,01,389	10,58,14,362	1,94,99,479	12,53,13,841
1915-16	9,29,48,755	10,29,561	1,42,66,894	5,51,297	2,05,45,065	12,93,41,572	10,87,96,507	77,16,428	10,10,80,079	2,05,45,065	12,16,25,144
1916-17	9,96,85,481	18,80,373	1,48,06,031	5,74,101	2,11,46,200	13,80,92,186	11,69,45,986	78,21,327	10,91,24,659	2,11,46,200	13,02,70,859
1917-18	11,09,90,299	30,07,474	1,49,29,448	6,10,518	2,28,05,037	15,23,42,776	12,95,37,739	79,80,098	12,15,57,641	2,28,05,037	14,43,62,678
1918-19	12,80,52,740	36,15,693	1,59,21,379	7,59,909	2,42,25,170	17,25,74,891	14,83,49,721	88,41,964	13,95,07,757	2,42,25,170	16,37,32,927
1919-20	14,39,45,170	32,51,303	1,78,96,799	8,57,146	2,58,90,064	19,18,40,482	16,59,50,418	1,04,44,949	15,55,05,469	2,58,90,064	18,13,95,533

No. 89.—RECEIPTS and CHARGES (in rupees) at the CAPITAL CITIES of the several PROVINCES,† in each official year from 1900-01 to 1919-20

	RECEIPTS FROM LICENSE FEE, DUTY, AND OTHER ITEMS						Total receipts other than opium	Charges other than cost of opium	Net receipts excluding opium	Net receipts from opium	TOTAL NET RECEIPTS
	Spirits	Beer	Drugs other than opium	Miscellaneous receipts	Opium Excise.	Total receipts					
1900-01	57,35,862	26,020	6,47,880	24,338	14,80,537	79,14,637	64,34,100	3,20,307	61,13,793	14,80,537	75,94,330
1901-02	59,13,155	29,901	7,25,124	21,428	14,52,194	81,41,802	66,89,608	2,84,116	64,05,492	14,52,194	78,57,686
1902-03	62,08,706	25,926	7,63,997	14,858	12,71,307	82,84,794	70,13,487	3,15,117	66,98,370	12,71,307	79,69,677
1903-04	68,33,346	26,916	8,46,351	36,374	13,43,622	90,87,109	77,43,487	3,89,966	73,53,521	13,43,622	86,97,143
1904-05	72,93,264	29,509	9,44,593	12,023	13,78,320	96,57,709	82,79,389	4,55,490	78,23,899	13,78,320	92,02,219
1905-06	73,35,398	32,243	11,56,961	27,261	14,91,365	1,00,43,228	85,51,863	4,49,760	81,02,103	14,91,365	95,93,468
1906-07	73,80,682	29,800	9,81,756	28,328	15,05,744	99,26,310	84,20,566	4,54,716	79,65,850	15,05,744	94,71,594
1907-08	80,01,984	26,118	9,57,259	26,811	17,36,075	1,07,43,247	90,12,172	4,88,373	85,23,799	17,36,075	1,02,59,874
1908-09	75,92,697	45,329	10,27,823	36,279	16,66,258	1,03,68,386	87,02,123	5,91,100	81,11,023	16,66,258	97,77,286
1909-10	78,84,067	33,922	11,50,327	52,406	13,79,258	1,04,99,980	91,20,722	6,54,972	84,65,750	13,79,258	98,45,008
1910-11	1,09,67,829	45,182	12,22,272	57,015	14,37,533	1,37,29,831	1,22,92,298	6,60,054	1,16,32,662	14,37,533	1,30,70,195
1911-12	1,18,12,972	45,459	11,79,145	71,614	14,25,047	1,45,34,237	1,31,09,190	7,19,998	1,23,89,192	14,25,047	1,38,14,229
1912-13	1,22,95,347	11,171	12,04,470	93,611	14,14,750	1,50,19,349	1,36,04,599	7,07,049	1,28,97,550	14,14,750	1,43,12,300
1913-14	1,24,45,277	..	13,83,273	1,38,756	14,29,904	1,53,97,210	1,39,67,306	6,39,185	1,32,26,121	14,29,904	1,46,56,025
1914-15	1,28,55,220	..	13,60,793	1,41,292	15,46,385	1,58,83,690	1,43,37,305	7,60,272	1,35,77,033	15,46,385	1,51,23,418
1915-16	1,32,67,665	..	14,35,160	1,03,284	17,27,327	1,65,33,436	1,43,06,109	8,02,997	1,40,03,112	17,27,327	1,57,30,439
1916-17	1,38,45,654	3,74,775	16,13,712	1,19,576	17,00,819	1,76,54,536	1,59,53,717	9,12,587	1,50,41,130	17,00,819	1,67,42,949
1917-18	1,69,24,511	5,83,230	16,61,045	97,605	20,38,790	2,13,05,181	1,92,66,391	9,19,824	1,83,46,567	20,38,790	2,03,85,357
1918-19	2,05,56,220	9,54,567	17,56,723	1,13,342	20,21,417	2,54,02,269	2,33,80,852	9,75,446	2,24,05,406	20,21,417	2,44,26,823
1919-20	2,31,03,872	7,01,811	21,18,191	1,57,865	20,52,910	2,81,34,649	2,60,81,739	11,50,486	2,49,31,253	20,52,910	2,69,84,163

NOTE.—Until 1903-04 receipts on account of license fees for *tari* and opium in the United Provinces were included under the head "Miscellaneous receipts." The figures for the United Provinces have now been revised and receipts on account of license fees for *tari* are shown under the head of "spirits" and those for opium license fees under the head of "opium." The revision has been carried out for all the years except in the case of Allahabad where the receipts prior to 1901-02 are not available

* Compiled from special official returns
† Except Bihar and Orissa

No. 90.

Receipts and Charges on account of spirits, Beer and Drugs (other than opium,) in each year from 1900-01 to 1919-20.

No. 90.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
RECEIPTS—										
<i>Spirits—</i>										
India, General†	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356
Burma	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592
Assam	7,20,870	7,26,635	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472
Bengal	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,184	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109
Oudh	14,03,363	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598
Punjab	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	1,05,933	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440
Bombay	88,68,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010
Central Provinces	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	49,12,727
Madras	1,24,68,954	1,31,79,115	1,43,80,453	1,63,63,543	1,73,42,017	1,75,95,144	1,89,59,267	2,13,09,399	2,36,31,625	2,48,15,464
TOTAL	4,23,45,156	4,47,21,777	4,76,91,766	5,42,06,254	5,70,61,069	6,19,82,966	6,48,15,118	6,87,37,319	7,04,54,433	7,21,21,771
<i>Beer—</i>										
India, General†	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,37,902	1,56,972	1,67,928	1,51,033
Burma	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875
Assam	..	..	..	..	..	..	..	..	..	..
Bengal	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	13,920
United Provinces :										
Agra	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871
Oudh	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459
Punjab	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,380
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	..	..	..	..	..	..	..	..	..
Bombay	23,293	45,188	33,674	34,493	31,027	22,114	13,363	15,190	52,447	47,585
Central Provinces	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	9,039
Madras	58,620	48,730	86,026	1,13,216	97,705	1,53,387	1,31,361	2,39,402	1,79,744	1,84,824
TOTAL	4,62,263	4,57,741	5,33,209	5,82,506	5,84,154	5,94,529	5,66,395	6,37,050	7,31,308	7,49,989
<i>Drugs—other than opium—</i>										
India, General†	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021
Burma	18	23	23	20	33	82	105	124	147	319
Assam	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,32,082	16,67,038	17,15,400	18,12,995	20,90,935
Bengal	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	23,52,787	23,12,314	27,80,663	29,48,432	31,15,331
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	9,49,969	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,31,063	13,92,979	14,03,115	13,26,386
Oudh	5,19,880	3,37,769	4,16,980	5,81,843	6,04,913	6,19,637	5,37,607	4,63,053	5,29,152	5,07,135
Punjab	3,21,540	2,84,130	3,21,125	3,56,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	36,406	38,107	50,690	41,833	55,590	65,310	62,710	69,410	73,299
Bombay	4,33,185	4,81,442	4,86,388	5,01,166	8,17,932	8,63,465	7,81,866	9,21,147	9,89,361	11,01,505
Central Provinces	1,79,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,96,979
Madras	2,06,830	2,55,425	2,99,590	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826
TOTAL	59,13,399	61,83,873	66,85,846	72,39,683	68,03,094	88,13,435	88,13,689	88,49,503	94,06,474	98,83,334
<i>Miscellaneous Receipts—</i>										
India, General†	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	1,465
Burma	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967	85,067
Assam	854	585	692	1,089	962	17,533	15,752	16,490	17,040	15,846
Bengal	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396	23,829
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	1,358	1,949	1,456	1,162	1,567	1,681	6,134	2,309	1,839	6,551
Oudh	815	872	866	1,012	1,094	1,220	1,677	1,602	989	747
Punjab	896	800	571	1,123	388	640	740	650	757	12,390
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	105	89	33	10	44	103	33	115	224
Bombay	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	1,41,354
Central Provinces	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,637	18,643	14,084
Madras	71,030	84,225	64,242	71,699	72,786	77,377	80,316	79,954	79,780	96,833
TOTAL	1,59,937	1,66,845	1,61,607	2,46,933	2,39,100	2,92,060	2,66,923	2,71,407	3,15,822	3,98,370
TOTAL RECEIPTS	4,88,80,755	5,15,30,236	5,50,72,428	6,22,75,876	6,46,87,417	7,16,82,990	7,44,62,125	7,84,95,279	8,09,58,027	8,31,53,464
CHARGES—										
India, General†	23,694	23,019	22,748	24,410	23,623	26,813	41,451	71,789	43,058	52,878
Burma	2,17,713	2,31,131	4,35,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358	12,53,192
Assam	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742
Bengal	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578	8,80,259
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	1,87,513
Oudh	20,512	20,772	19,016	23,120	23,553	22,147	24,580	40,230	49,317	70,187
Punjab	58,498	63,008	69,307	1,58,248	66,144	77,667	73,438	71,021	79,584	83,988
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	7,124	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336
Bombay	3,45,696	3,53,157	3,54,754	4,03,523	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,73,621
Central Provinces	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,82,623	3,21,544	3,34,247
Madras	10,06,200	9,95,471	9,74,095	9,96,930	9,99,828	10,20,010	10,08,771	10,40,324	18,47,535	18,50,631
TOTAL	25,23,308	25,26,288	28,76,970	32,78,336	35,58,337	38,83,446	40,97,789	46,86,078	61,32,515	61,95,528
NET RECEIPTS—										
India, General†	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,874	11,51,168	14,44,055	14,79,000
Burma	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,96,047	28,84,727
Assam	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511
Bengal	1,13,83,962	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,33,149
Bihar and Orissa‡	..	..	..	..	..	..	..	..	..	..
United Provinces :										
Agra	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404
Oudh	17,29,566	21,28,242	25,02,235	25,94,059	27,41,212	23,08,029	24,31,966	19,51,542	19,51,542	19,54,732
Punjab	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	23,39,957	31,87,433	33,70,304	37,88,358	33,80,055
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier†	..	1,35,320	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627
Bombay	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,833
Central Provinces	12,30,078	14,01,708	16,34,135	34,58,259	43,72,538	57,38,943	66,85,295	57,61,116	49,16,305	50,98,502
Madras	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,862	1,68,99,915	1,72,45,697	1,86,37,378	2,10,77,787	2,25,75,828	2,38,17,316
TOTAL	4,63,56,947	4,90,03,948	5,21,95,458	5,89,97,040	6,11,29,080	6,77,99,544	7,03,64,336	7,38,09,201	7,48,25,522	7,69,57,936

† See note at foot of table No. 94

‡ See note at foot of table No. 103

OPIUM), in the several PROVINCES in INDIA, in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
14,23,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,002	15,78,842	14,94,611	27,45,711	28,40,000	RECEIPTS—
37,56,253	41,33,797	42,38,035	46,03,541	53,49,165	45,84,227	47,28,637	48,65,498	52,00,714	62,00,000	India, General
26,77,800	12,26,749	14,24,346	15,49,113	15,25,571	15,41,139	15,71,777	14,77,400	16,00,000	20,00,000	Burma
1,18,39,292	70,79,461	82,65,587	89,20,858	87,33,017	83,98,533	78,10,238	90,68,170	1,07,37,004	1,08,00,000	Assam
..	64,64,933	65,36,153	71,42,949	74,44,135	67,65,127	68,79,309	75,51,198	70,53,292	83,00,000	Bengal
51,64,975	56,01,875	62,26,034	66,30,810	60,77,197	58,11,850	66,59,658	73,56,405	82,92,303	91,05,188	Bihar and Orissa
20,00,050	23,04,914	27,10,957	28,35,920	24,32,393	23,00,085	25,72,391	26,81,257	31,00,000	30,00,876	United Provinces
37,51,458	42,65,601	43,66,666	46,19,002	44,80,945	43,75,539	45,62,454	46,74,442	61,00,864	78,10,000	Agra
1,06,825	1,40,475	1,48,668	1,66,262	1,75,127	1,46,733	1,45,632	1,08,221	2,26,672	3,04,000	Oudh
1,61,99,775	1,77,16,379	1,83,58,153	1,89,65,144	1,83,32,044	1,90,45,418	2,18,57,894	2,08,75,426	3,10,86,332	3,36,13,000	Punjab
55,22,664	67,93,028	79,06,846	86,67,215	80,59,161	70,95,712	79,67,337	82,35,771	90,87,426	1,10,51,000	Delhi
2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,32,26,633	3,58,57,407	4,16,20,137	4,79,73,224	N.-W. Frontier
7,79,63,543	8,56,47,641	9,20,26,370	9,87,18,287	9,77,08,773	9,29,48,755	9,96,85,481	11,09,90,299	12,80,52,740	14,40,45,170	Bombay
1,71,918	1,88,502	1,87,003	1,83,802	2,06,261	2,36,682	3,60,415	5,29,740	6,74,492	6,30,818	Central Provinces
46,498	39,455	46,742	38,892	30,427	29,075	57,880	68,583	98,535	91,534	Madras
17,206	18,592	12,778	11,904	9,468	4,809	13,674	16,793	18,634	15,476	TOTAL
79,901	74,834	60,150	63,303	42,223	8,811	35,419	34,460	66,200	25,747	Beer
37,876	37,555	5,735	..	..	..	..	..	..	..	India, General
2,11,812	2,87,950	2,37,486	2,50,476	2,83,131	1,53,047	4,06,321	7,74,789	8,84,404	8,21,173	Burma
..	..	..	..	..	..	312	102	150	170	Assam
55,637	60,333	56,986	59,632	93,794	2,34,130	4,22,345	9,71,798	10,50,298	7,29,918	Bengal
5,853	1,398	1,014	3,954	4,401	..	..	..	..	..	United Provinces
2,11,968	2,14,709	2,29,489	2,13,624	3,18,208	3,62,407	4,87,045	6,11,137	8,23,070	9,30,491	Agra
8,38,667	9,23,823	8,37,383	8,25,587	9,88,003	10,29,561	18,80,373	30,07,474	36,15,693	32,51,303	Oudh
1,08,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	1,74,658	1,79,862	2,10,755	Punjab
261	181	118	208	1,847	1,700	155	1,042	184	214	Delhi
21,74,601	88,853	6,87,545	7,89,797	8,28,292	8,26,114	8,26,225	7,29,521	7,58,610	8,81,921	N.-W. Frontier
34,36,869	30,93,851	30,70,325	36,74,516	36,53,469	35,37,728	36,50,802	35,96,209	36,92,743	38,86,971	Bombay
..	22,15,767	23,05,586	25,82,659	26,43,100	25,86,665	26,81,618	25,18,548	25,61,045	27,43,956	Central Provinces
14,26,483	14,69,697	18,04,288	19,36,661	19,77,721	20,40,200	20,35,076	20,63,468	21,56,721	24,76,738	Madras
4,79,245	5,37,647	6,01,307	5,87,893	6,46,305	6,61,070	7,56,779	7,90,708	8,18,557	9,51,289	TOTAL
6,69,797	7,02,271	7,44,121	7,50,994	7,95,730	8,19,623	8,61,292	9,30,514	9,88,886	12,46,150	Drugs—other than Opium
..	..	..	..	..	..	..	..	..	..	India, General
69,792	78,666	1,36,445	77,945	85,982	93,779	1,04,982	1,14,543	1,46,286	1,99,010	Burma
12,51,762	12,29,122	12,26,125	14,21,423	13,94,635	15,78,271	16,80,488	18,07,016	22,37,418	25,14,416	Assam
5,28,372	6,30,596	7,39,642	8,09,212	8,50,460	8,58,687	8,87,016	8,94,325	8,88,984	10,29,099	Bengal
5,50,373	6,27,454	7,31,224	8,65,564	10,21,017	10,66,491	11,18,392	12,26,188	13,95,660	16,76,993	Bihar and Orissa
1,06,95,781	1,13,85,744	1,21,57,193	1,36,59,163	1,40,21,312	1,42,66,894	1,48,06,031	1,40,20,448	1,50,21,379	1,78,06,799	United Provinces
..	..	..	..	..	..	..	..	..	..	Agra
3,570	5,833	3,490	3,451	3,181	4,275	3,931	12,365	6,644	7,665	Oudh
70,348	89,303	1,08,046	1,59,116	1,67,853	1,14,260	1,14,164	92,634	94,624	1,30,018	Punjab
18,317	4,953	1,831	2,903	3,241	3,623	2,293	16,599	8,757	4,099	Delhi
29,363	36,510	34,158	37,667	41,638	53,588	55,816	59,212	52,466	57,715	N.-W. Frontier
..	25,220	43,439	27,694	21,876	24,504	27,272	24,396	32,491	51,045	Bombay
5,741	5,761	6,947	7,872	46,242	40,474	33,415	47,781	44,281	42,444	Central Provinces
680	1,242	1,926	2,127	1,730	2,128	2,782	2,727	3,436	2,646	Madras
3,681	1,479	1,378	2,263	3,971	7,543	5,900	4,680	3,646	4,842	TOTAL
..	..	..	..	..	..	..	..	..	..	Miscellaneous Receipts
148	20	43	66	132	50	43	64	1,140	64	India, General
97,856	91,041	84,217	34,128	77,314	60,124	71,757	68,267	68,427	63,821	Burma
24,127	20,240	28,963	44,700	26,102	27,277	29,328	30,368	32,904	43,089	Assam
1,02,750	1,19,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,109	2,50,662	3,39,045	4,49,603	Bengal
3,56,590	4,01,157	4,27,455	4,82,100	5,99,663	5,51,299	5,74,101	6,10,518	7,59,909	8,57,146	Bihar and Orissa
8,98,54,581	9,83,58,370	10,54,48,371	11,36,85,137	11,33,15,751	10,87,96,507	11,69,45,986	12,95,37,739	14,83,49,721	16,59,50,418	United Provinces
59,851	74,188	79,834	80,897	1,00,200	1,00,527	1,03,868	1,04,630	1,13,507	1,32,022	Agra
11,98,864	12,15,557	12,65,309	12,72,536	12,79,375	12,65,062	12,38,105	12,82,531	13,17,132	13,42,122	Oudh
3,09,166	1,09,765	1,14,609	1,15,385	1,37,154	1,29,550	1,41,459	1,40,217	2,61,374	1,63,604	Punjab
9,32,388	6,21,197	6,00,984	6,43,060	7,42,121	10,26,217	11,65,974	12,32,941	12,57,674	13,58,629	Delhi
..	4,96,727	5,36,154	6,02,829	6,08,945	6,14,258	6,63,482	6,69,448	7,44,822	10,14,105	N.-W. Frontier
1,86,077	2,27,550	2,36,675	2,53,465	2,84,554	2,79,709	2,56,391	3,20,697	3,41,191	3,91,070	Bombay
67,533	70,397	76,387	82,717	87,522	88,839	1,61,356	95,571	92,718	97,909	Central Provinces
1,67,982	1,76,586	2,13,475	2,03,410	2,40,814	2,56,995	2,42,987	2,54,384	2,41,821	2,66,631	Madras
12,514	14,793	13,850	17,098	13,855	16,687	16,105	17,012	21,964	24,818	TOTAL
11,86,745	12,94,750	14,08,957	15,40,633	16,91,641	14,89,227	14,50,954	14,84,006	17,36,698	19,55,891	NET RECEIPTS—
2,92,412	3,11,566	3,24,979	3,48,659	4,31,524	5,31,906	4,89,204	5,10,785	5,44,812	13,35,891	India, General
18,00,741	18,46,274	18,60,399	18,61,264	18,77,401	19,09,577	18,61,890	18,57,676	21,59,351	23,40,587	Burma
62,14,273	64,59,350	67,31,622	70,28,194	75,01,389	77,16,428	78,21,327	79,80,098	88,41,964	1,04,44,949	Assam
16,47,445	16,38,256	13,74,022	13,98,508	16,82,164	17,01,119	20,10,564	28,06,494	32,93,114	35,78,589	Bengal
26,77,494	30,47,179	31,27,632	35,28,221	42,69,987	34,63,270	36,42,731	37,45,221	41,27,925	50,45,307	Bihar and Orissa
45,61,552	18,11,790	19,99,113	22,26,428	22,14,950	22,41,326	22,58,836	22,74,902	22,74,902	27,24,492	United Provinces
1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	1,16,95,471	1,09,68,461	1,03,70,556	1,14,47,503	1,32,43,243	1,35,00,999	Agra
..	82,09,193	86,48,974	91,50,478	90,50,163	87,62,038	89,24,717	94,24,694	98,01,976	1,01,13,456	Oudh
64,91,023	69,24,617	78,90,744	83,85,181	78,58,829	76,21,726	85,07,177	91,81,417	1,02,18,374	1,12,19,035	Punjab
24,50,318	23,10,961	32,44,038	33,43,223	29,92,906	28,74,444	31,70,616	33,79,121	38,38,475	39,52,902	Delhi
44,68,766	50,80,715	51,36,176	54,19,325	53,22,963	50,98,762	56,82,980	64,34,541	79,91,979	96,18,918	N.-W. Frontier
1,64,251	2,02,366	2,71,306	2,00,504	1,99,071	1,77,173	1,74,347	2,38,391	3,15,485	4,77,472	Bombay
64,18,285	1,78,02,625	1,83,16,524	1,89,39,694	1,86,46,187	1,94,28,710	2,25,81,580	2,80,38,501	3,27,05,797	3,49,84,491	Central Provinces
1,57,88,604	71,33,696	83,5								

No. 91.—RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
RECEIPTS—										
<i>Spirits—</i>										
Rangoon	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825
Shillong	6,422	5,194	6,076	5,129	4,638	4,975	5,587	5,875	5,700	8,514
Calcutta and suburbs	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731
Allahabad	1,68,780	1,98,743	1,98,141	2,30,533	2,67,040	2,59,426	2,37,874	2,05,127	2,21,734	2,38,598
Lucknow	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,488	3,38,553	3,42,141
Lahore	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,713
Peshawar	..	15,332	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900
Bombay, town and island	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990
Nagpur	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321
Madras	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,29,547	16,06,468	15,01,396	16,20,334
TOTAL	57,35,862	59,13,155	62,08,706	68,33,346	72,93,264	73,35,398	73,80,632	80,01,934	75,92,697	78,84,067
<i>Beer—</i>										
Rangoon	..	..	..	..	..	..	..	..	..	..
Shillong	..	..	..	..	..	..	..	..	..	..
Calcutta and suburbs	..	..	..	..	..	..	..	..	2,853	7,463
Allahabad	..	..	..	..	..	..	..	..	..	..
Lucknow	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459
Lahore	..	..	..	..	..	..	..	..	..	..
Peshawar	..	..	..	..	..	..	..	..	..	..
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..
TOTAL	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	45,329	33,922
<i>Drugs—other than Opium—</i>										
Rangoon	8	13	18	5	13	21	52	79	24	95
Shillong	700	513	464	550	730	589	645	567	638	1,051
Calcutta and suburbs	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838
Allahabad	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	85,170
Lucknow	83,640	1,07,328	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	1,43,781	1,58,461
Lahore	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,622	14,669	16,169
Peshawar	..	9,608	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208
Bombay, town and island	83,206	94,024	1,03,735	87,088	2,33,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960
Nagpur	12,994	13,050	12,662	16,150	15,335	20,334	23,504	27,524	24,964	31,408
Madras	15,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	57,967
TOTAL	6,47,880	7,25,124	7,63,997	8,46,851	9,44,593	11,56,961	9,81,756	9,57,259	10,27,823	11,50,327
<i>Miscellaneous Receipts—</i>										
Rangoon	10,111	12,500	9,225	12,756	943	14,801	13,619	9,120	21,509	38,377
Shillong	40	27	1	6	10	2	87	14	8	1
Calcutta and suburbs	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	10,226
Allahabad	7,680	232	171	71	117	27	53	71	153	234
Lucknow	87	83	91	57	38	46	351	425	116	51
Bombay, town and island	..	..	..	..	..	..	..	..	..	..
Nagpur	27	60	5	12	38	138	222	370	538	1,665
Madras	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	901	1,852
TOTAL	24,338	21,428	14,858	36,374	12,023	27,261	28,328	26,811	36,270	52,495
TOTAL RECEIPTS	64,34,100	66,89,608	70,13,487	77,43,487	82,79,389	85,51,863	84,20,566	90,12,172	87,02,128	91,20,722

CAPITAL CITIES of the several PROVINCES,* in each official year from 1900-01 to 1919-20

1910-11†	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										RECEIPTS
										Spirits—
7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,21,027	9,43,667	9,87,887	10,98,683	12,65,570	Rangoon
10,085	10,571	13,587	15,130	16,350	16,243	21,793	6,460	9,295	12,354	Shillong
31,63,058	32,26,476	32,90,732	33,81,585	32,76,230	34,85,160	29,73,092	42,45,516	51,72,497	52,71,085	Calcutta and suburbs
2,93,015	3,21,981	3,38,440	3,39,806	3,13,388	3,00,750	3,10,438	3,50,113	3,94,746	4,16,054	Allahabad
4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	5,65,884	7,42,041	8,17,702	Lucknow
99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,977	1,56,931	1,68,442	3,26,254	Lahore
20,490	21,925	30,025	27,929	27,605	24,000	25,990	30,750	36,450	50,850	Peshawar
38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,06,128	69,05,206	86,61,030	94,07,136	Bombay, town and island
5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	6,39,971	6,82,513	8,34,160	Nagpur
17,72,335	19,73,804	20,36,730	22,46,712	23,67,318	24,96,509	26,11,510	39,35,789	35,90,523	46,82,727	Madras
1,09,67,829	1,18,12,972	1,22,95,347	1,24,45,277	1,28,35,220	1,32,67,665	1,38,45,654	1,69,24,511	2,05,66,220	2,31,03,872	TOTAL
										Beer—
..	..	..	..	..	..	..	..	50	50	Rangoon
..	..	..	..	..	..	..	..	..	..	Shillong
7,306	7,904	5,436	..	..	..	..	..	..	..	Calcutta and suburbs
..	..	..	..	..	..	..	..	..	..	Allahabad
37,876	37,555	5,785	..	..	..	..	..	..	..	Lucknow
..	..	..	..	..	..	..	..	..	..	Lahore
..	..	..	..	..	..	..	..	..	..	Peshawar
..	..	..	..	..	..	3,74,776	5,83,230	9,54,517	7,01,761	Bombay, town and island
..	..	..	..	..	..	..	..	..	..	Nagpur
..	..	..	..	..	..	..	..	..	..	Madras
45,182	45,459	11,171	..	..	..	3,74,776	5,83,230	9,54,567	7,01,811	TOTAL
										Drugs—other than Opium
105	32	18	15	14	14	15	15	21	16	Rangoon
882	1,279	1,164	1,288	1,014	1,039	1,375	1,405	1,598	1,787	Shillong
5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	6,74,476	7,28,969	8,00,809	Calcutta and suburbs
70,229	76,044	83,378	75,975	65,264	71,802	62,927	50,430	45,706	60,129	Allahabad
1,44,763	1,43,570	2,00,257	1,43,546	1,65,908	1,74,046	2,69,487	3,03,190	2,98,165	4,16,429	Lucknow
10,646	18,721	24,683	19,973	20,193	24,748	25,548	32,532	27,257	49,732	Lahore
14,296	14,477	23,972	28,284	28,027	26,536	27,060	27,089	30,625	49,489	Peshawar
3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,38,850	4,21,466	4,61,091	5,54,618	Bombay, town and island
36,723	33,596	41,478	39,547	46,464	46,717	51,080	41,437	41,109	46,635	Nagpur
55,865	58,976	64,455	69,990	1,01,242	94,539	96,485	1,09,005	1,22,182	1,38,547	Madras
12,22,272	11,79,145	12,04,470	13,83,273	13,60,793	14,35,160	16,13,712	16,61,045	17,56,723	21,18,191	TOTAL
										Miscellaneous Receipts—
40,566	54,464	74,749	1,20,146	1,21,265	1,78,821	93,804	69,689	75,445	99,944	Rangoon
10	12	14	20	16	18	28	36	332	33	Shillong
11,550	11,801	12,453	11,524	12,868	15,141	11,440	16,749	13,807	17,839	Calcutta and suburbs
334	464	306	325	251	1,372	1,846	1,609	1,620	736	Allahabad
58	120	63	112	159	863	666	697	247	204	Lucknow
..	..	..	..	..	..	7,358	4,839	7,446	12,542	Bombay, town and island
2,191	1,399	2,958	2,641	2,619	2,337	1,995	2,000	425	3,025	Nagpur
2,306	3,354	3,068	3,988	4,114	4,682	2,439	1,986	14,020	23,542	Madras
57,015	71,614	93,611	1,38,756	1,41,292	1,03,284	1,19,576	97,605	1,13,342	1,57,865	TOTAL
1,22,92,298	1,31,09,190	1,36,04,599	1,39,67,306	1,43,37,305	1,48,06,109	1,59,53,717	1,92,66,391	2,33,80,852	2,60,81,739	TOTAL RECEIPTS

* Except Bihar and Orissa

No. 91.—*RECEIPTS and CHARGES (in rupees) on account of SPIRITS, BEER, and DRUGS (other than OPIUM), in the*

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
CHARGES—										
Rangoon	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,812
Shillong	953	595	460	760	310	456	550	900	937	739
Calcutta and suburbs	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688
Allahabad	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	12,012
Lucknow	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925
Lahore	5,301	5,224	3,748	27,480	4,770	6,435	2,932	4,250	3,805	773
Peshawar	..	489	987	487	470	665	1,087	50	100	92
Bombay, town and island	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303	1,57,487
Nagpur	262	389	312	403	476	363	505	668	816	804
Madras	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	22,640
TOTAL	3,20,307	2,84,116	3,15,117	3,89,966	4,55,490	4,49,760	4,54,716	4,88,373	5,91,100	6,54,972
NET RECEIPTS—										
Rangoon	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485
Shillong	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827
Calcutta and suburbs	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570
Allahabad	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990
Lucknow	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187
Lahore	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109
Peshawar	..	24,451	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016
Bombay, town and island	8,74,217	10,85,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463
Nagpur	1,53,643	1,72,654	1,86,970	2,38,126	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	5,59,590
Madras	10,73,050	11,68,086	12,57,429	14,30,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513
TOTAL	61,13,793	64,05,492	66,98,370	73,53,521	78,23,899	81,02,103	79,65,850	85,23,799	81,11,028	84,65,750

No. 92.—*RECEIPTS (in rupees) in the several PROVINCES in INDIA on account of OPIUM*

RECEIPTS—										
India, General*	37,629	38,960	54,476½	41,988	43,552	53,579	49,046	75,426	53,704	64,787
Burma	24,60,198	23,71,027	27,31,086	40,18,659	43,08,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284
Assam	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840
Bengal	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,10,207	27,19,544	25,71,011
Bihar and Orissa	..	..	..	..	..	..	..	..	..	..
United Provinces— Agra	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478
Oudh	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273
Punjab	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192
Delhi	..	..	..	..	..	..	..	..	..	..
N.-W. Frontier	..	37,454	40,375	43,395	42,639	47,681	52,028	82,198	91,385	1,15,619
Bombay	7,68,873	7,29,915	7,77,086	8,36,971	10,91,289	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360
Central Provinces	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659
Madras	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,184	9,13,997	9,52,991	10,17,452	12,67,354
TOTAL	1,03,17,621	1,01,57,610	1,08,17,526	1,26,81,626	1,29,93,733	1,36,54,434	1,39,94,572	1,47,06,364	1,48,49,348	1,48,71,916

* See note at foot of table No. 94

CAPITAL CITIES of the several PROVINCES,* in each official year from 1900-01 to 1919-20—continued

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,503	2,94,542	2,76,285	2,79,098	3,00,376	CHARGES—
1,415	2,104	1,019	773	670	1,697	1,169	1,926	2,220	3,806	Rangoon
1,95,432	2,02,133	1,89,834	2,05,978	2,31,388	3,06,006	3,58,446	3,90,949	4,08,370	4,73,750	Shillong
11,706	15,764	18,949	17,590	14,913	19,913	19,363	17,035	27,981	21,964	Calcutta and suburbs
15,839	15,958	17,058	17,434	20,035	14,866	14,719	15,003	15,346	17,235	Allahabad
8,968	8,644	12,386	8,315	12,442	15,836	10,253	9,830	9,137	16,362	Lucknow
83	76	302	288	223	191	283	202	305	87	Lahore
1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,24,724	1,79,559	2,07,619	2,52,301	Peshawar
1,035	1,036	798	832	1,048	2,061	2,990	3,000	1,674	38,188	Bombay, town and island
23,029	26,352	23,799	26,431	27,532	25,562	26,098	26,035	23,696	26,417	Nagpur
										Madras
6,60,054	7,19,998	7,07,049	6,39,185	7,60,272	8,02,997	9,12,587	9,19,824	9,75,446	11,50,486	TOTAL
5,25,034	8,89,285	7,14,070	6,86,962	8,09,510	7,28,359	7,42,944	7,81,306	8,95,101	10,65,204	NET RECEIPTS—
9,562	9,758	13,746	15,665	16,710	15,603	22,027	5,975	9,005	10,368	Rangoon
35,30,812	37,02,193	36,95,817	38,51,634	37,58,288	38,77,708	33,16,971	45,45,792	55,06,903	56,15,983	Shillong
3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,848	3,85,117	4,14,091	4,54,955	Calcutta and suburbs
5,95,530	6,46,004	7,36,790	6,36,825	6,14,462	6,00,111	7,80,052	8,54,772	10,25,107	12,37,100	Allahabad
1,00,904	1,32,830	1,67,448	1,38,489	2,13,660	1,63,523	1,62,972	1,79,633	1,86,562	3,59,604	Lucknow
34,708	36,326	53,695	55,925	55,409	50,345	52,767	57,637	66,770	1,00,252	Lahore
40,68,870	39,01,214	42,76,441	44,07,992	45,33,694	50,24,141	63,32,387	77,35,182	98,76,465	1,04,23,756	Peshawar
6,07,480	6,79,075	7,56,108	7,39,854	7,66,168	6,19,138	5,40,826	6,80,408	7,22,373	8,45,632	Bombay, town and island
18,07,477	20,09,782	20,80,454	22,94,259	24,45,142	25,70,168	26,84,336	31,20,745	37,03,029	48,18,399	Nagpur
										Madras
1,16,32,662	1,23,89,192	1,23,97,550	1,32,26,121	1,35,77,033	1,40,03,112	1,50,41,130	1,83,46,567	2,24,05,406	2,49,31,253	TOTAL

* Except Bihar and Orissa

consumed in INDIA, in each official year from 1900-01 to 1919-20

										RECEIPTS—
80,433	76,363	51,984	54,128	82,718	80,914	89,334	1,02,257	1,15,612	1,11,810	India, General*
33,24,869	30,33,502	37,22,988	35,40,816	33,44,821	33,33,038	39,30,488	42,11,443	42,51,944	39,61,480	Burma
30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	38,37,125	Assam
26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,592	28,71,138	29,44,947	31,37,329	32,48,820	Bengal
..	11,80,624	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620	17,78,819	Bihar and Orissa
9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,814	14,80,407	United Provinces — Agra
1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	3,00,192	Oudh
10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	24,75,043	Punjab
..	..	..	63,822	62,541	80,719	65,702	78,319	1,07,510	1,31,494	Delhi
1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,482	2,47,444	3,48,409	N.-W. Frontier
13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,182	24,78,393	33,84,880	32,23,462	Bombay
14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	24,09,763	Central Provinces
13,90,683	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	25,83,150	Madras
1,55,56,205	1,57,46,775	1,78,24,011	1,93,66,587	1,94,99,479	2,05,45,065	2,11,46,200	2,28,05,037	2,42,25,170	2,58,90,064	TOTAL

No. 93.—RECEIPTS (in rupees) in the CAPITAL CITIES of the several PROVINCES* in INDIA on

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
RECEIPTS—										
Rangoon	7,02,022	6,48,988	4,98,777	5,91,585	5,78,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308
Shillong	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587
Calcutta and suburbs	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463
Allahabad	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472
Lucknow	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837
Lahore	33,620	29,960	28,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482
Peshawar	..	7,817	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707
Bombay, town and island	3,861	3,825	3,886	3,908	28,087	38,400	43,487	47,523	56,650	51,864
Nagpur	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755
Madras	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783
TOTAL	14,80,537	14,52,194	12,71,807	13,43,662	13,78,320	14,91,365	15,05,744	17,36,075	16,66,258	13,79,258

* Except Bihar and Orissa

No. 94.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in

RECEIPTS—										
Spirits—										
English	30,559	22,705	29,882	38,430	32,832	29,686	26,471	23,443	26,839	28,165
Country	7,71,196	6,76,172	7,33,735	7,95,644	8,39,913	8,20,682	8,00,644	9,12,258	11,34,665	11,84,011
TOTAL	8,50,847	7,52,997	8,15,045	8,84,880	9,20,109	9,01,472	8,99,174	10,20,158	12,61,414	13,22,356
Beer	1,74,870	1,20,137	1,60,993	2,00,380	2,11,404	1,82,540	1,87,902	1,56,972	1,67,928	1,51,036
Drugs—other than Opium— Ganja and others	34,993	37,743	37,549	38,493	50,453	53,677	49,167	39,886	55,420	57,021
MISCELLANEOUS RECEIPTS	5,946	6,015	5,993	5,165	5,723	5,647	6,022	5,941	2,351	1,465
Opium	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737
TOTAL RECEIPTS	11,04,285	9,55,852	10,74,056	11,70,906	12,31,241	11,96,915	11,91,311	12,98,383	15,40,817	15,96,615
DITTO excluding Opium	10,66,656	9,16,892	10,19,580	11,28,918	11,87,689	11,43,336	11,42,265	12,22,957	14,87,113	15,31,878
CHARGES	28,694	23,019	22,748	24,410	23,623	26,813	41,451	71,789	43,058	52,878
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	10,37,962	8,93,873	9,96,832	11,04,508	11,59,066	11,16,523	11,00,814	11,51,168	14,44,055	14,79,000
DITTO—Opium	37,629	38,960	54,476	41,988	43,552	53,579	49,046	75,426	53,704	64,737
TOTAL NET RECEIPTS	10,75,591	9,32,833	10,51,308	11,46,496	12,02,618	11,70,102	11,49,860	12,26,594	14,97,759	15,43,737

account of OPIUM consumed in INDIA, in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	4,47,781	RECEIPTS—
8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	13,127	Rangoon
5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	10,29,217	Shillong
55,887	42,527	35,235	47,308	43,430	47,951	35,510	61,175	40,928	51,828	Calcutta and suburbs
58,725	59,843	69,510	58,049	60,018	61,853	55,951	53,505	58,144	83,070	Allahabad
67,016	77,827	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	79,916	Lucknow
16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577	78,934	Lahore
1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	1,14,250	Peshawar
36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	57,659	Bombay, town and island
64,083	82,047	84,476	80,728	82,087	87,446	87,930	1,08,782	87,628	97,128	Nagpur
14,37,533	14,25,047	14,14,750	14,29,904	15,46,385	17,27,327	17,00,819	20,38,790	20,21,417	20,52,910	Madras
										TOTAL

INDIA, GENERAL,* in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	RECEIPTS
27,398	28,030	29,539	27,621	31,644	34,806	75,219	1,10,837	1,62,761	1,76,576	Spirits
13,03,195	13,31,185	10,99,969	11,23,356	13,79,641	13,61,855	14,98,726	18,76,723	23,74,055	23,61,576	English
										Country
14,23,582	14,04,470	11,53,376	11,70,271	14,18,324	14,00,962	15,78,842	19,94,361	25,45,713	28,49,373	TOTAL †
1,71,918	1,88,502	1,87,003	1,83,802	2,06,261	2,36,682	3,66,415	5,29,740	6,74,402	6,36,816	Beer
1,08,226	1,13,639	1,09,987	1,21,881	1,54,598	1,59,727	1,65,244	1,74,658	1,79,862	2,16,755	Drugs—other than Opium— Ganja and others
3,570	5,833	3,490	3,451	3,181	4,275	3,931	12,365	6,644	7,665	MISCELLANEOUS RECEIPT
80,433	76,363	51,984	54,123	82,718	86,914	89,334	1,02,257	1,15,612	1,11,810	Opium
17,87,729	17,88,807	15,05,840	15,33,533	18,65,082	18,88,560	22,03,766	28,13,381	35,22,233	38,22,421	TOTAL RECEIPTS ‡
17,07,296	17,12,444	14,53,856	14,79,405	17,82,364	18,01,646	21,14,432	27,11,124	34,06,621	37,10,611	DITTO excluding Opium
59,851	74,188	79,834	80,897	1,00,200	1,00,527	1,03,868	1,04,630	1,13,507	1,32,022	CHARGES
16,47,445	16,38,256	13,74,022	13,98,508	16,82,164	17,01,119	20,10,564	23,06,494	32,93,114	35,73,589	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium.
80,433	76,363	51,984	54,123	82,718	86,914	89,334	1,02,257	1,15,612	1,11,810	DITTO—Opium
17,27,873	17,14,619	14,26,006	14,52,636	17,64,882	17,83,033	20,99,898	27,08,751	34,08,726	36,90,399	TOTAL NET RECEIPTS

* Includes Coorg, Central India, Andaman and Nicobar Islands, Ajmer-Merwara, Baluchistan and Bangalore

† The figures include license and distillery fees and duties, etc., realised in the Military Department

‡ The increase in 1908-09 is due to the inclusion of receipts in Central India which were credited in former years to the Local Abkari Fund, which was abolished on 1st April 1908

§ This excludes Rs. 38,084 paid to Indore Durbar on account of Excise Compensation

No. 95.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
BURMA—										
RECEIPTS—										
<i>Spirits—</i>										
English	9,13,248	9,04,047	9,42,880	11,45,986	8,69,888	11,40,304	9,59,867	11,21,337	12,73,916*	13,03,490
Country	18,97,886	20,79,362	20,22,284	22,29,194	20,27,573	28,64,087	26,12,312	25,38,044	26,68,890	27,17,102
TOTAL	28,11,134	29,83,409	29,65,164	33,75,180	28,97,461	40,13,391	35,72,179	36,59,381	39,42,806	40,20,592
<i>Beer</i>	16,505	19,520	18,480	16,458	18,295	11,453	7,414	13,979	9,485	31,875
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i>	18	23	23	20	38	82	105	124	147	319
MISCELLANEOUS RECEIPTS	42,033	50,515	50,207	54,015	62,700	84,414	53,220	42,579	51,967	85,067
<i>Opium</i>	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284
TOTAL RECEIPTS	53,29,888	54,24,494	57,64,960	74,64,332	72,81,670	83,01,926	76,64,986	78,57,175	77,18,815	76,49,137
DITTO, excluding Opium	28,69,690	30,52,467	30,33,874	34,45,673	29,78,494	41,09,340	36,32,918	37,16,063	40,04,405	41,37,853
CHARGES	2,17,713	2,31,131	4,85,642	7,18,069	10,40,181	10,94,986	11,37,350	11,23,736	12,08,358	12,53,126
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	26,51,977	28,22,336	25,48,232	27,27,604	19,38,313	30,14,354	24,95,568	25,92,327	27,96,047	28,84,727
DITTO—Opium	24,60,198	23,71,027	27,31,086	40,18,659	43,03,176	41,92,586	40,32,068	41,41,112	37,14,410	35,11,284
TOTAL NET RECEIPTS	51,12,175	51,93,363	52,79,318	67,46,263	62,41,489	72,06,940	65,27,636	67,33,439	65,10,457	63,96,011
RANGOON—										
RECEIPTS—										
<i>Spirits—</i>										
English]	3,97,176	3,74,310	3,71,820	5,08,735	3,93,569	6,36,505	4,20,830	6,11,750	5,91,435	5,27,675
Country	2,71,842	2,77,365	2,59,050	3,13,250	2,92,923	3,49,792	3,13,691	3,89,959	3,98,240	4,28,150
TOTAL	6,69,018	6,51,675	6,30,870	8,21,985	6,86,492	9,86,387	7,34,521	10,01,709	9,89,675	9,55,825
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
<i>Ganja and others</i>	8	13	18	5	13	21	52	79	24	95
MISCELLANEOUS RECEIPTS	10,111	12,500	9,225	12,756	943	14,801	18,619	9,120	21,509	38,377
<i>Opium</i>	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308
TOTAL RECEIPTS	13,81,159	13,13,176	11,38,890	14,26,331	12,60,725	16,22,982	13,49,954	16,75,518	16,00,952	14,69,605
DITTO, excluding Opium	6,79,137	6,64,188	6,40,113	8,34,746	6,87,448	10,01,209	7,48,192	10,10,908	10,11,208	9,94,297
CHARGES	23,504	18,437	41,113	80,868	1,37,360	1,42,170	1,39,245	1,38,172	2,14,270	2,45,312
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	6,55,633	6,45,751	5,99,000	7,53,878	5,50,088	8,59,039	6,08,947	8,72,736	7,96,938	7,48,485
DITTO—Opium	7,02,022	6,48,988	4,98,777	5,91,585	5,73,277	6,21,773	6,01,762	6,64,610	5,89,744	4,75,308
TOTAL NET RECEIPTS	13,57,655	12,94,739	10,97,777	13,45,463	11,23,365	14,80,812	12,10,709	15,37,346	13,86,682	12,23,793

* Includes Rs. 1,23,551 on account of duty on spirits classed as Foreign (including denatured spirits)

EXCISE

BURMA, in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										BURMA--
										RECEIPTS--
										<i>Spirits--</i>
11,91,929	13,25,857	11,56,815	11,01,182	12,66,133	9,84,357	8,83,623	7,49,380	7,09,337	7,67,114	English
25,67,324	28,07,940	30,81,220	35,02,359	40,83,032	35,99,870	38,45,014	41,16,111	45,42,377	54,38,540	Country
37,59,253	41,33,797	42,38,035	46,03,541	53,49,165	45,84,227	47,28,637	48,65,491	52,51,714	62,05,663	TOTAL
46,496	39,455	46,742	38,892	30,427	29,675	57,880	68,583	98,535	91,534	Beer
										<i>Drugs--other than Opium--</i>
261	181	118	208	1,887	170	155	1,042	184	214	<i>Ganja and others</i>
70,348	89,303	1,08,046	1,59,116	1,67,883	1,14,260	1,14,164	92,636	94,624	1,30,018	MISCELLANEOUS RECEIPTS
33,24,869	30,33,502	37,22,988	35,40,816	32,44,821	33,83,038	39,30,488	42,11,443	42,51,944	39,61,480	<i>Opium</i>
72,01,227	72,06,238	81,15,929	83,42,573	88,94,183	81,11,370	88,31,324	92,39,195	96,97,001	1,03,88,909	TOTAL RECEIPTS
38,76,358	42,62,736	43,92,941	48,01,757	55,49,362	47,28,332	49,00,836	50,27,752	54,45,057	64,27,429	DITTO, excluding Opium
11,98,864	12,15,557	12,65,309	12,72,536	12,79,375	12,65,062	12,58,105	12,82,531	13,17,132	13,42,122	CHARGES
26,77,494	30,47,179	31,27,632	35,29,221	42,69,987	34,63,270	36,42,731	37,45,221	41,27,925	50,85,307	NET RECEIPTS FROM SPIRITS AND
33,24,869	30,33,502	37,22,988	35,40,816	33,44,821	33,83,038	39,30,488	42,11,443	42,51,944	39,61,480	DRUGS other than Opium
60,02,363	60,80,681	68,50,620	70,70,037	76,14,808	68,46,308	75,73,219	79,56,664	83,79,869	90,46,787	DITTO--Opium
										TOTAL NET RECEIPTS
										RANGOON--
										RECEIPTS--
										<i>Spirits--</i>
3,55,886	5,15,194	4,24,989	3,50,071	3,79,262	3,54,144	3,36,780	2,56,270	2,48,860	2,93,580	English
3,55,650	5,71,550	4,90,967	5,09,720	6,01,681	5,68,883	6,06,887	7,21,617	8,49,823	9,71,990	Country
7,11,536	10,86,744	9,15,956	8,59,791	9,80,943	9,23,027	9,43,667	9,87,887	10,98,683	12,65,570	TOTAL
..	..	..	..	..	..	..	..	50	50	Beer
										<i>Drugs--other than Opium--</i>
105	32	18	15	14	14	15	15	21	16	<i>Ganja and others</i>
40,566	54,464	74,749	1,20,146	1,21,265	78,821	93,804	69,689	75,445	99,944	MISCELLANEOUS RECEIPTS
3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	4,47,781	<i>Opium</i>
11,43,249	14,20,674	12,85,433	11,82,031	12,67,752	12,24,122	14,64,706	16,04,164	16,93,944	18,13,361	TOTAL RECEIPTS
7,52,207	11,41,240	9,90,723	9,79,952	11,02,222	10,01,862	10,37,486	10,57,591	11,74,199	13,65,580	DITTO, excluding Opium
2,27,173	2,51,955	2,76,653	2,92,990	2,92,712	2,73,503	2,94,542	2,76,285	2,79,098	3,00,376	CHARGES
										NET RECEIPTS FROM SPIRITS AND
5,25,034	8,89,285	7,14,070	6,86,962	8,09,510	7,28,359	7,42,944	7,81,306	8,95,101	10,65,204	DRUGS other than Opium
3,91,042	2,79,434	2,94,710	2,02,079	1,65,530	2,22,260	4,27,220	5,46,573	5,19,745	4,47,781	DITTO Opium
5,16,076	11,68,719	10,08,780	8,89,041	9,75,040	9,50,619	11,70,164	13,27,879	14,14,846	15,12,985	TOTAL NET RECEIPTS

EXCISE

No. 96.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
ASSAM—										
RECEIPTS										
<i>Spirits—</i>										
English	19,569	19,077	20,093	18,869	17,351	1,55,489	1,18,853	1,19,235	1,42,517	1,45,489
Country	7,01,301	7,07,608	6,99,671	7,11,051	6,91,824	17,70,791	19,35,373	21,10,812	22,27,015	22,78,983
TOTAL	7,20,870	7,26,685	7,19,764	7,29,920	7,09,175	19,26,280	20,54,226	22,30,047	23,69,532	24,24,472
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
Ganja	4,03,941	3,93,126	4,07,268	4,28,017	4,42,589	17,74,786	16,60,711	17,09,054	18,05,823	20,12,215
Others	2,585	1,636	688	125	181	7,296	6,327	6,846	7,172	8,720
TOTAL	4,06,526	3,94,762	4,07,956	4,28,143	4,42,720	17,82,082	16,67,038	17,15,400	18,12,995	20,20,935
MISCELLANEOUS RECEIPTS	854	535 ^a	692	1,039	962	17,533	15,752	16,490	17,040	15,846
<i>Opium (a)</i>	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840
TOTAL RECEIPTS	29,33,390	28,33,034	29,19,938	30,24,391	30,54,075	62,07,667	63,73,487	67,98,748	70,34,031	73,05,093
DITTO, excluding Opium	11,28,250	11,22,032	11,28,412	11,59,102	11,52,857	37,25,895	37,37,016	39,61,937	41,99,567	44,61,253
CHARGES	20,168	16,726	21,957	19,750	37,127	1,78,267	1,89,482	2,43,526	2,92,879	2,91,742
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	11,08,082	11,05,306	11,06,455	11,39,352	11,15,730	35,47,628	35,47,534	37,18,411	39,06,688	41,69,511
DITTO—Opium	18,05,140	17,11,002	17,91,526	18,65,289	19,01,218	24,81,772	26,36,471	28,36,811	28,34,464	28,43,840
TOTAL NET RECEIPTS	29,13,222	28,16,308	28,97,981	30,04,641	30,16,948	60,29,400	61,84,005	65,55,222	67,41,152	70,13,351
SHILLONG—										
RECEIPTS—										
<i>Spirits</i>										
English	200	175	200	100	325	150	500	625	450	505
Country	6,222	5,019	5,876	5,023	4,318	4,825	5,087	5,256	5,250	8,009
TOTAL	6,422	5,194	6,076	5,129	4,643	4,975	5,587	5,875	5,700	8,514
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs—other than Opium—</i>										
Ganja	700	513	464	550	730	589	645	587	638	1,051
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	700	513	464	550	730	589	645	587	638	1,051
MISCELLANEOUS RECEIPTS	40	27	1	6	10	2	87	14	8	1
<i>Opium (a)</i>	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587
TOTAL RECEIPTS	9,474	9,135	10,530	8,376	8,228	10,953	12,353	12,795	14,874	18,153
DITTO, excluding Opium	7,162	5,734	6,541	5,685	5,378	5,566	6,319	6,476	6,346	9,566
CHARGES	953	595	460	760	310	456	550	900	937	739
NET RECEIPTS FROM SPIRITS AND DRUGS other than opium	6,209	5,139	6,081	4,925	5,068	5,110	5,769	5,576	5,409	8,827
DITTO—Opium	2,312	3,401	3,989	2,691	2,850	5,387	6,034	6,319	8,528	8,587
TOTAL NET RECEIPTS	8,521	8,540	10,070	7,616	7,918	10,497	11,803	11,895	13,937	17,414

(a) Net price of opium and license fees

EXCISE

in ASSAM,* in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										ASSAM—
										RECEIPTS—
										Spirits—
1,30,428	15,387	16,885	17,301	16,350	16,569	17,236	16,102	16,007	14,546	English
25,47,372	12,12,862	14,07,461	15,31,812	15,09,221	15,24,570	15,54,541	14,61,288	16,80,902	20,37,530	Country
26,77,800	12,27,749	14,24,346	15,49,113	15,25,571	15,41,139	15,71,777	14,77,400	16,96,909	20,52,076	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs—other than Opium—
21,64,747	6,88,645	6,87,193	7,89,507	8,22,854	8,26,112	8,25,841	7,29,261	7,58,224	8,31,637	Ganja
9,854	208	352	290	438	802	384	260	386	284	Others
21,74,601	6,88,853	6,87,545	7,89,797	8,23,292	8,26,414	8,26,225	7,29,521	7,58,610	8,31,921	TOTAL
18,317	4,953	1,831	2,903	3,241	3,623	2,293	16,599	80,757	4,099	MISCELLANEOUS RECEIPTS
30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	38,37,125	Opium
78,70,887	44,43,910	48,52,029	52,59,233	54,05,602	54,24,809	55,39,243	53,71,664	59,27,798	67,25,221	TOTAL RECEIPTS
48,70,718	19,21,555	21,13,722	23,41,813	23,52,104	23,70,876	24,00,295	22,23,520	25,36,276	28,88,096	DITTO, excluding Opium
3,09,186	1,09,765	1,14,609	1,15,385	1,37,154	1,29,550	1,41,459	1,40,217	2,61,374	1,63,604	CHARGES
45,61,552	18,11,790	19,99,113	22,26,428	22,14,957	22,41,326	22,58,836	20,83,303	22,74,902	27,24,492	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
30,00,169	25,22,355	27,38,307	29,17,470	30,53,498	30,53,933	31,38,948	31,48,144	33,91,522	38,37,125	DITTO—Opium
75,61,721	43,34,145	47,37,420	51,43,898	52,68,448	52,95,259	53,97,784	52,31,447	56,66,424	65,61,617	TOTAL NET RECEIPTS
										SHILLONG—
										RECEIPTS—
										Spirits—
515	500	405	585	453	491	500	460	470	687	English
9,570	10,071	13,182	14,545	15,892	15,752	21,293	6,000	8,825	11,667	Country
10,085	10,571	13,587	15,130	16,350	16,243	21,793	6,460	9,295	12,354	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
881	1,277	1,163	1,237	1,013	1,038	1,374	1,404	1,598	1,787	Ganja
1	2	1	1	1	1	1	1	..	..	Others
882	1,279	1,164	1,238	1,014	1,039	1,375	1,405	1,598	1,787	TOTAL
10	12	14	20	16	18	28	36	332	33	MISCELLANEOUS RECEIPTS
8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	13,127	Opium
19,539	21,206	19,566	21,515	22,539	24,122	32,870	17,526	22,357	27,301	TOTAL RECEIPTS
10,977	11,862	14,765	16,438	17,380	17,300	23,196	7,901	11,225	14,174	DITTO, excluding Opium
1,415	2,104	1,019	773	670	1,697	1,169	1,926	2,220	3,806	CHARGES
9,562	9,758	13,746	15,665	16,710	15,603	22,927	5,975	9,005	10,363	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
8,562	9,344	4,801	5,077	5,159	6,822	9,674	9,625	11,132	13,127	DITTO—Opium
18,124	19,102	18,547	20,742	21,869	22,425	31,701	15,600	20,137	23,495	TOTAL NET RECEIPTS

* Includes Eastern Bengal districts from 1905-06 to 1910-11

NOTE.—In the Finance and Revenue Accounts the figures under Eastern Bengal and Assam include the transactions of the Eastern Bengal districts from the 16th October 1905, and the figures under Bengal those up to the 15th October, 1905; but in this table the figures shown under 1905-06 represent the receipts and charges for the whole of Eastern Bengal and Assam for the whole year

EXCISE

No. 97.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
BENGAL—										
RECEIPTS—										
<i>Spirits—</i>										
English	6,73,946	5,70,839	6,23,203	6,08,277	5,05,989	4,87,581	4,56,837	4,52,112	4,68,522	4,66,348
Country	83,40,303	86,12,725	91,11,984	95,97,299	90,10,145	97,11,798	1,04,33,316	1,11,99,221	1,08,33,318	1,06,02,980
TOTAL	90,14,249	91,83,564	97,35,187	1,02,05,576	95,16,134	1,01,99,379	1,08,90,153	1,16,51,333	1,13,01,840	1,10,69,328
<i>Beer</i>	4,963	4,903	4,541	4,563	6,433	5,075	3,444	3,298	8,575	13,920
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	29,16,118	30,87,654	32,62,120	33,31,722	23,89,413	27,28,990	26,73,926	26,37,531	27,92,298	29,61,193
<i>Others</i>	1,04,088	1,10,881	1,18,510	1,23,296	1,16,964	1,23,797	1,38,388	1,43,132	1,56,134	1,54,138
TOTAL	30,20,156	31,98,535	33,80,630	34,55,018	25,06,377	28,52,787	28,12,314	27,80,663	29,48,432	31,15,331
MISCELLANEOUS RECEIPTS	17,952	18,037	15,217	39,221	18,060	18,143	22,186	23,572	22,396	23,829
<i>Opium (Excise)</i>	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011
TOTAL RECEIPTS	1,46,48,409	1,50,25,317	1,57,87,729	1,62,96,470	1,41,98,334	1,53,18,436	1,60,79,779	1,70,78,073	1,70,00,787	1,67,93,419
DITTO, excluding Opium	1,20,57,320	1,24,05,039	1,31,35,575	1,37,04,378	1,20,47,004	1,30,75,384	1,37,28,097	1,44,58,866	1,42,81,243	1,42,22,408
CHARGES	6,73,358	6,75,818	7,72,606	8,12,836	6,80,021	6,90,480	7,35,356	8,13,635	8,15,578	8,89,259
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,13,83,562	1,17,29,221	1,23,62,969	1,28,91,542	1,13,66,983	1,23,84,904	1,29,92,741	1,36,45,231	1,34,65,665	1,33,33,149
DITTO—Opium	25,91,089	26,20,278	26,52,154	25,92,092	21,51,330	22,43,052	23,51,682	26,19,207	27,19,544	25,71,011
TOTAL NET RECEIPTS	1,39,75,051	1,43,49,499	1,50,15,123	1,54,83,634	1,35,18,313	1,46,27,956	1,53,44,423	1,62,64,438	1,61,85,209	1,59,04,160
CALCUTTA AND SUBURBS—										
RECEIPTS—										
<i>Spirits—</i>										
English	4,85,515	3,27,769	4,03,648	3,78,843	3,92,971	3,65,320	3,15,436	3,31,647	3,37,783	3,25,790
Country	17,71,142	17,94,148	19,55,413	20,13,681	20,65,857	23,05,736	23,39,998	25,10,084	23,23,314	25,45,941
TOTAL	22,56,657	21,61,917	23,59,061	23,92,524	24,58,828	26,71,056	27,05,434	28,41,731	27,28,097	28,71,731
<i>Beer</i>	..	..	..	..	..	..	..	..	2,853	7,463
<i>Drugs—other than Opium—</i>										
<i>Ganja</i>	3,35,728	3,61,883	3,88,324	3,79,779	3,99,684	4,33,822	4,47,115	3,97,696	4,36,916	4,70,341
<i>Others</i>	43,058	45,766	48,341	46,870	49,613	52,503	57,699	58,853	65,856	60,497
TOTAL	3,78,786	4,07,649	4,36,665	4,26,649	4,49,297	4,86,325	5,04,814	4,56,549	5,02,772	5,30,838
MISCELLANEOUS RECEIPTS	1,293	2,123	1,428	21,033	7,750	7,970	9,334	11,812	12,056	10,226
<i>Opium</i>	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463
TOTAL RECEIPTS	32,01,272	31,17,181	32,99,486	33,28,115	34,07,800	36,66,501	37,38,289	39,89,940	40,21,539	39,70,721
DITTO, excluding Opium	26,36,736	25,71,689	27,97,154	28,40,206	29,15,875	31,65,351	32,19,532	33,10,092	32,45,778	34,20,258
CHARGES	1,59,276	1,61,505	1,74,367	1,82,995	1,94,281	1,83,616	1,95,561	2,05,991	2,01,499	1,97,688
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,77,460	24,10,184	26,22,787	26,57,211	27,21,594	29,81,735	30,24,021	31,04,101	30,44,279	32,22,570
DITTO—Opium	5,64,536	5,45,492	5,02,332	4,87,909	4,91,925	5,01,150	5,18,707	6,79,848	7,75,761	5,50,463
TOTAL NET RECEIPTS	30,41,996	29,55,676	31,25,119	31,45,120	32,13,519	34,82,885	35,42,728	37,83,949	38,20,040	37,73,033

EXCISE

in BENGAL,* in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
5,08,562	5,53,894	5,72,415	6,13,655	6,79,252	6,84,004	8,10,711	11,70,774	13,52,764	14,18,837	BENGAL—
1,13,30,730	74,25,567	76,93,172	83,07,203	80,53,765	77,14,549	70,05,527	78,37,396	93,84,310	94,80,629	RECEIPTS—
										<i>Spirits—</i>
										English
										Country
1,18,39,292	79,79,461	82,65,587	89,20,858	87,33,017	83,98,553	78,16,238	90,08,170	1,07,37,074	1,08,99,466	TOTAL
17,296	18,592	12,778	11,904	9,468	4,809	13,674	16,793	18,634	15,476	Beer
										<i>Drugs—other than Opium—</i>
32,68,322	29,30,079	29,08,174	35,15,733	34,97,413	33,83,555	34,89,134	34,18,374	34,79,285	36,47,148	<i>Ganja</i>
1,68,547	1,63,772	1,62,151	1,58,783	1,56,056	1,54,173	1,61,668	1,77,395	2,13,458	2,39,823	<i>Others</i>
34,36,869	30,93,851	30,70,325	36,74,516	36,53,469	35,37,728	36,50,802	35,96,269	36,92,743	38,86,971	TOTAL
29,363	36,510	34,158	37,667	41,638	53,588	55,816	59,212	52,466	57,715	MISCELLANEOUS RECEIPTS
26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,329	32,48,820	<i>Opium (Excise)</i>
1,79,76,523	1,33,89,707	1,37,59,157	1,53,88,017	1,53,59,916	1,51,30,570	1,44,07,668	1,56,25,391	1,76,38,246	1,81,08,448	TOTAL RECEIPTS
1,53,22,730	1,11,28,414	1,13,82,848	1,26,44,945	1,24,37,592	1,19,94,678	1,15,36,530	1,26,80,444	1,45,00,917	1,48,59,628	DITTO, excluding Opium
9,32,388	6,21,197	6,00,994	6,43,060	7,42,121	10,26,217	11,65,974	12,32,941	12,57,674	13,58,629	CHARGES
1,43,90,342	1,05,07,217	1,07,81,854	1,20,01,885	1,16,91,471	1,09,68,461	1,03,70,556	1,14,47,503	1,32,43,243	1,35,00,999	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
26,53,793	22,61,293	23,76,309	27,43,072	29,22,324	31,35,892	28,71,138	29,44,947	31,37,329	32,48,820	DITTO—Opium
1,70,44,135	1,27,68,510	1,31,58,163	1,47,44,957	1,46,17,795	1,41,04,353	1,32,41,694	1,43,92,450	1,63,80,572	1,67,49,819	TOTAL NET RECEIPTS
										CALCUTTA AND SUBURBS—
										RECEIPTS—
										<i>Spirits—</i>
3,58,878	3,62,468	3,33,389	3,33,379	3,66,391	4,01,652	5,59,892	9,24,224	11,78,463	11,56,811	English
28,04,180	28,84,008	29,57,343	30,48,206	29,09,839	30,83,568	24,13,200	33,21,292	39,99,034	41,14,274	Country
31,63,058	32,26,476	32,90,732	33,81,585	32,76,239	34,85,160	29,73,092	42,45,516	51,72,497	52,71,085	TOTAL
7,306	7,904	5,436	..	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
4,78,128	5,60,311	4,82,298	5,74,266	6,10,617	5,93,939	5,96,089	5,69,809	5,94,333	6,53,067	<i>Ganja</i>
66,202	97,834	94,532	90,237	89,961	89,474	94,796	1,04,667	1,34,636	1,47,742	<i>Others</i>
5,44,330	6,58,145	5,76,830	6,64,503	7,00,578	6,83,413	6,90,885	6,74,476	7,28,969	8,00,809	TOTAL
11,550	11,801	12,453	11,524	12,868	15,141	11,440	16,749	18,807	17,339	MISCELLANEOUS RECEIPTS
5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	10,29,217	<i>Opium</i>
42,97,018	45,97,445	45,99,156	48,56,394	49,36,274	52,01,564	44,81,265	58,62,236	69,24,743	71,18,950	TOTAL RECEIPTS
37,26,244	39,04,326	38,85,451	40,57,612	39,89,676	41,83,714	36,75,417	49,36,741	59,15,273	60,89,733	DITTO, excluding Opium
1,95,432	2,02,133	1,89,834	2,05,978	2,31,388	3,06,006	3,58,446	3,90,949	4,08,370	4,73,750	CHARGES
35,30,812	37,02,193	36,95,617	38,51,634	37,58,238	38,77,708	33,16,971	45,45,792	55,06,903	56,15,983	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
5,70,774	6,93,119	7,13,705	7,98,782	9,46,598	10,17,850	8,05,848	9,25,495	10,09,470	10,29,217	DITTO—Opium
41,01,586	43,95,312	44,09,322	46,50,416	47,04,886	48,95,553	41,22,819	54,71,287	65,16,373	66,45,200	TOTAL NET RECEIPTS

* Including Bihar and Orissa up to 1910-11

EXCISE

No. 98.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in BIHAR AND ORISSA, in each official year from 1912-13 to 1919-20

	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
BIHAR AND ORISSA—								
RECEIPTS—								
Spirits—								
English	32,482	35,629	35,806	33,317	34,195	37,065	34,369	35,326
Country	68,03,671	71,07,320	74,08,329	67,31,810	68,45,114	75,14,133	79,18,893	82,97,234
TOTAL	68,36,153	71,42,949	74,44,135	67,65,127	68,79,309	75,51,198	79,53,262	83,32,560
Bee	..	..	..	..	..	..	..	..
Drugs—other than Opium—								
Ganja	22,52,672	25,22,388	25,82,871	25,28,765	26,26,661	24,64,883	25,05,072	26,80,857
Others	52,864	60,271	60,229	57,900	54,957	53,665	55,973	63,099
TOTAL	23,05,536	25,82,659	26,43,100	25,86,665	26,81,618	25,18,548	25,61,045	27,43,956
MISCELLANEOUS RECEIPTS	43,439	27,694	21,875	24,504	27,272	24,396	32,491	51,045
Opium (Excise)	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620	17,78,819
TOTAL RECEIPTS	1,04,00,579	1,12,59,880	1,15,93,436	1,09,71,353	1,12,25,650	1,18,22,605	1,23,92,418	1,29,06,380
DITTO, excluding Opium	91,85,128	97,53,302	1,01,09,110	93,76,296	95,88,199	1,00,94,142	1,05,46,798	1,11,27,561
CHARGES	5,36,154	6,02,829	6,08,945	6,14,258	6,63,482	6,69,448	7,44,822	10,14,105
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	86,48,974	91,50,473	95,00,165	87,62,038	89,24,717	94,24,694	98,01,976	1,01,13,456
DITTO Opium	12,15,451	15,06,578	14,84,326	15,95,057	16,37,451	17,28,463	18,45,620	17,78,819
TOTAL NET RECEIPTS	98,64,425	1,06,57,051	1,09,84,491	1,03,57,095	1,05,62,168	1,11,53,157	1,16,47,596	1,18,92,275

No. 99.

Details of Receipts and Charges under Excise in the province of Agra in
each year from 1900-01 to 1919-20.

EXCISE

No. 99.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
PROVINCE OF AGRA—										
RECEIPTS—										
<i>Spirits—</i>										
English	5,12,488	5,61,134	6,31,964	7,29,873	7,44,299	12,79,343	3,60,940	3,58,520	3,39,233	2,67,813
Country	30,49,923	34,22,251	37,98,962	42,52,721	45,36,137	41,47,865	41,07,816	41,75,050	38,52,174	40,46,296
TOTAL	35,62,411	39,83,385	44,30,926	49,82,594	52,80,496	54,27,208	44,68,756	45,33,570	41,91,407	43,14,109
<i>Beer</i>	39,740	55,829	59,651	55,118	52,909	49,153	51,259	48,530	85,098	73,871
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	9,49,909	9,78,221	11,02,083	12,44,258	12,83,880	13,20,903	13,81,063	13,92,979	14,03,115	13,26,386
MISCELLANEOUS RECEIPTS	1,358	1,949	1,456	1,162	1,567	1,681	6,184	2,309	1,839	6,551
<i>Opium</i>	6,23,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478
TOTAL RECEIPTS	51,87,301	56,97,107	62,85,042	69,88,666	73,29,249	75,12,779	66,19,119	66,69,914	64,23,058	65,05,395
DITTO, excluding Opium	45,53,478	50,19,384	55,94,116	62,83,132	66,18,852	67,98,945	59,07,262	59,77,388	56,81,459	57,20,917
CHARGES	1,05,548	88,734	91,881	1,40,337	1,11,944	79,738	90,150	1,09,214	1,46,468	1,87,513
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	44,47,930	49,30,650	55,02,235	61,42,795	65,06,908	67,19,207	58,17,112	58,68,174	55,34,991	55,33,404
DITTO—Opium	6,33,823	6,77,723	6,90,926	7,05,534	7,10,397	7,13,834	7,11,857	7,19,526	7,41,599	7,84,478
TOTAL NET RECEIPTS	50,81,753	56,08,372	61,93,161	68,48,329	72,17,305	74,33,041	65,28,969	65,87,700	62,76,590	63,17,882
ALLAHABAD—										
RECEIPTS—										
<i>Spirits</i>										
English	2,310	2,850	2,826	3,338	4,912	5,142	4,547	4,839	5,965	6,394
Country	1,66,470	1,95,893	1,90,315	2,27,245	2,62,128	2,54,584	2,33,327	2,03,288	2,15,733	2,27,204
TOTAL	1,68,780	1,98,743	1,93,141	2,30,583	2,67,040	2,59,726	2,37,874	2,08,127	2,21,734	2,33,598
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	65,010	56,883	56,454	84,714	97,016	1,02,992	86,078	79,198	77,306	65,170
MISCELLANEOUS RECEIPTS	7,680	232	171	71	117	27	53	71	153	234
<i>Opium</i>	33,660	39,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472
TOTAL RECEIPTS	2,75,130	2,95,782	2,84,432	3,45,786	3,93,523	2,01,897	3,57,932	3,27,421	3,35,045	3,63,474
DITTO, excluding Opium	2,41,470	2,55,858	2,49,766	3,15,368	3,64,173	3,62,445	3,24,005	2,84,396	2,99,193	3,19,002
CHARGES	2,840	2,956	1,872	3,942	6,336	3,235	4,240	6,625	19,039	12,012
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,38,630	2,52,902	2,47,894	3,11,426	3,57,837	3,59,210	3,19,765	2,77,771	2,80,154	3,06,990
DITTO—Opium	33,660	34,924	34,666	30,418	29,350	39,452	33,977	43,025	35,852	44,472
TOTAL NET RECEIPTS	2,72,290	2,92,826	2,82,560	3,41,844	3,87,187	3,98,662	3,53,742	3,20,796	3,16,006	3,51,462

in the PROVINCE of AGRA, in each year * from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										PROVINCE OF AGRA—
										RECEIPTS—
										<i>Spirits</i>
2,74,892	1,97,724	1,91,057	2,35,384	2,99,255	3,68,813	6,78,271	6,33,705	7,38,723	7,51,040	English
48,90,083	54,04,151	60,34,977	63,95,426	57,77,942	54,51,077	59,81,387	67,21,700	75,53,640	83,14,146	Country
51,64,975	56,01,875	62,26,034	66,30,810	60,77,197	58,11,850	66,59,658	73,56,405	82,92,363	90,65,186	TOTAL
79,901	74,834	60,150	63,303	42,223	8,811	35,419	34,460	66,230	25,737	Beer
										<i>Drugs other than Opium—</i>
14,26,483	14,69,697	18,04,288	19,36,661	19,77,721	20,40,300	20,35,076	20,63,468	21,56,721	24,76,738	<i>Ganja</i>
5,741	5,761	6,947	7,872	46,242	40,474	33,415	47,781	44,281	42,444	MISCELLANEOUS RECEIPTS
9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,814	14,80,497	<i>Opium</i>
75,81,801	80,85,960	90,88,558	96,78,333	91,83,844	90,26,267	93,23,345	1,06,51,726	1,17,65,379	1,30,90,602	TOTAL RECEIPTS
66,77,100	71,52,167	80,97,419	86,38,646	81,43,383	79,01,435	87,63,568	95,02,114	1,05,59,585	1,16,10,105	DITTO, excluding Opium
1,86,077	2,27,550	2,36,675	2,53,465	2,34,554	2,79,769	2,56,391	3,20,697	3,41,191	3,91,070	CHARGES
64,91,023	69,24,617	78,60,744	88,85,181	78,58,829	76,21,728	85,07,177	91,81,417	1,02,18,374	1,12,19,035	NET RECEIPTS FROM SPIRITS AND
9,04,701	9,33,793	9,91,139	10,39,687	10,40,461	11,24,832	10,59,777	11,49,612	12,05,811	14,80,497	DRUGS other than Opium
78,95,724	78,58,410	88,51,883	94,24,868	88,99,290	87,46,558	95,66,954	1,03,31,029	1,14,24,188	1,26,99,532	DITTO—Opium
										TOTAL NET RECEIPTS
										ALLAHABAD—
										RECEIPTS—
										<i>Spirits—</i>
5,871	5,631	5,594	6,563	5,646	4,527	6,371	4,801	5,872	8,029	English
2,87,144	3,16,350	3,32,846	3,33,243	3,07,742	2,96,223	3,04,067	3,45,312	3,88,874	4,03,025	Country
2,93,015	3,21,981	3,38,440	3,39,806	3,13,388	3,00,750	3,10,438	3,50,113	3,94,746	4,16,054	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										<i>Drugs other than Opium—</i>
70,229	76,044	83,378	75,975	65,264	71,802	62,927	50,430	45,706	60,129	<i>Ganja</i>
334	464	306	325	251	1,372	1,846	1,609	1,620	736	MISCELLANEOUS RECEIPTS†
55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	51,828	<i>Opium</i>
4,19,465	4,41,016	4,57,359	4,63,414	4,22,342	4,21,875	4,10,721	4,63,327	4,83,000	5,28,747	TOTAL RECEIPTS
3,63,578	3,98,489	4,22,124	4,16,106	3,78,903	3,73,924	3,75,211	4,02,152	4,42,072	4,76,919	DITTO, excluding Opium
11,706	15,764	18,949	17,590	14,913	19,913	19,363	17,035	27,981	21,914	CHARGES
3,51,872	3,82,725	4,03,175	3,98,516	3,63,990	3,54,011	3,55,848	3,85,117	4,14,091	4,54,955	NET RECEIPTS FROM SPIRITS AND
55,887	42,527	35,235	47,308	43,439	47,951	35,510	61,175	40,928	51,828	DRUGS other than Opium
4,07,759	4,25,252	4,38,410	4,45,824	4,07,429	4,01,962	3,91,358	4,46,292	4,55,019	5,06,783	DITTO—Opium
										TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September but from 1904-05 the year corresponds with the official year
† Includes receipts from license fees for *lari* and opium until 1901-02

No. 100.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
ODA—										
RECEIPTS—										
Spirits—										
English	5,678	6,793	6,796	7,104	8,746	7,473	7,077	7,049	8,018	70,509
Country	13,07,625	17,73,679	18,88,252	20,30,204	21,20,503	16,69,703	18,20,385	16,11,271	14,20,274	14,20,089
TOTAL	14,03,303	17,80,472	18,95,048	20,07,408	21,29,249	16,77,176	18,27,462	16,18,320	14,28,292	14,90,598
Beer	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459
Drugs other than Opium—										
Ganja	3,19,880	3,37,769	4,16,980	5,81,843	6,04,916	6,19,537	5,97,607	4,63,058	5,29,152	5,07,135
MISCELLANEOUS RECEIPTS	815	872	866	1,012	1,094	1,220	1,677	1,602	939	747
Opium	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273
TOTAL RECEIPTS	18,66,963	22,71,725	24,67,130	27,45,023	28,95,816	24,62,962	25,92,255	22,37,632	21,36,827	21,75,212
DITTO, excluding Opium	17,50,078	21,49,014	23,38,820	26,17,179	27,64,768	23,30,176	24,56,546	21,09,098	20,00,859	20,24,939
CHARGES	20,512	20,772	19,016	23,120	23,556	22,147	24,580	40,230	49,317	70,187
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	17,29,566	21,28,242	23,19,804	25,94,059	27,41,212	23,08,029	24,31,966	20,68,868	19,51,542	19,54,752
DITTO—Opium	1,16,885	1,22,711	1,28,310	1,27,844	1,31,048	1,32,786	1,35,709	1,28,534	1,35,968	1,50,273
TOTAL NET RECEIPTS	18,46,451	22,50,953	24,48,114	27,21,903	28,72,260	24,40,815	25,67,675	21,97,402	20,87,510	21,05,025
LUCKNOW—										
RECEIPTS—										
Spirits—										
English	3,424	3,664	3,520	3,776	4,706	4,650	4,599	4,647	5,171	4,435
Country	2,94,132	3,56,032	4,08,389	4,97,525	3,90,404	3,84,224	3,97,857	3,73,838	3,33,832	3,37,706
TOTAL	2,97,556	3,59,696	4,11,909	5,01,301	3,95,110	3,88,874	4,02,456	3,78,485	3,38,553	3,42,141
Beer	26,020	29,901	25,926	26,916	29,509	32,243	29,800	26,118	42,476	26,459
Drugs*—										
Ganja	33,640	1,07,323	1,03,815	1,82,400	91,570	1,89,220	1,95,982	1,43,357	781	1,58,461
MISCELLANEOUS RECEIPTS	87	83	91	57	38	46	351	425	116	51
Opium	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837
TOTAL RECEIPTS	4,43,241	5,33,954	5,79,617	7,48,150	5,61,759	6,57,202	6,74,745	5,95,466	5,71,451	5,72,949
DITTO, excluding Opium	4,07,303	4,97,008	5,41,741	7,10,674	5,16,227	6,10,383	6,28,589	5,48,385	5,24,926	5,27,112
CHARGES	4,510	3,926	3,956	4,541	4,319	4,639	4,464	4,818	9,197	16,925
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	4,02,793	4,93,082	5,37,785	7,06,133	5,11,908	6,05,744	6,24,125	5,43,567	5,15,729	5,10,187
DITTO—Opium	35,938	36,941	37,876	37,476	45,532	46,819	46,156	47,081	46,525	45,837
TOTAL NET RECEIPTS	4,38,731	5,30,023	5,75,661	7,43,609	5,57,440	6,52,563	6,70,281	5,90,648	5,62,254	5,56,024

* Includes district receipts

in OUDH, in each year * from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										OUDH—
										RECEIPTS—
										Spirits—
10,095	7,829	8,004	13,910	12,838	13,593	22,093	27,776	75,164	66,737	English
19,89,955	22,97,085	27,02,953	28,22,010	24,19,555	22,86,492	25,50,298	26,53,481	30,34,036	30,30,089	Country
20,00,050	23,04,914	27,10,957	28,35,920	24,32,393	23,00,085	25,72,391	26,81,257	31,09,200	30,96,876	TOTAL
37,876	37,555	5,735	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
4,79,245	5,37,647	6,01,807	5,87,893	6,46,305	6,61,070	7,56,779	7,90,708	8,18,557	9,51,239	Ganja
680	1,242	1,926	2,127	1,730	2,128	2,782	2,727	3,436	2,646	MISCELLANEOUS RECEIPTS
1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	3,00,192	Opium
26,94,553	30,65,675	35,28,475	36,35,740	32,86,535	31,85,303	35,35,636	36,94,747	41,65,246	43,51,003	TOTAL RECEIPTS
25,17,851	28,31,358	33,20,425	34,25,940	30,30,428	29,63,283	33,31,952	34,74,692	39,31,193	40,50,811	DITTO, excluding Opium
67,533	70,397	76,337	82,717	87,522	88,839	1,61,336	95,571	92,718	97,909	CHARGES
										NET RECEIPTS FROM SPIRITS
24,50,318	23,10,961	32,44,038	33,43,223	29,92,906	28,74,444	31,70,616	33,79,121	38,38,475	39,52,902	AND DRUGS other than Opium
1,76,702	1,84,317	2,08,050	2,09,800	2,06,107	2,22,020	2,03,684	2,20,055	2,34,053	3,00,192	DITTO—Opium
26,27,020	29,95,278	34,52,088	35,53,023	31,99,013	30,96,464	33,74,300	35,99,176	40,72,578	42,53,094	TOTAL NET RECEIPTS.
										LUCKNOW--
										RECEIPTS—
										Spirits—
4,983	5,087	5,811	11,439	10,670	11,429	20,522	26,166	73,367	64,480	English
4,23,689	4,75,630	5,41,983	4,99,113	4,57,760	4,28,639	5,04,096	5,39,722	6,68,074	7,73,222	Country
4,28,672	4,80,717	5,47,799	5,10,602	4,68,430	4,40,068	5,24,618	5,65,888	7,42,041	8,37,702	TOTAL
37,876	37,555	5,735	..	..	..	..	..	..	..	Beer
										Drugs—
1,44,763	1,43,570	2,00,257	1,43,545	1,65,908	1,74,046	2,69,487	3,03,190	2,98,165	4,16,429	Ganja
58	120	63	112	159	863	666	697	247	204	MISCELLANEOUS RECEIPTS
58,725	59,843	69,510	58,049	60,018	61,853	55,851	53,505	58,144	83,070	Opium
6,70,094	7,21,805	8,23,364	7,12,308	6,94,515	6,73,830	8,50,622	9,23,230	10,98,597	13,37,405	TOTAL RECEIPTS
6,11,369	6,61,962	7,53,854	6,54,259	6,34,497	6,14,977	7,94,771	8,69,775	10,40,453	12,54,335	DITTO, excluding Opium
15,839	15,958	17,058	17,434	20,035	14,866	14,719	15,003	15,346	17,235	CHARGES
										NET RECEIPTS FROM SPIRITS
5,95,530	6,46,004	7,36,796	6,36,825	6,14,462	6,00,111	7,80,052	8,54,772	10,25,107	12,37,100	AND DRUGS other than Opium
58,725	59,843	69,510	58,049	60,018	61,853	55,851	53,505	58,144	83,070	DITTO—Opium
6,54,255	7,05,847	8,06,306	6,94,874	6,74,480	6,61,964	8,35,903	9,08,277	10,83,251	13,20,170	TOTAL NET RECEIPTS

* Until 1903-04 the years related to the period ending 30th September, but from 1904-05 the year corresponds with the official year.

No. 101.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
PUNJAR—										
RECEIPTS—										
<i>Spirits—</i>										
English	91,982	78,112	88,952	98,928	1,01,376	1,28,854	1,58,513	1,83,674	2,13,445	1,61,569
Rum	14,76,443	14,29,640	15,31,373	16,34,914	19,74,305	22,34,842	24,32,333	25,76,578	28,10,309	24,65,106
Country										
TOTAL	15,68,425	15,07,752	16,20,325	17,33,842	20,75,681	23,63,696	25,90,846	27,60,252	30,23,754	26,26,675
Beer	1,01,114	1,21,572	1,29,674	1,23,611	1,28,863	1,34,895	1,34,392	1,26,373	2,26,365	2,11,380
<i>Drugs other than Opium—</i>										
Bhang and Charas*	3,21,540	2,84,130	3,21,125	3,50,646	3,41,560	4,18,393	5,34,893	5,54,140	6,17,066	6,13,598
MISCELLANEOUS RECEIPTS	896	800	571	1,123	388	640	740	650	757	12,390
Opium	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192
TOTAL RECEIPTS	26,01,132	25,04,599	26,75,239	28,00,404	31,50,820	35,64,693	39,89,988	42,18,285	47,59,899	43,23,235
DITTO, excluding Opium	19,91,975	19,14,254	20,71,695	23,15,222	25,46,492	29,17,624	32,60,871	34,41,415	38,67,942	34,64,043
CHARGES	58,498	63,008	69,307	58,248	66,144	77,667	73,438	71,021	79,584	83,983
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	19,33,477	18,51,246	20,02,388	21,56,974	24,80,348	28,39,957	31,87,433	33,70,394	37,88,358	33,80,055
DITTO—Opium	6,09,157	5,90,345	6,03,544	5,85,182	6,04,328	6,47,069	7,29,117	7,76,870	8,91,957	8,59,192
TOTAL NET RECEIPTS	25,42,634	24,41,591	26,05,932	27,42,156	30,84,676	34,87,026	39,16,550	41,47,264	46,80,315	42,39,247
LAHORE—										
RECEIPTS—										
<i>Spirits—</i>										
English	10,401	11,674	13,619	14,197	14,791	15,168	26,795	33,773	29,511	31,169
Rum	2,07,322	1,31,745	42,534	42,850	45,324	48,724	60,113	70,636	63,268	37,544
Country										
TOTAL	2,17,723	1,43,419	62,153	57,047	60,115	63,892	86,908	1,04,409	92,779	68,713
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Bhang and Charas*	9,736	9,736	9,796	10,016	10,668	10,988	11,841	30,822	14,669	16,169
Opium	33,620	29,960	23,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482
TOTAL RECEIPTS	2,61,079	1,83,115	1,00,412	97,123	1,02,086	1,16,971	1,42,387	1,84,058	1,51,304	1,47,364
DITTO, excluding Opium	2,27,459	1,53,155	71,949	67,063	70,783	74,880	98,749	1,35,031	1,07,448	84,882
CHARGES	5,301	5,224	3,748	27,489	4,770	6,435	3,932	4,250	3,805	773
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,22,158	1,47,931	68,201	39,574	66,013	68,445	94,817	1,30,781	1,03,643	84,109
DITTO—Opium	33,620	29,960	23,463	30,060	31,303	42,091	43,638	49,027	43,856	62,482
TOTAL NET RECEIPTS	2,55,778	1,77,891	96,664	69,634	97,316	1,10,536	1,38,455	1,79,808	1,47,499	1,46,591

* Ganja is not sold or used in the Punjab

in the PUNJAB, in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
1,86,175	1,92,095	2,01,332	2,07,510	2,22,104	2,17,100	4,33,140	4,61,835	7,26,627	10,06,378	PUNJAB--
35,65,283	40,73,506	41,65,334	44,11,492	42,58,841	41,58,439	41,29,314	45,17,107	6,34,237	68,07,210	RECEIPTS--
										<i>Spirits--</i>
										English
										{ Rum
										Country
37,51,458	42,65,601	43,66,666	46,19,002	44,30,945	43,75,539	45,62,454	49,78,942	63,80,884	78,13,588	TOTAL
2,11,812	2,87,950	2,87,486	2,50,476	2,33,131	1,53,047	4,96,321	7,74,789	8,84,404	8,21,163	Beer
6,69,797	7,02,271	7,44,121	7,50,994	7,95,730	8,19,628	8,61,292	9,30,514	9,88,886	12,46,156	<i>Drugs other than Opium</i>
										<i>Bhang and Charas</i>
3,681	1,479	1,378	2,263	3,971	7,543	5,900	4,680	3,646	4,642	MISCELLANEOUS RECEIPTS
10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	24,75,043	<i>Opium</i>
57,00,792	63,61,600	65,73,203	69,08,669	69,21,091	70,08,878	75,80,883	85,21,350	98,31,405	1,23,60,592	TOTAL RECEIPTS
46,36,748	52,57,301	53,49,651	56,22,735	55,63,777	53,55,757	59,25,967	66,88,925	82,37,800	98,85,549	DITTO, excluding Opium
1,67,982	1,76,586	2,13,475	2,03,410	2,40,814	2,56,995	2,42,937	2,54,384	2,41,821	2,66,631	CHARGES
44,68,766	50,30,715	51,36,176	54,19,325	53,22,963	50,98,762	56,82,930	64,34,541	79,95,979	96,18,918	NET RECEIPTS FROM SPIRITS
10,64,044	11,04,299	12,23,552	12,85,934	13,57,314	16,53,121	16,54,916	18,32,425	15,93,605	24,75,043	AND DRUGS other than Opium
										DITTO—Opium
55,32,810	61,35,014	63,59,728	67,05,259	66,80,277	67,51,883	73,37,896	82,66,966	95,89,584	1,20,93,961	TOTAL NET RECEIPTS
										LAHORE--
										RECEIPTS--
43,179	42,115	49,760	39,279	39,416	42,792	37,753	28,159	29,570	45,238	<i>Spirits--</i>
56,047	80,638	1,05,391	87,552	1,66,488	1,11,824	1,09,924	1,28,772	1,38,872	2,80,996	English
										{ Rum
										Country
99,226	1,22,753	1,55,151	1,26,831	2,05,904	1,54,616	1,47,677	1,56,931	1,68,442	3,26,234	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
10,646	18,721	24,633	19,973	20,198	24,748	25,548	32,532	27,257	49,732	<i>Drugs other than Opium--</i>
										<i>Bhang and Charas</i>
67,016	77,327	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	79,916	<i>Opium</i>
1,76,888	2,19,301	2,78,743	2,56,549	3,44,768	3,28,142	3,09,653	3,45,004	2,62,315	4,55,882	TOTAL RECEIPTS
1,09,872	1,41,474	1,79,834	1,46,804	2,26,102	1,79,364	1,73,225	1,89,463	1,95,699	3,75,966	DITTO, excluding Opium
8,968	8,644	12,336	8,315	12,442	15,836	10,253	9,830	9,137	16,362	CHARGES
1,00,904	1,32,830	1,67,448	1,38,489	2,13,660	1,63,528	1,62,972	1,79,633	1,86,562	3,59,604	NET RECEIPTS FROM SPIRITS
67,016	77,327	98,909	1,09,745	1,18,666	1,48,778	1,36,428	1,55,541	66,616	79,916	AND DRUGS other than Opium
										DITTO—Opium
1,67,920	2,10,657	2,66,357	2,48,234	3,32,326	3,12,306	2,99,400	3,35,174	2,53,178	4,39,520	TOTAL NET RECEIPTS

EXCISE

(234)

No. 102-DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE in DELHI,* in each official year from 1913-14 to 1919-20

	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
DELHI—*							
RECEIPTS—							
Spirits—							
English	23,323	21,414	18,995	17,272	21,251	22,619	41,944
Country	1,42,939	1,53,713	1,27,738	1,28,360	1,44,970	2,04,053	3,22,683
TOTAL	1,66,262	1,75,127	1,46,733	1,45,632	1,66,221	2,26,672	3,64,627
Beer . . . . .	....	..	..	312	162	150	170
Drugs other than Opium—							
Ganja, Bhang, and Charas	40,410	35,175	38,284	37,932	82,648	96,423	1,23,281
MISCELLANEOUS RECEIPTS	74	25	50	43	60	1,140	64
Opium	63,822	63,541	80,719	65,702	78,319	1,07,510	1,31,494
TOTAL RECEIPTS	2,70,568	2,73,868	2,65,766	2,49,621	3,27,410	4,31,895	6,19,636
DUTY, excluding Opium	2,06,746	2,10,327	1,85,047	1,83,919	2,49,091	3,24,385	4,88,142
CHARGES	6,242	6,233	7,874	9,572	10,200	8,900	10,670
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	2,00,504	2,04,044	1,77,173	1,74,347	2,38,891	3,15,485	4,77,472
DITTO—Opium	63,822	63,541	80,719	65,702	78,319	1,07,510	1,31,494
TOTAL NET RECEIPTS	2,64,326	2,67,585	2,57,892	2,40,049	3,17,210	4,22,995	6,08,966

* Constituted as a separate province out of the Punjab in 1912

No. 103.

Details of Receipts and Charges (in rupees) under Excise in the
North-West Frontier Province in each official year from
1902-03 to 1919-20.

EXCISE

(236)

No. 103.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
NORTH-WEST FRONTIER PROVINCE*—								
RECEIPTS—								
<i>Spirits—</i>								
English	23,433	25,632	24,992	25,960	25,839	33,386	35,080	41,855
Rum }	90,678	84,236	83,573	81,972	81,511	81,373	90,557	88,085
Country }								
TOTAL	1,14,111	1,09,918	1,08,565	1,07,932	1,07,350	1,14,759	1,25,637	1,29,440
<i>Beer</i>	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>								
<i>Bhang and Charas</i>	38,107	50,690	41,683	55,590	65,310	62,710	69,410	73,299
MISCELLANEOUS RECEIPTS	89	33	10	44	108	33	115	224
<i>Opium</i>	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619
TOTAL RECEIPTS	1,92,682	2,04,036	1,92,897	2,11,197	2,24,796	2,59,700	2,86,547	3,18,582
DITTO, excluding Opium	1,52,307	1,60,641	1,50,258	1,63,566	1,72,768	1,77,502	1,95,162	2,02,963
CHARGES	7,159	7,221	7,166	7,743	7,673	7,752	8,821	8,336
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,45,148	1,53,420	1,43,092	1,55,823	1,65,095	1,69,750	1,86,341	1,94,627
DITTO—Opium	40,375	43,395	42,639	47,631	52,028	82,198	91,385	1,15,619
TOTAL NET RECEIPTS	1,85,523	1,96,815	1,85,731	2,03,454	2,17,123	2,51,948	2,77,726	3,10,246
PESHAWAR—								
<i>RECEIPTS—</i>								
<i>Spirits—</i>								
English	8,205	2,105	2,232	2,232	2,232	5,700	6,000	6,000
Rum }	13,944	12,576	14,548	14,548	14,548	16,850	25,155	16,900
Country }								
TOTAL	17,149	14,681	16,780	16,780	16,780	22,550	31,155	22,900
<i>Beer</i>	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>								
<i>Bhang and Charas</i>	8,755	12,592	9,705	11,901	15,126	17,123	17,688	18,208
<i>Opium</i>	6,822	6,864	7,429	7,248	9,514	12,450	16,312	21,707
TOTAL RECEIPTS	32,726	34,137	33,914	35,929	41,420	52,073	65,155	62,815
DITTO, excluding Opium	25,904	27,273	26,485	28,681	31,906	39,673	48,843	41,108
CHARGES	987	487	470	665	1,087	50	100	92
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	24,917	26,786	26,015	28,016	30,819	39,623	48,743	41,016
DITTO—Opium	6,822	6,864	7,429	7,248	9,514	12,400	16,312	21,707
TOTAL NET RECEIPTS	31,739	33,650	33,444	35,264	40,333	52,023	65,055	62,723

* Formed as a separate Administration with effect from the 9th November, 1901

in the NORTH-WEST FRONTIER PROVINCE in each official year from 1902-03 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										NORTH-WEST FRONTIER PROVINCE*—
										RECEIPTS—
										Spirits—
25,713	33,293	44,716	36,995	36,223	34,132	29,140	32,132	38,856	69,375	English
81,112	1,07,180	1,03,952	1,01,163	93,335	81,362	89,539	1,10,110	1,46,198	2,37,922	{ Rum Country
1,06,825	1,40,473	1,48,668	1,38,158	1,20,558	1,15,494	1,18,679	1,42,242	1,85,054	3,07,297	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
69,792	76,666	1,36,445	77,945	88,982	93,779	1,04,982	1,14,543	1,46,286	1,99,010	Bhang and Charas
148	20	43	66	132	111	291	767	48	295	MISCELLANEOUS RECEIPTS
1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,486	2,47,444	3,48,409	Opium
2,78,194	3,15,847	4,04,055	3,50,113	3,54,263	3,53,800	3,58,816	4,32,034	5,78,832	8,55,011	TOTAL RECEIPTS
1,76,765	2,17,159	2,85,156	2,16,169	2,13,872	2,09,384	2,23,952	2,57,552	3,31,388	5,06,602	DITTO, excluding Opium
12,514	14,793	13,850	17,098	13,855	16,687	16,105	17,012	21,964	34,818	CHARGES
1,64,251	2,02,366	2,71,306	1,99,071	1,99,817	1,92,697	2,07,847	2,40,540	3,09,424	4,71,784	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,01,429	98,688	1,18,899	1,33,944	1,40,591	1,44,416	1,34,864	1,74,486	2,47,444	3,48,409	DITTO—Opium
2,65,680	3,01,054	3,90,205	3,33,015	3,40,408	3,37,113	3,42,711	4,15,022	5,56,868	8,20,193	TOTAL NET RECEIPTS
										PESHAWAR—
										RECEIPTS—
										Spirits—
3,700	4,550	6,800	6,000	7,000	5,600	5,050	4,500	3,350	6,500	English
16,790	17,375	23,225	21,929	20,605	18,400	20,940	26,250	33,100	44,350	{ Rum Country
20,490	21,925	30,025	27,929	27,605	24,000	25,990	30,750	36,450	50,850	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
14,296	14,477	23,972	28,284	28,027	26,536	27,060	27,089	30,625	49,489	Bhang and Charas
16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577	78,934	Opium
51,122	55,653	88,967	97,614	90,763	85,991	85,811	99,125	1,21,652	1,79,273	TOTAL RECEIPTS
34,786	36,402	53,997	56,213	55,632	50,536	53,060	57,839	67,075	1,00,339	DITTO, excluding Opium
88	76	302	288	223	191	233	202	305	87	CHARGES
34,708	36,826	53,695	55,925	55,409	50,345	52,767	57,637	66,770	100,252	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
16,336	19,251	34,960	41,401	35,131	35,455	32,761	41,286	54,577	78,934	DITTO—Opium
51,039	55,577	88,655	97,326	90,540	85,800	85,528	98,923	1,21,347	1,79,136	TOTAL NET RECEIPTS

* Formed as a separate Administration with effect from the 9th November 1901

No. 101.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
BOMBAY PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,11,139	2,21,183	2,64,941	2,62,004	3,47,513	2,89,784	3,43,141	2,25,097	3,13,513	3,18,165
Country	86,55,306	90,56,667	92,82,847	1,02,96,872	1,16,03,000	1,19,89,814	1,26,30,196	1,40,86,674	1,41,08,711	1,46,77,845
TOTAL	88,66,892	92,80,549	95,50,736	1,05,63,850	1,19,54,524	1,22,79,598	1,29,73,337	1,43,11,771	1,44,17,224	1,49,96,010
	28,298	45,188	33,674	34,493	31,027	22,114	13,363	15,190	52,447	47,585
<i>Drugs other than Opium—</i>										
Ganja	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	4,83,185	4,81,442	4,86,388	5,01,166	8,17,932	8,68,465	7,81,366	9,21,147	9,89,361	11,01,505
<i>Miscellaneous Receipts</i>	..	..	..	67,884	71,910	79,751	73,032	79,490	1,19,995	1,41,354
Opium	7,68,873	7,29,915	7,77,086	8,36,971	10,91,239	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360
TOTAL RECEIPTS	1,01,49,248	1,05,37,094	1,08,52,884	1,20,04,364	1,30,66,682	42,67,667	1,48,36,037	1,63,86,607	1,68,50,079	1,75,36,814
DITTO, excluding Opium	93,80,375	98,07,179	1,00,75,793	1,11,67,393	1,28,75,393	1,32,49,928	1,38,41,098	1,53,27,598	1,55,79,027	1,62,86,454
CHARGES	3,45,696	3,53,157	3,54,754	4,03,528	4,70,418	5,21,349	5,37,698	8,82,223	13,19,323	11,73,621
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	90,34,679	94,54,022	97,21,044	1,07,63,865	1,24,04,975	1,27,28,579	1,33,03,400	1,44,45,375	1,42,59,704	1,51,12,833
DITTO—Opium	7,68,873	7,29,915	7,77,086	8,36,971	10,91,239	10,17,739	9,94,939	10,59,009	12,71,052	12,50,360
TOTAL NET RECEIPTS	98,03,552	1,01,83,937	1,04,98,130	1,16,00,836	1,34,96,264	1,37,46,318	1,42,98,339	1,55,04,384	1,55,30,756	1,63,63,193
BOMBAY, TOWN AND ISLAND—										
RECEIPTS—										
<i>Spirits—</i>										
English	98,465	98,801	1,29,348	1,19,644	1,63,327	1,33,470	1,38,218	1,14,545	1,30,824	1,30,577
Country	7,77,767	9,57,004	9,75,022	9,91,242	1,37,816	10,85,151	11,03,876	12,16,606	10,89,276	11,02,413
TOTAL	8,76,232	10,55,805	11,04,370	11,10,886	16,50,943	12,18,621	12,42,094	13,31,151	12,20,100	12,32,990
Beer	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
Ganja	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960
Others	..	..	..	..	..	..	..	..	..	..
TOTAL	83,206	94,024	1,03,735	87,088	2,38,589	2,99,181	1,06,041	1,67,780	2,06,024	2,50,960
<i>Miscellaneous Receipts</i>	..	..	..	..	..	..	..	..	..	..
Opium	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	51,864
TOTAL RECEIPTS	9,63,299	11,53,654	12,11,991	12,01,882	19,17,619	15,56,262	13,91,622	15,46,454	14,82,774	15,35,814
DITTO, excluding Opium	9,59,438	11,49,829	12,08,105	11,97,974	18,89,532	15,17,802	13,48,135	14,98,931	14,26,124	14,83,950
CHARGES	85,221	64,517	60,799	63,365	82,266	81,417	76,327	97,580	1,41,303	1,57,487
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	8,74,217	10,95,312	11,47,306	11,34,609	18,07,266	14,36,385	12,71,808	14,01,351	12,84,821	13,26,463
DITTO—Opium	3,861	3,825	3,886	3,908	28,087	38,460	43,487	47,523	56,650	51,864
TOTAL NET RECEIPTS	8,78,078	10,99,137	11,51,192	11,38,517	18,35,353	14,74,845	13,15,295	14,48,874	13,41,471	13,78,327

EXCISE

in the BOMBAY PRESIDENCY in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										BOMBAY PRESIDENCY—
										RECEIPTS—
										Spirits—
3,03,029	3,54,631	4,00,212	3,38,493	3,34,347	3,59,158	4,33,644	4,18,352	4,07,968	5,95,102	English
1,58,96,746†	1,73,61,748	1,79,57,941	1,86,26,651	1,84,97,737	1,86,86,260	2,14,24,350	2,02,57,074	3,06,78,384	3,80,38,127	Country
1,61,99,775	1,77,16,379	1,83,58,153	1,89,65,144	1,88,32,084	1,90,45,418	2,18,57,894	2,60,75,426	3,10,86,352	3,36,33,229	TOTAL*
55,637	60,833	56,986	59,632	93,794	2,34,130	4,22,345	9,71,798	10,50,298	7,29,916	Beer
										Drugs other than Opium—
12,51,762	12,29,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	18,07,016	22,37,418	25,14,416	Ganja
..	..	..	..	..	..	..	..	..	..	Others
12,51,762	12,29,122	12,26,125	14,21,423	13,34,636	15,78,271	16,80,488	18,07,016	22,37,418	25,14,416	TOTAL
97,856	91,041	84,217	34,128	77,314	60,124	71,757	68,267	68,427	63,821	Miscellaneous Receipts †
13,62,737	11,96,971	15,27,247	18,09,149	16,69,951	18,73,387	20,18,182	24,78,393	33,84,880	32,23,462	Opium
1,89,67,767	2,02,94,346	2,12,52,728	2,22,89,476	2,20,07,779	2,27,91,330	2,60,50,666	3,20,00,900	3,78,27,375	4,01,64,844	TOTAL RECEIPTS
1,76,05,030	1,90,97,375	1,97,25,481	2,04,30,327	2,03,37,828	2,09,17,943	2,40,32,484	2,95,22,507	3,44,42,495	3,69,41,382	DITTO, excluding Opium
11,86,745	12,94,750	14,08,957	15,40,633	16,91,041	14,89,227	14,50,954	14,84,006	17,36,698	19,56,891	CHARGES
1,64,18,285	1,78,02,625	1,83,16,524	1,89,39,694	1,86,46,187	1,94,28,716	2,25,81,530	2,80,88,501	3,27,05,797	3,49,84,491	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
13,62,737	11,96,971	15,27,247	18,09,149	16,69,251	18,73,387	20,18,182	24,78,393	33,84,880	32,23,462	DITTO—Opium
1,77,81,022	1,89,99,596	1,98,43,771	2,07,48,843	2,03,16,138	2,13,02,103	2,45,99,712	3,05,16,894	3,60,90,677	3,82,07,953	TOTAL NET RECEIPTS
										BOMBAY TOWN AND ISLAND—
										RECEIPTS
										Spirits—
1,39,859	1,42,818	1,41,648	1,53,649	1,44,026	1,53,683	2,05,474	2,12,381	1,61,406	2,82,428	English
37,59,952‡	37,80,067	41,12,809	40,84,744	43,16,893	47,01,574	35,90,654	66,92,825	84,99,624	91,24,708	Country
38,99,811	39,22,885	42,54,457	42,38,393	44,60,919	48,55,257	57,06,128	69,05,206	86,61,030	94,07,136	TOTAL
..	..	..	..	..	..	3,74,775	5,83,230	9,54,517	7,01,761	Beer
										Drugs other than Opium—
3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	4,21,466	4,61,091	5,54,618	Ganja
..	..	..	..	..	..	..	..	..	..	Others
3,44,433	1,74,305	1,88,235	3,40,153	2,32,084	3,12,306	3,88,850	4,21,466	4,61,091	5,54,618	TOTAL
..	..	..	..	..	..	7,358	4,839	7,446	12,542	Miscellaneous Receipts
1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	1,14,250	Opium
44,12,410	42,18,275	44,72,078	46,15,123	47,28,291	52,07,766	66,21,949	80,07,220	1,01,98,484	1,07,90,307	TOTAL RECEIPTS
42,44,244	40,97,190	44,42,692	45,78,546	46,93,093	51,67,563	65,67,111	79,14,741	1,00,84,084	1,06,76,057	DITTO, excluding Opium
1,75,374	1,95,976	1,66,251	1,70,554	1,59,309	1,43,422	1,84,724	1,79,559	2,07,619	2,52,301	CHARGES
40,68,870	39,01,214	42,76,441	44,07,992	45,33,694	50,24,141	63,82,387	77,35,182	98,76,465	1,04,23,756	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
1,68,166	1,21,088	29,386	36,577	35,288	40,203	54,838	92,479	1,14,400	1,14,250	DITTO—Opium
42,37,036	40,22,302	43,05,827	44,44,569	45,68,982	50,64,344	64,37,225	73,27,661	99,90,865	1,05,38,006	TOTAL NET RECEIPTS

* The figures include license and distillery fees and duties, etc., realised in the Military Department

† Until 1902-03 these receipts were included partly under 'Spirits' and partly under 'Opium'

‡ Included from 1910-11 the duty on country spirits from the Uran Distilleries, Kolaba district, paid into the Bank of Bombay

EXCISE

No. 105.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
CENTRAL PROVINCES AND BERAR—										
RECEIPTS—										
<i>Spirits—</i>										
English	9,591	8,299	10,844	14,724	12,359	23,681	19,049	9,377	12,223	12,065
Country	10,66,420	12,29,617	14,54,163	32,34,819	41,15,299	54,68,009	64,53,319	55,18,952	47,48,679	49,00,727
TOTAL	10,76,011	12,37,916	14,65,007	32,49,543	41,27,658	54,91,690	64,72,368	55,28,329	47,60,902	49,12,792
<i>Beer</i>	12,133	11,961	9,244	7,751	8,009	6,669	7,460	7,188	9,190	9,039
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	1,70,302	1,79,417	1,95,415	2,70,222	3,26,300	3,99,220	4,49,621	4,29,140	4,49,114	4,96,979
MISCELLANEOUS RECEIPTS	19,053	23,742	22,274	4,580	3,900	5,610	7,686	19,637	18,643	14,064
<i>Opium</i>	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659
TOTAL RECEIPTS	17,88,406	19,51,197	22,55,822	45,54,629	56,22,237	71,79,441	83,24,793	72,99,024	66,15,662	68,87,468
DITTO, excluding Opium	12,77,499	14,53,036	16,91,040	35,32,066	44,65,867	59,03,189	69,37,135	59,34,344	52,37,849	54,32,809
CHARGES	47,421	51,328	57,805	73,837	93,329	1,64,246	2,51,840	2,32,628	3,21,544	3,34,247
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	12,30,078	14,01,708	16,34,135	34,53,259	43,72,538	57,38,943	66,85,295	57,01,716	49,16,305	50,98,562
DITTO—Opium	5,10,967	4,98,161	5,63,882	10,22,533	11,56,370	12,76,252	13,87,658	13,14,680	13,77,813	14,54,659
TOTAL NET RECEIPTS	17,41,045	18,99,869	21,98,017	44,80,792	55,28,908	70,15,195	80,72,953	70,16,396	62,94,118	65,53,221
NAGPUR—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,103	2,550	2,306	2,008	1,763	1,969	2,124	1,935	2,333	2,251
Country	1,43,781	1,57,383	1,72,309	2,20,359	2,29,151	2,39,805	5,17,357	5,03,144	4,61,170	5,25,070
TOTAL	1,45,884	1,59,933	1,74,615	2,22,367	2,30,914	2,41,774	5,19,481	5,04,479	4,63,508	5,27,321
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	12,994	13,050	12,662	16,150	15,385	20,334	23,504	27,524	24,964	31,408
MISCELLANEOUS RECEIPTS	60	60	5	12	38	138	222	370	536	1,665
<i>Opium</i>	31,838	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755
TOTAL RECEIPTS	1,90,792	2,03,577	2,17,685	2,71,243	2,83,264	2,98,224	5,83,407	5,73,838	5,30,702	6,03,149
DITTO, excluding Opium	1,58,904	1,73,043	1,87,282	2,38,529	2,46,337	2,62,246	5,43,207	5,32,373	4,89,008	5,60,394
CHARGES	232	389	312	403	476	363	505	668	816	804
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,58,642	1,72,654	1,86,970	2,38,125	2,45,861	2,61,883	5,42,702	5,31,705	4,88,192	5,59,590
DITTO—Opium	31,888	30,534	30,403	32,714	36,927	35,978	40,200	41,465	41,694	42,755
TOTAL NET RECEIPTS	1,90,530	2,03,188	2,17,373	2,70,840	2,82,788	2,97,861	5,82,902	5,73,170	5,29,886	6,02,345

* Figures for Berar are included with effect from 1903-04

EXCISE

in the CENTRAL PROVINCES AND BERAR, in each official year from 1900-01 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										CENTRAL PROVINCES AND BERAR—*
										RECEIPTS—
										<i>Spirits</i> —
13,941	18,338	13,717	16,119	16,118	30,648	30,745	23,244	30,753	23,861	English
55,08,723	67,74,690	78,93,129	86,51,093	80,43,043	70,35,064	79,36,592	82,07,535	90,56,673	1,13,28,138	Country
55,22,664	67,93,028	79,06,846	86,67,215	80,59,161	70,95,712	79,67,337	82,35,779	90,87,426	1,13,51,902	TOTAL
5,853	1,398	1,014	3,954	4,491	..	62	12	..	..	<i>Beer</i>
										<i>Drugs other than Opium</i> —
5,28,372	6,30,596	7,39,642	8,09,212	8,50,400	8,58,687	8,87,046	8,94,325	8,88,984	10,29,099	<i>Ganja</i>
24,127	20,240	28,963	44,700	26,102	27,277	29,323	30,366	32,904	43,089	MISCELLANEOUS RECEIPTS
14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	24,09,763	<i>Opium</i>
75,77,661	91,12,337	1,06,04,997	1,16,24,461	1,10,57,428	1,00,67,882	1,10,88,813	1,14,92,212	1,23,54,056	1,46,33,950	TOTAL RECEIPTS
60,81,016	74,45,262	86,76,465	95,25,081	89,40,154	79,81,676	88,83,773	91,60,482	1,00,09,314	1,24,24,187	DITTO, excluding Opium
2,92,412	3,11,566	3,24,979	3,48,658	4,81,524	5,31,906	4,89,204	5,10,785	5,44,812	13,35,891	CHARGES
57,88,604	71,33,698	83,51,486	91,76,423	85,08,630	74,49,770	83,94,569	86,49,697	94,64,502	1,10,88,296	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
14,96,645	16,67,075	19,28,532	20,99,383	21,17,274	20,86,206	22,05,045	23,31,730	23,44,742	24,09,763	DITTO—Opium
72,85,249	88,00,771	1,02,80,018	1,12,75,806	1,06,25,904	95,35,976	1,05,99,614	1,09,81,427	1,18,09,244	1,34,98,059	TOTAL NET RECEIPTS
										NAGPUR—
										RECEIPTS—
										<i>Spirits</i> —
3,423	5,566	1,441	3,668	3,226	9,273	8,182	7,442	7,781	7,349	English
5,66,178	6,39,550	7,11,029	6,94,830	7,14,907	5,62,762	4,82,559	6,32,529	6,74,732	8,26,811	Country
5,69,601	6,45,116	7,12,470	6,98,498	7,18,133	5,72,035	4,90,741	6,39,971	6,82,513	8,34,160	TOTAL
..	..	..	..	..	..	..	..	..	..	<i>Beer</i>
										<i>Drugs other than Opium</i>
36,723	33,596	41,478	39,547	46,464	46,717	51,080	41,437	41,109	46,635	<i>Ganja</i>
2,191	1,399	2,953	2,641	2,619	2,387	1,995	2,000	425	3,025	MISCELLANEOUS RECEIPTS
36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	57,659	<i>Opium</i>
6,45,457	7,20,678	8,05,964	7,90,844	8,21,705	6,79,848	5,98,575	7,32,737	7,82,824	9,41,479	TOTAL RECEIPTS
6,08,515	6,30,111	7,56,906	7,40,686	7,67,216	2,21,139	5,43,816	6,83,408	7,24,047	8,83,820	DITTO, excluding Opium
1,035	1,036	798	832	1,048	2,001	2,990	3,000	1,674	38,188	CHARGES
6,07,480	6,79,075	7,56,108	7,39,854	7,66,168	6,19,138	5,40,826	6,80,408	7,22,373	8,45,632	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
36,942	40,567	49,058	50,158	54,489	58,709	54,759	49,329	58,777	57,659	DITTO—Opium
6,44,422	7,19,642	8,05,166	7,90,012	8,20,657	6,77,847	5,95,585	7,29,737	7,81,150	9,03,261	TOTAL NET RECEIPTS

* Figures for Berar are included with effect from 1903-04.

EXCISE

No. 106.—DETAILS of RECEIPTS and CHARGES (in rupees) under EXCISE

	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10
MADRAS PRESIDENCY—										
RECEIPTS—										
<i>Spirits—</i>										
English	2,75,240	3,56,511	3,00,898	3,08,632	3,45,935	3,63,706	3,51,322	4,98,153	5,02,957	6,06,386
Country	1,21,90,800	1,28,20,196	1,40,78,739	1,60,53,339	1,69,94,078	1,72,31,488	1,96,07,945	2,08,11,246	2,31,28,668	2,42,09,078
TOTAL	1,24,66,040	1,31,76,707	1,43,79,637	1,63,61,971	1,73,40,013	1,75,95,144	1,99,59,267	2,13,09,399	2,36,31,625	2,48,15,464
<i>Beer</i>	58,620	48,730	86,026	1,13,216	97,705	1,50,387	1,31,361	2,39,402	1,79,744	1,84,824
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	2,06,830	2,55,425	2,90,590	3,13,184	3,87,235	4,42,699	4,75,205	4,90,256	5,32,262	5,70,826
MISCELLANEOUS RECEIPTS	71,030	64,225	64,242	71,699	72,786	77,377	80,316	79,054	79,780	96,833
<i>Opium</i>	4,25,900	3,76,837	3,59,748	4,02,808	4,21,314	4,08,245	4,52,886	5,06,526	4,34,684	4,67,849
<i>Pass fees in account current with Bombay</i>	3,57,960	3,33,197	4,24,413	4,39,331	4,36,572	4,39,889	4,61,111	4,46,465	16,815	..
<i>Gain on sale proceeds of Bengal Opium</i>	..	..	..	..	..	..	..	..	5,65,953	7,99,505
Total Opium Receipts	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354
TOTAL RECEIPTS	1,35,89,294	1,43,07,529	1,56,14,472	1,77,03,731	1,87,58,129	1,91,13,741	2,05,60,146	2,30,71,102	2,54,40,863	2,69,35,301
DITTO, excluding Opium	1,28,05,434	1,35,47,495	1,48,30,311	1,68,61,642	1,78,99,743	1,82,65,607	1,96,46,149	2,21,18,111	2,44,23,411	2,56,67,947
CHARGES	10,06,200	9,95,471	9,74,095	9,96,980	9,99,828	10,20,010	10,08,771	10,40,824	18,47,585	18,50,631
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	1,17,99,234	1,25,52,024	1,38,56,216	1,58,64,662	1,68,99,915	1,72,45,597	1,86,37,378	2,10,77,787	2,25,75,826	2,38,17,316
DITTO—Opium	7,83,860	7,60,034	7,84,161	8,42,139	8,58,386	8,48,134	9,13,997	9,52,991	10,17,452	12,67,354
TOTAL NET RECEIPTS	1,25,83,094	1,33,12,058	1,46,40,377	1,67,06,801	1,77,58,301	1,80,93,731	1,95,51,375	2,20,30,778	2,35,93,278	2,50,84,670
CITY OF MADRAS—										
RECEIPTS—										
<i>Spirits—</i>										
English	1,36,240	1,68,322	1,52,923	1,66,791	1,91,350	2,24,134	2,04,451	3,24,177	3,52,284	4,41,319
Country	9,61,350	9,93,119	10,96,439	13,10,052	13,31,054	12,59,479	12,35,096	12,82,291	11,49,112	11,79,015
TOTAL	10,97,590	11,61,441	12,49,362	14,76,843	15,22,404	14,83,613	14,39,547	16,06,468	15,01,396	16,20,334
<i>Beer</i>	..	..	..	..	..	..	..	..	..	..
<i>Drugs other than Opium—</i>										
<i>Ganja</i>	13,800	26,320	31,633	26,687	31,620	35,410	37,673	34,440	39,957	57,967
MISCELLANEOUS RECEIPTS	5,100	6,403	3,937	2,439	3,127	4,277	4,662	4,999	1,901	1,352
<i>Opium including Miscellaneous items</i>	23,000	12,273	9,983	9,877	11,043	22,615	23,982	23,214	29,910	33,009
<i>Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay</i>	49,700	93,039	1,14,110	1,10,120	1,20,597	1,30,292	1,38,287	1,21,563	..	..
<i>Gain on sale proceeds of Bengal Opium</i>	..	..	..	..	..	..	..	..	21,426	42,774
Total Opium Receipts	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783
TOTAL RECEIPTS	11,89,190	12,99,476	14,09,025	16,25,966	16,83,791	16,76,307	16,34,151	17,90,684	15,94,590	17,55,936
DITTO, excluding Opium	11,16,490	11,94,164	12,84,932	15,05,969	15,57,151	15,23,300	14,71,882	16,45,907	15,43,254	16,80,153
CHARGES	38,440	26,078	27,503	25,116	24,902	26,764	28,805	29,319	134	22,640
NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium	10,78,050	11,68,086	12,57,429	14,80,853	15,32,249	14,96,536	14,43,077	16,16,588	15,43,120	16,57,513
DITTO—Opium	72,700	1,05,312	1,24,093	1,19,997	1,31,640	1,53,007	1,62,269	1,44,777	51,336	75,783
TOTAL NET RECEIPTS	11,50,750	12,73,398	13,81,522	16,00,850	16,63,889	16,49,543	16,05,346	17,61,365	15,94,456	17,33,296

in the MADRAS PRESIDENCY, in each official year from 1900-1901 to 1919-20

1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	
										MADRAS PRESIDENCY—
										RECEIPTS—
5,24,849	6,19,944	5,66,684	6,85,085	6,15,371	5,77,977	5,33,150	5,72,539	6,38,674	13,43,532	<i>Spirits—</i>
2,49,83,020	2,69,95,017	2,98,24,865	3,26,23,959	3,24,34,725	3,07,89,939	3,26,93,483	3,52,84,868	4,08,81,463	4,66,29,696	English
										Country
2,55,17,869	2,76,14,961	3,03,91,549	3,33,09,044	3,30,50,096	3,13,67,916	3,32,26,633	3,58,67,407	4,15,20,137	4,79,73,228	TOTAL*
2,11,968	2,14,709	2,29,489	2,13,624	3,18,208	3,62,407	4,87,945	6,11,137	8,23,070	9,30,491	Beer
										Drugs other than Opium—
5,50,373	6,27,454	7,31,224	8,65,564	10,21,017	10,66,491	11,18,392	12,26,188	13,95,660	16,76,993	Ganja
										MISCELLANEOUS RECEIPTS
1,02,750	1,19,555	1,13,017	1,60,039	2,06,329	2,13,340	2,27,109	2,50,662	3,39,045	4,49,603	Opium†
4,22,214	4,85,406	5,22,958	5,86,787	6,21,436	7,02,306	8,05,040	9,97,003	9,63,592	9,41,260	Pass fees in account current with Bombay‡
..	..	..	..	..	..	..	..	..	..	Gain on sale proceeds of Bengal Opium‡
9,68,469	10,02,089	11,93,595	13,76,017	13,95,117	14,03,224	13,31,631	14,07,764	14,01,503	16,41,890	Total Opium Receipts
13,90,633	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	25,83,150	TOTAL RECEIPTS.
2,77,73,643	3,00,64,174	3,31,86,332	3,65,11,075	3,66,12,203	3,51,15,684	3,71,96,750	4,08,50,161	4,64,43,007	5,36,13,465	DITTO, excluding Opium
2,62,82,960	2,85,76,674	3,14,65,279	3,45,48,271	3,45,95,650	3,30,10,154	3,50,60,079	3,79,45,394	4,40,77,912	5,10,30,315	CHARGES§
18,00,741	18,46,274	18,60,399	18,61,264	18,77,401	19,09,577	18,61,890	18,57,676	21,59,351	23,40,587	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium
2,45,82,219	2,67,30,405	2,96,04,880	3,26,87,007	3,27,18,249	3,11,00,577	3,31,98,139	3,60,87,718	4,19,18,561	4,86,89,728	DITTO—Opium
13,90,633	14,87,495	17,21,553	19,62,804	20,16,553	21,05,530	21,36,671	24,04,767	23,65,095	25,83,150	TOTAL NET RECEIPTS
2,59,72,902	2,82,17,900	3,13,26,433	3,46,49,811	3,47,34,302	3,32,06,107	3,53,34,860	3,84,92,485	4,42,83,656	5,12,72,878	CITY OF MADRAS—
										RECEIPTS—
										<i>Spirits—</i>
4,06,966	4,79,814	3,88,346	4,01,281	4,65,110	4,15,253	3,36,256	3,38,898	4,06,158	12,48,214	English
13,65,369	14,93,990	16,50,384	18,45,431	19,02,208	20,81,256	22,75,254	26,96,891	31,84,365	34,34,513	Country
17,72,335	19,73,804	20,36,730	22,46,712	23,67,318	24,96,509	26,11,510	30,35,789	35,90,523	46,82,727	TOTAL
..	..	..	..	..	..	..	..	..	..	Beer
										Drugs other than Opium—
55,885	58,976	64,455	69,990	1,01,242	94,539	96,435	1,09,005	1,22,182	1,38,547	Ganja
2,306	3,354	3,063	3,988	4,114	4,632	2,439	1,986	14,020	23,542	MISCELLANEOUS RECEIPTS
19,220	46,377	44,525	34,475	37,888	43,323	45,565	62,196	40,980	42,960	Opium, including Miscellaneous items
..	..	..	..	..	..	..	..	..	..	Pass duty on Opium collected in and remitted from Indore and pass fees in account current with Bombay‡
44,863	35,670	39,951	46,253	44,179	44,118	42,365	41,586	46,648	54,168	Gain on sale proceeds of Bengal Opium‡
64,033	82,047	84,476	80,723	82,067	87,446	87,930	1,03,782	87,628	97,128	Total Opium Receipts
18,94,589	21,18,181	21,38,729	24,01,418	25,54,741	26,83,176	27,98,364	32,50,562	38,14,353	49,41,944	TOTAL RECEIPTS
18,30,506	20,36,134	21,04,253	23,20,690	24,72,764	25,95,730	27,10,434	31,46,730	37,26,725	48,44,816	DITTO, excluding Opium
23,029	26,352	23,799	26,431	27,532	25,562	26,068	26,035	23,696	26,417	CHARGES
18,07,477	20,09,782	20,80,454	22,94,259	24,45,142	25,70,168	26,84,336	31,20,745	37,03,029	48,18,399	NET RECEIPTS FROM SPIRITS AND DRUGS other than Opium‡
64,033	82,047	84,476	80,723	82,067	87,446	87,930	1,03,782	87,628	97,128	DITTO—Opium
18,71,560	20,91,829	21,64,930	23,74,987	25,27,209	26,57,614	27,72,266	32,24,527	37,90,657	49,15,527	TOTAL NET RECEIPTS

* The figures include license and distillery fees and duties, etc., realised in the Military Department

† Includes Opium Miscellaneous receipts until 1902-03

‡ From 1st April 1908, the source of supply of Opium has been changed from Bombay to Bengal

§ The figures include some small charges under opium

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1900-01 to 1919-20

PROVINCES		NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1891 (c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1900-01	India, General	(a)	(a)	10,25,717	72,622	11,04,285	a. p.
	Burma	2,148	83(b)	28,27,639	24,60,216	53,29,888	1 10
	Assam	289	1,056	7,20,870	22,11,666	29,33,390	9 3
	Bengal	29,386	4,785	90,19,212	56,11,245	1,46,48,409	8 0
	United Provinces	10,452	4,774	50,31,534	20,20,557	70,54,264	3 2
	Punjab	1,549	2,837	16,69,539	9,30,697	26,01,132	2 4
	Bombay Presidency	4,116	2,302	88,97,190	12,52,058	1,01,49,248	2 1
	Central Provinces	6,786	2,462	10,88,144	6,81,269	17,88,466	8 9
	Madras Presidency	28,476	1,629	1,25,27,574	9,90,690	1,35,89,294	2 11
	TOTAL	83,202	19,928	4,28,07,419	1,62,31,020	5,91,98,376	5 8
1901-02	India, General	(a)	(a)	8,73,134	76,703	9,55,852	1 7
	Burma	1,996	73(b)	30,02,929	23,71,050	54,24,494	9 5
	Assam	293	1,072	7,26,685	21,05,764	28,33,034	7 10
	Bengal	30,646	4,925	91,88,467	58,18,813	1,50,25,317	3 3
	United Provinces	10,458	4,828	58,49,587	21,16,424	79,68,832	2 8
	Punjab	1,430	2,706	16,29,324	8,74,475	25,04,599	2 0
	North-West Frontier Province	79	168	1,05,933	73,860	1,79,898	1 4
	Bombay Presidency	4,149	2,181	93,25,737	12,11,357	1,05,37,094	9 1
	Central Provinces	6,810	2,470	12,49,877	6,77,578	19,51,197	3 1
	Madras Presidency	29,064	1,732	1,32,27,845	10,15,459	1,43,07,529	6 0
	TOTAL	84,925	20,155	4,51,79,518	1,63,41,483	6,16,87,846	4 8
1902-03	India, General	(a)	(a)	9,76,038	92,025	10,74,056	1 9
	Burma	1,980	127(b)	29,83,644	27,31,109	57,64,960	10 0
	Assam	293	1,061	7,19,764	21,99,482	29,19,938	8 0
	Bengal	32,022	5,369	97,39,728	60,32,784	1,57,87,729	3 4
	United Provinces	10,519	4,950	64,11,551	23,38,299	87,52,172	2 11
	Punjab	1,451	2,711	17,49,999	9,24,669	26,75,239	2 1
	North-West Frontier Province	80	172	1,14,111	78,482	1,92,682	1 5
	Bombay Presidency	4,061	2,141	95,89,410	12,63,474	1,08,52,884	9 5
	Central Provinces	7,246	2,705	14,74,251	7,59,297	22,55,822	3 8
	Madras Presidency	29,105	1,748	1,44,66,479	10,83,751	1,56,14,472	6 6
	TOTAL	86,757	20,984	4,82,24,975	1,75,03,372	6,58,89,954	4 11
1903-04	India, General	(a)	(a)	10,85,260	80,481	11,70,906	1 11
	Burma	1,994	174(b)	33,91,638	40,18,679	74,64,332	12 11
	Assam	290	1,050	7,29,920	22,93,432	30,24,391	8 3
	Bengal	33,792	5,434	1,02,10,139	60,47,110	1,62,96,470	3 6
	United Provinces	10,586	5,141	70,72,036	26,59,479	97,33,689	3 3
	Punjab	1,446	2,732	18,57,453	9,41,828	28,00,404	2 2
	North-West Frontier Province	78	180	1,09,918	94,085	2,04,036	1 6
	Bombay Presidency	4,219	2,241	1,05,98,343	13,38,137	1,20,04,364	10 4
	Central Provinces and Berar	9,708	3,285	32,57,294	12,92,755	45,54,629	5 9
	Madras Presidency	29,210	1,814	1,64,76,759	11,55,323	1,77,03,781	7 5
	TOTAL	91,323	22,051	5,47,88,760	1,99,21,309	7,49,57,002	5 8
1904-05	India, General	(a)	(a)	11,31,513	94,005	12,31,241	2 0
	Burma	1,870	226(b)	29,15,756	43,03,214	72,81,670	12 8
	Assam	282	1,042	7,09,175	23,43,938	30,54,075	8 4
	Bengal	33,777	5,420	95,22,567	46,57,707	1,41,98,334	3 0
	United Provinces	10,644	4,977	74,92,163	27,30,241	1,02,25,065	3 5
	Punjab	1,481	2,636	22,04,544	9,45,888	31,50,820	2 6
	North-West Frontier Province	78	181	1,08,565	84,322	1,92,897	1 5
	Bombay Presidency	4,242	2,351	1,19,85,551	19,09,221	1,39,66,682	12 1
	Central Provinces and Berar	9,195	3,303	41,35,667	14,82,670	56,22,237	7 1
	Madras Presidency	29,569	1,842	1,74,39,722	12,45,621	1,87,58,129	7 10
	TOTAL	91,138	21,978	5,76,45,223	1,97,96,827	7,76,81,150	5 2
1905-06	India, General	(a)	(a)	10,84,012	1,07,256	11,96,915	2 0
	Burma	1,729	340(b)	40,24,844	41,92,668	83,01,926	14 4
	Eastern Bengal and Assam	6,494	2,517	19,26,280	42,63,854	62,07,667	3 3
	Bengal	27,582	4,037	1,02,04,454	50,95,839	1,53,18,436	4 9
	United Provinces	10,800	4,988	71,85,780	27,87,060	99,75,741	3 4
	Punjab	1,462	2,349	24,98,591	10,65,462	35,64,693	2 10
	North-West Frontier Province	73	196	1,07,932	1,03,221	2,11,197	1 7
	Bombay Presidency	4,627	2,403	1,23,01,712	18,86,204	1,42,67,667	12 4
	Central Provinces and Berar	7,821	3,084	54,98,359	16,75,472	71,79,441	9 7
	Madras Presidency	30,859	1,951	1,77,45,531	12,90,833	1,91,13,741	8 0
	TOTAL	91,447	21,865	6,25,77,495	2,24,67,869	8,53,37,424	6 2
1906-07	India, General	(a)	(a)	10,87,076	98,213	11,91,311	2 0
	Burma	1,668	411(b)	35,79,593	40,32,173	76,64,986	13 3
	Eastern Bengal and Assam	6,456	2,481	20,54,226	43,03,509	63,73,487	3 4
	Bengal	27,979	4,107	1,08,93,597	51,63,996	1,60,79,779	5 1
	United Provinces	10,055	4,920	63,77,277	28,26,236	92,11,374	3 7
	Punjab	1,476	2,280	27,25,238	12,64,010	39,39,988	3 2
	North-West Frontier Province	68	192	1,07,350	1,17,338	2,24,796	1 2
	Bombay Presidency	4,685	2,450	1,29,86,700	17,76,305	1,48,36,037	12 10
	Central Provinces and Berar	6,429	2,353	64,79,828	18,37,279	83,24,793	11 2
	Madras Presidency	30,398	1,878	1,90,90,628	13,89,202	2,05,60,146	8 7
	TOTAL	89,214	21,072	6,53,81,513	2,28,08,261	8,84,56,697	6 6

(a) No information

(b) Opium shops only

(c) Figures from 1900-01 are calculated according to the census of 1901

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) fr. m license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each province, in each year from 1900-01 to 1919-20—continued.

	PROVINCES	NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1901 (c)
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1907-08	India, General	(a)	(a)	11,77,130	1,15,312	12,98,383	R a. p.
	Burma	1,576	439(b)	36,73,163	41,41,576	78,57,315	0 2 2
	Eastern Bengal and Assam	6,705	2,273	22,30,047	45,52,211	67,98,748	0 13 7
	Bengal	26,877	4,178	1,16,54,631	53,99,870	1,70,78,073	0 3 7
	United Provinces	9,334	4,913	62,26,538	27,04,097	89,34,546	0 5 5
	Punjab	1,138	1,689	28,86,625	13,31,010	42,18,285	0 3 0
	North-West Frontier Province	61	178	1,14,759	1,44,908	2,59,700	0 3 0
	Bombay Presidency	4,830	2,502	1,43,26,961	19,80,156	1,63,86,607	0 1 11
	Central Provinces and Berar	5,987	2,217	55,35,455	22,22,808	77,77,955	0 14 2
	Madras Presidency	30,250	1,855	2,15,48,801	14,43,247	2,30,71,102	0 10 5
	TOTAL	86,758	20,244	6,93,74,110	2,40,35,195	9,36,80,714	0 9 8
1908-09	India, General	(a)	(a)	14,29,342	1,09,124	15,40,817	0 2 7
	Burma	1,568	457(b)	39,52,291	37,14,557	77,18,815	0 13 8
	Eastern Bengal and Assam	7,059	2,012	23,69,532	46,47,459	70,34,031	0 3 4
	Bengal	16,602	4,236	1,13,10,415	56,67,976	1,70,00,787	0 5 4
	United Provinces	8,485	4,875	57,47,273	28,09,834	85,59,885	0 2 10
	Punjab	1,101	1,642	32,50,119	15,09,023	47,59,899	0 3 9
	North-West Frontier Province	59	173	1,25,637	1,60,795	286,547	0 2 2
	Bombay Presidency	4,699	2,533	1,44,69,671	22,60,413	1,68,50,079	0 14 7
	Central Provinces and Berar	5,178	2,189	47,70,092	18,26,927	66,15,662	0 8 10
	Madras Presidency	28,599	1,888	2,38,11,369	15,49,714	2,54,40,863	0 10 8
	TOTAL	73,350	20,005	7,12,35,741	2,42,55,822	9,58,10,224	0 6 9
1909-10	India General	(a)	(a)	14,73,392	1,21,758	15,96,615	0 2 8
	Burma	1,539	605(b)	40,52,467	35,11,003	76,49,137	0 13 3
	Eastern Bengal and Assam	9,010	1,925	24,24,472	48,64,775	73,05,093	0 3 10
	Bengal	16,605	4,142	1,10,83,248	56,86,342	1,67,93,419	0 5 4
	United Provinces	8,180	4,794	59,05,037	27,68,272	86,80,607	0 2 11
	Punjab	1,219	1,516	28,38,055	14,72,790	43,23,235	0 3 5
	North-West Frontier Province	61	170	1,29,440	1,88,910	3,18,582	0 2 5
	Bombay Presidency	4,927	2,572	1,50,43,595	23,51,865	1,75,36,814	0 15 2
	Central Provinces and Berar	4,810	2,187	49,21,760	19,51,638	68,87,468	0 9 2
	Madras Presidency	26,411	1,843	2,50,00,288	18,38,180	2,69,35,301	0 11 3
	TOTAL	76,762	19,754	7,28,71,760	2,47,56,141	9,80,26,271	0 6 11
1910-11	India, General	(a)	(a)	15,95,500	1,88,659	17,87,729	0 2 9
	Burma	1,507	700(b)	38,05,749	33,25,130	72,01,227	0 10 11
	Eastern Bengal and Assam	1,748	1,803	26,77,800	51,74,770	78,70,887	0 3 8
	Bengal	15,125	4,487	1,18,56,498	60,90,662	1,79,76,523	0 5 6
	United Provinces	8,098	4,730	72,82,802	29,87,131	1,02,76,354	0 3 6
	Punjab	1,199	1,529	39,63,270	17,33,841	57,00,792	0 4 6
	North-West Frontier Province	64	170	1,06,825	1,71,221	2,78,194	0 1 2
	Bombay Presidency	5,125	2,580	1,62,55,412	26,14,499	1,89,67,767	0 15 6
	Central Provinces and Berar	4,540	2,168	55,28,517	20,25,017	75,77,661	0 8 9
	Madras Presidency	25,646	1,847	2,67,29,837	19,41,056	2,77,73,643	0 10 9
	TOTAL	71,052	20,014	7,88,02,210	2,62,51,986	10,54,10,777	0 6 8
1911-12	India, General	(a)	(a)	15,92,972	1,90,002	17,88,807	0 2 9
	Burma (d)	1,485	124(b)	41,72,064	34,26,268	76,87,114	0 11 7
	Assam	276	666	12,27,749	32,11,208	44,43,910	0 10 8
	Bengal	5,217	3,205	79,98,053	53,55,144	1,33,89,707	0 4 9
	Bihar and Orissa	10,938	2,402	64,64,933	33,96,391	98,86,544	0 4 7
	United Provinces	7,984	4,648	80,19,178	31,25,454	1,11,51,635	0 3 9
	Punjab	1,205	1,485	45,53,551	18,06,570	63,61,600	0 5 1
	North-West Frontier Province	65	145	1,40,473	1,75,354	3,15,847	0 1 6
	Bombay Presidency	5,389	2,541	1,77,77,212	24,26,093	2,02,94,346	1 0 7
	Central Provinces and Berar	4,501	2,148	67,94,426	22,97,671	91,12,337	0 10 6
	Madras Presidency	25,053	1,744	2,78,29,670	21,14,949	3,00,64,174	0 11 7
	TOTAL	62,113	19,108	8,65,70,281	2,75,25,104	11,44,96,021	0 7 3
1912-13	India, General	(a)	(a)	13,40,379	1,61,971	15,05,840	0 2 3
	Burma (d)	1,509	124(b)	42,84,777	37,23,106	81,15,929	0 12 4
	Assam	283	657	14,24,346	34,25,852	48,52,029	0 11 7
	Bengal	5,289	2,849	82,78,365	54,46,634	1,37,59,167	0 4 10
	Bihar and Orissa	10,250	2,280	68,36,153	35,20,987	1,04,00,579	0 4 9
	United Provinces	7,917	4,557	90,02,876	36,05,284	1,26,17,033	0 4 3
	Punjab (including Delhi)	1,139	1,416	46,04,152	19,67,673	65,73,203	0 5 4
	North-West Frontier Province	61	145	1,48,668	2,55,344	4,04,055	0 1 11
	Bombay Presidency	5,602	2,413	1,84,15,139	27,53,372	2,12,52,728	1 1 4
	Central Provinces and Berar	4,392	2,148	79,07,860	26,68,174	1,06,04,997(e)	0 12 2
	Madras Presidency	23,544	1,577	3,06,21,038	24,52,777	3,31,86,832	0 12 10
	TOTAL	59,986	18,166	9,28,63,773	2,99,81,174	12,32,72,382	0 7 9
1913-14	India, General	(a)	(a)	13,54,073	1,76,009	15,33,533	0 2 3
	Burma (d)	1,531	124(b)	46,42,433	35,41,024	83,42,593	0 12 8
	Assam	298	648	15,49,113	37,07,267	52,59,283	0 13 2
	Bengal	5,303	2,795	89,32,762	64,17,588	1,53,88,017	0 5 5
	Bihar and Orissa	9,779	2,227	71,42,949	40,89,237	1,12,59,880	0 5 2
	United Provinces	7,822	4,548	95,30,033	37,74,041	1,33,14,073	0 4 9
	Punjab	1,165	1,424	48,69,478	20,36,928	69,08,669	0 5 9
	Delhi	30	15	1,66,262	1,04,232	2,70,568	0 10 11
	North-West Frontier Province	56	143	1,38,158	2,11,889	3,50,113	0 1 11
	Bombay Presidency	5,601	2,361	1,90,24,776	32,30,572	2,22,89,476	1 2 2
	Central Provinces and Berar	4,336	2,165	86,71,169	29,08,595	1,16,24,464(e)	0 13 3
	Madras Presidency	22,606	1,507	3,35,22,668	28,28,368	3,65,11,075	0 11 11
	TOTAL	58,227	17,957	9,95,43,874	3,80,25,770	13,30,51,744	0 4 2

(a) No information

(b) Opium shops only

(c) Figures from 1910-11 are calculated according to the census of 1911

(d) Includes the Shan States, Chin Hills and Punt

(e) Revised figures

No. 107.—NUMBER of SHOPS LICENSED for the sale of LIQUORS and INTOXICATING DRUGS ; RECEIPTS (in rupees) from license fee, duty, and other items of excise revenue ; and INCIDENCE of EXCISE TAXATION per head of population, in each Province, in each year from 1900-01 to 1919-20—concluded

PROVINCES		NUMBER OF SHOPS		RECEIPTS			Incidence of taxation per head of population according to the census of 1911
		Liquors	Drugs	Liquors	Drugs	Total, including miscellaneous receipts	
1914-15	India, General	(a)	(a)	16,24,585	2,37,316	18,65,082	R a p. 0 2 10
	Burma (c)	1,491	124(b)	53,79,592	33,46,708	88,94,183	0 13 6
	Assam	300	617	15,25,571	38,76,790	54,05,602	0 13 1
	Bengal	5,174	2,689	87,42,485	65,75,793	1,53,59,916	0 5 5
	Bihar and Orissa	9,240	2,208	74,44,135	41,27,426	1,15,93,436	0 5 5
	United Provinces	7,722	4,511	85,51,813	38,70,594	1,24,70,379	0 4 3
	Punjab	1,149	1,407	47,64,076	21,53,044	69,21,091	0 5 8
	Delhi	35	16	1,75,127	98,716	2,73,868	0 10 7
	North-West Frontier Province	57	145	1,29,558	2,24,573	3,54,263	0 2 6
	Bombay Presidency	5,845	2,330	1,89,25,878	30,04,587	2,20,07,779	1 1 11
	Central Provinces and Berar	4,271	2,167	80,63,652	29,67,674	1,10,57,428(d)	0 12 6
	Madras Presidency	21,439	1,485	3,33,68,304	30,37,570	3,66,12,203	0 14 2
TOTAL		56,723	17,699	9,86,94,776	3,35,20,791	13,22,15,230	0 8 5
1915-16	India, General	(a)	(a)	16,37,644	2,46,641	18,88,560	0 1 10
	Burma (c)	1,463	124(b)	46,13,902	33,83,208	81,11,370	0 12 4
	Assam	308	603	15,41,139	38,80,047	54,24,809	0 13 1
	Bengal	4,899	2,558	84,03,362	66,73,620	1,51,30,570	0 5 3
	Bihar and Orissa	8,849	2,182	67,65,127	41,81,722	1,09,71,353	0 5 1
	United Provinces	7,454	4,458	81,20,746	40,48,222	1,22,11,570	0 4 2
	Punjab	1,131	1,375	45,28,586	24,72,749	70,08,878	0 5 9
	Delhi	34	18	1,46,733	1,19,983	2,65,766	0 10 3
	North-West Frontier Province	58	135	1,15,494	2,38,195	3,53,800	0 2 7
	Bombay Presidency	6,446	2,321	1,92,79,548	34,51,658	2,27,91,330	1 2 7
	Central Provinces and Berar	4,302	2,175	70,95,662	29,44,893	1,00,67,882	0 11 6
	Madras Presidency	20,102	1,367	3,17,30,323	31,72,021	3,51,15,684	0 13 7
TOTAL		55,046	17,316	9,39,78,206	3,48,11,959	12,93,41,572	0 8 2
1916-17	India, General	(a)	(a)	19,45,257	2,54,578	22,03,766	0 3 4
	Burma (c)	1,506	124(b)	47,86,517	39,30,643	88,31,324	0 13 4
	Assam	321	592	15,71,777	39,65,173	55,39,243	0 13 4
	Bengal	5,056	2,557	78,29,912	65,21,940	1,44,07,668	0 5 1
	Bihar and Orissa	9,625	2,080	68,79,309	43,19,069	1,12,25,650	0 5 2
	United Provinces	3,493	4,363	92,67,468	40,55,316	1,33,58,981	0 4 7
	Punjab	1,354	1,733	50,58,775	25,16,208	75,80,883	0 6 1
	Delhi	22	18	1,45,944	1,03,634	2,49,621	0 9 8
	North-West Frontier Province	59	135	1,18,679	2,39,846	3,58,816	0 2 5
	Bombay Presidency	6,551	2,335	2,22,80,239	36,98,670	2,60,50,666	1 5 3
	Central Provinces and Berar	4,244	2,164	79,67,399	30,92,091	1,10,88,818	0 12 8
	Madras Presidency	19,686	1,076	3,37,14,578	32,55,063	3,71,96,750	0 14 4
TOTAL		51,917	17,177	10,15,65,854	3,59,52,231	13,80,92,186	0 8 8
1917-18	India, General	(a)	(a)	25,24,101	2,76,915	28,13,381	0 4 3
	Burma (c)	1,470	124(b)	49,34,074	42,12,458	92,39,195	0 14 0
	Assam	322	583	14,77,400	38,77,665	53,71,664	0 12 11
	Bengal	5,416	2,563	90,34,074	65,41,216	1,56,25,391	0 5 5
	Bihar and Orissa	9,419	2,084	75,51,198	42,47,011	1,18,22,605	0 5 6
	United Provinces	7,213	4,325	100,72,082	42,23,717	1,43,46,473	0 4 11
	Punjab	1,353	1,715	57,53,731	27,62,939	85,21,350	0 6 10
	Delhi	20	19	1,66,382	1,60,967	3,27,410	0 12 7
	North-West Frontier Province	59	194	1,42,242	2,89,025	4,32,034	0 2 8
	Bombay Presidency	6,524	2,306	2,76,47,224	42,85,409	3,20,00,900	1 10 1
	Central Provinces and Berar	4,210	2,171	82,35,791	32,26,055	1,14,92,212	0 13 1
	Madras Presidency	18,890	1,063	3,64,68,544	36,30,955	4,03,50,161	0 15 7
TOTAL		54,896	17,147	11,39,97,732	3,77,34,359	15,23,42,776	0 9 7
1918-19	India, General	(a)	(a)	32,20,115	2,95,474	35,22,233	0 5 4
	Burma (c)	1,454	124(b)	53,50,249	42,52,128	96,97,001	0 14 9
	Assam	312	572	16,96,909	41,50,124	59,27,798	0 14 3
	Bengal	5,394	2,606	1,07,55,708	68,34,239	1,76,38,246	0 6 2
	Bihar and Orissa	8,243	2,316	79,53,262	44,06,666	1,23,92,418	0 5 8
	United Provinces	6,847	4,279	1,14,67,762	44,15,145	1,59,30,625	0 5 5
	Punjab	1,344	1,515	72,45,268	25,82,491	98,31,405	0 8 6
	Delhi	20	19	2,26,672	2,03,933	4,31,895	1 0 9
	North-West Frontier Province	58	193	1,85,054	3,93,730	5,78,832	0 4 2
	Bombay Presidency	6,675	2,293	3,21,36,650	56,22,298	3,78,27,375	1 14 10
	Central Provinces and Berar	4,205	2,179	90,87,426	32,33,726	1,23,54,056	0 14 1
	Madras Presidency	18,131	1,051	4,23,43,207	37,60,761	4,64,43,007	1 1 11
TOTAL		52,683	17,152	13,16,68,282	4,01,50,715	17,25,74,891	0 10 11
1919-20	India, General	(a)	(a)	34,86,191	3,28,565	38,22,421	0 5 9
	Burma (c)	1,424	124	62,97,197	39,61,694	1,03,88,909	0 15 9
	Assam	316	569	20,52,076	46,69,046	67,23,221	1 0 2
	Bengal	5,081	2,656	1,09,14,942	71,35,791	1,81,08,448	0 6 4
	Bihar and Orissa	8,156	2,325	83,32,560	45,22,775	1,29,06,380	0 5 11
	United Provinces	6,603	4,355	1,21,87,799	52,08,716	1,74,41,605	0 5 11
	Punjab	1,404	1,439	86,34,751	37,21,199	1,23,60,592	0 9 11
	Delhi	22	19	3,64,797	2,54,775	6,19,636	1 8 0
	North-West Frontier Province	62	192	3,07,297	5,47,419	8,55,011	0 5 0
	Bombay Presidency	6,338	2,315	3,43,63,145	57,37,878	4,01,64,844	2 0 9
	Central Provinces and Berar	4,160	2,179	1,13,51,999	34,38,862	1,48,33,950	1 0 11
	Madras Presidency	17,371	1,017	4,89,03,719	42,60,143	5,36,13,465	1 4 8
TOTAL		50,937	17,190	14,71,96,473	4,37,86,863	19,18,40,482	0 12 1

(a) No information (b) Opium shops only (c) Includes the Shan States, Chin Hills and Putao (d) Revised figures

No. 108.—*RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1919-20*

Province	Items	Rates
Bengal	Rum	R11-4-0 per proof gallon.
	Country spirit	R1-4-0 to R12-15-1 per proof gallon.
	Beer	R0-4-6 per gallon.
	Ganja, whether chur, round or flat	R20-0-0 per seer.
	Charas	R30-0-0 " "
	Bhang	R0-8-0 per seer except in Burdwan (Sadar and Asansol sub-divisions only), Birbhum, Bankura, Midnapur, where the rate is R0-12-0 a seer, and Calcutta, Howrah, Hooghly and the 24-Parganas where the rate is R1-0-0 a seer.
Madras	Opium	R50-0-0 per seer.
	Rum	R11-4-0 per proof gallon.
	Country spirit	R6-11-8 per proof gallon in three districts. R8-1-3 per proof gallon in twenty-one districts. Special rates for particular localities R0-15-0, R2-3-0 R3-5-10, R3-12-0 and R10-12-4 per proof gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R17-8-0 per seer (from 1st April 1919).
	Charas	Not manufactured or consumed.
Bombay	Bhang	R3-0-0 per seer (from 1st April 1911.)
	Opium (Benares)	R37-0-0 " " " " 1919.
	Rum	R11-4-0 per proof gallon.
	Country spirit :— Contract Distillery and separate shop system— Mohwa or molasses spirit	30° under proof R1-11-0 to R6-3-0 per gallon. 25° " " R2-4-0 to R7-0-0 per gallon, 40° " " R1-10-0 to R3-6-0 per gallon. 45° " " R1-6-5 per gallon. 60° " " R0-8-0 to R3-8-0 per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R15-0-0 per seer
Sind	Charas	R30-0-0 " "
	Bhang	R2-8-0 " "
	Opium (Bengal)	R10-0-0 " "
	Country Spirit	R4-0-0 on 40° under proof and R6-0-0 on 15° under proof per gallon.
	Beer	R0-4-6 per gallon.
	Ganja	R15-0-0 per seer
United Provinces	Charas	R30-0-0 " "
	Bhang	R1-0-0 " "
	Opium (Bengal)	R10-0-0 " "
	Beer, cider and other fermented liquors	R0-4-6 per imperial gallon.
	Liquors and perfumed spirit	R18-12-0 " "
	Liquors, cordials, drugs, medicines, chemicals, mixtures and other preparations containing spirit.	R11-4-0 per imperial gallon, London proof.
United Provinces	Spirit, other sorts, except denatured spirit	R11-4-0 per gallon, London proof.
	Rum issued to troops in India	R6-4-0 per imperial gallon, London proof.
	Champagne and sparkling wines	R4-6-0 " " " " " "
	Still wines	R1-12-0 " " " " " "

NOTE—This table is compiled from data furnished by provincial authorities

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1919-20
—continued

Province.	Items	Rates
United Provinces -contd.		When transported from any distillery or bonded warehouse in the United Provinces to the premises of a licensed vendor—
		R5-10-0 per gallon 25° under proof } in the towns of Dehra Dun, R3-12-0 " " 50° " " } Mussooree, Rajpur, Benares, Cawnpore, and Lucknow.
		R3-6-0 per gallon 25° under proof } R2-4-0 " " 50° " " } in the district of Bahraich.
		R3-0-0 per gallon 25° under proof } in the trans-Rapti tract of R2-0-0 " " 50° " " } the Basti district in the Maharajganj tahsil and portion of the Padrauna tahsil north of the Captainganj-Padrauna-Bansighat Road in the Gorakhpur district, Naini Tal district, except Khatima, Sitarganj and Jhansi town.
	Country spirit	R2-4-0 per gallon 25° under proof } in Darhial town in the R1-8-0 " " 50° " " } Moradabad district, Khatima and Sitarganj in the Naini Tal district, Almora and Garhwal districts.
		R1-8-0 per gallon 25° under proof } in the trans-Chambal tract R1-0-0 " " 50° " " } of Etawah and the districts of Jhansi, Jalaun, Hamirpur and Banda.
		R0-12-0 per gallon 25° under proof } in the Hallia Circle of the R0-8-0 " " 50° " " } Mirzapur and Bara tahsils and that portion of the Meja tahsil lying south of the Allahabad-Mirzapur Railway in the Allahabad district.
		R4-11-0 per gallon 25° under proof } for consumption in the R3-2-0 " " 50° " " } remainder of the United Provinces, excepting those parts of the Pilibhit, Mirzapur, Gorakhpur, Almora, Garhwal, Kheri, Gonda and Bahraich, districts which are under the outstill system.
	Ganja (transported or exported)— Baluchar—All varieties whether chur. round or flat. Pathar	R20-0-0 per seer. R10-0-0 " "
	Charas transported or exported	R22-0-0 per seer if issued for consumption in the districts of Dehra Dun, Saharanpur, Muzaffarnagar, Meerut, Bulandshahr, Aligarh and Muttra. R25-0-0 per seer if issued for consumption elsewhere.
punjab	Bhang— (a) Exported otherwise than in bond from any of the districts of Furrakhabad, Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Pilibhit, Kheri, Bahraich, Gonda, Basti and Gorakhpur or transported from any of the above-mentioned districts to any district in the United Provinces.	R12-8-0 per maund calculated on the gross weight of the package or packages forming the consignment and subject to a minimum of R1-0-0 for any fraction of a maund upon which a smaller amount of duty would but for such minimum be leviable. Such duty is payable before the issue of the pass granted to cover such export or transport.
	(b) Cultivation of the hemp plant for the production of Bhang where such cultivation is permitted.	R10-0-0 acreage duty per acre cultivated, subject to a minimum charge of R1-0-0 on any fraction of an acre in respect of which a smaller duty would but for such minimum be leviable.
	Opium	R40-0-0 per seer.
	Liquors removed from any brewery or distillery licensed in Punjab— Fermented liquors— (a) Ale, beer, porter, cider and other fermented liquors.	R0-4-6 per imperial gallon or six quart bottles.
	(b) Spirits—liquors and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirits.	R18-12-0 per imperial gallon or six quart bottles.
	(c) Methylated spirits, i.e., denatured spirits.	7½ per cent <i>ad valorem</i> .
	(d) Rectified spirits	R11-4-0 per imperial gallon or six quart bottles, London proof (concession rate of R7-13-0 per proof gallon is allowed to bona fide manufacturing chemists).
	(e) Spirit distilled from Sugarcane or Mohwa basis whether plain or flavoured and coloured with or without the use of caramel to suit a special Indian taste provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor.	R6-4-0 per imperial gallon or six quart bottles, London proof. (Raised to R7-8-0 from 1st April 1920).
	(f) Rum whether coloured or uncoloured issued to troops on payment of duty.	R 6-4-0 per gallon, London proof or six quart bottles. (Raised to R7-8-0)
	(g) All other spirits	R11-4-0 per imperial gallon or six quart bottles, London proof

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1919-20
—continued

Province	Items	Rates
Punjab—contd.	Opium—	
	(A) Poppy locally produced	Acreage duty R1-0-0 per quarter or fraction of a quarter of an acre in Jullunder district and Hoshiarpur tahsil of Hoshiarpur District.
	(B) Opium imported from outside the Province.	(a) R13-0-0 per seer from Hill States under political control of the Punjab Government. (Raised to R19-0-0 from 1st April 1920. (b) R21-8-0 per seer from Afghanistan. (Raised to R27-8-0 from 1st April 1920).
	(C) Opium produced in Kot Khai tahsil of Simla District and Kulla Sub-Division of the Kangra District and transported to other places in the Province.	(c) R19-8-0 per seer from Ghazipore (Government Excise Opium). (Raised to R27-0-0 from 1st April 1920). R13-0-0 and R12-0-0 respectively per seer (transport duty). (Raised to R19-0-0 and R18-0-0 respectively from 1st April 1920).
	Charas (not produced in the Province)	R18-0-0 per seer imported from Yarkhand. (Raised to R24-0-0 from 1st April 1920).
	Bhang—	
	(A) Bhang locally produced	R4-0-0 per acre of land on which the hemp plant is cultivated in Dera Ghazi Khan District subject to a minimum charge of R1 per quarter of an acre or less; provided that no duty is leviable in respect of areas cultivated on behalf of religious institutions whose cultivation has been specially licensed.
	(B) Bhang locally transported or for export outside the Province.	R6 per maund (gross) and R1-8-0 per quarter maund or less provided that no duty is leviable on bhang transported for purposes of export-in-bond to other provinces.
	(C) Bhang imported	R6-0-0 per maund (gross) subject to a minimum charge of R1-8-0 per quarter maund or less.
	Rum	R11-4-0 per proof gallon.
Delhi	Beer	R0-3-0 per imperial gallon or 6 quart bottles.
	Rectified spirits	R11-4-0 per proof gallon or 6 quart bottles (London proof). (Concession rate of R7-13-0 per proof gallon is allowed to bona fide manufacturing chemists.)
	Country spirit (imported from Punjab)	R6-4-0 per imperial gallon or 6 quart bottles (London proof)
	Opium (Excise)	R19-8-0 per seer (imported from Ghazipur).
	Charas	R18-0-0 " " (" " Punjab).
	Bhang	R6-0-0 per maund (imported from Punjab).
	Liquors, cordials, mixtures and other preparations containing spirit—	
	(a) If strength is untested	R14-10-0 per liquid gallon.
	(b) If strength is tested	R11-4-0 per proof gallon.
	All other sorts of spirit	R11-4-0 " " "
Bihar and Orissa	Wines containing more than 42 per cent of proof spirit.	R11-4-0 " " "
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	R4-6-0 per liquid gallon.
	All other sorts of wines not containing more than 42 per cent of proof spirit.	R1-12-0 " " "
	Ale, beer, porter, cider and other fermented liquors.	R0-4-6 " " "
	Perfumed spirits	R18-12-0 " " "
	Country Spirit—	
	(a) Above strength 70° under proof	R1-14-0 to R5-0-0 per gallon, London proof.
	(b) Strength of 70° under proof or less	R1-4-0 to R5-0-0 " " "
	Ganja—all sorts	R16-0-0 per seer in Orissa except Sambalpur. R12-0-0 per seer in Sambalpur. R20-0-0 per seer in the rest of the Province.
	Charas	R30-0-0 per seer.
Burma	Bhang	R1-0-0 per seer in Sambalpur. R0-12-0 per seer in the districts of the Chota Nagpur and Patna Divisions and the Santal Parganas. R0-8-0 per seer in the rest of the Province.
	Opium	R32-0-0 to R37-0-0 per seer.
	Country spirit—	
	Contract Distillery system	R1-4-0 to R9-1-0 per proof gallon. R0-14-0 to R3-1-0 per gallon 30° under proof. R1-14-0 to R5-7-0 per gallon, 40° under proof. R0-15-0 to R2-3-0 per gallon, 50° under proof. R1-4-0 to R3-10-0 per gallon, 60° under proof.
	Other sorts	R11-4-0 per proof gallon.
	Beer	R0-4-6 per gallon.
	Opium—	
	Government excise opium	R70-0-0 to R106-4-0 per seer.
	Confiscated foreign opium	R52-8-0 to 76-14-0 per seer.

EXCISE

(250)

No. 108.—RATES of EXCISE DUTY on LIQUORS, OPIUM, and other DRUGS levied in each province in 1919-20
—concluded

Province	Items	Rates
Central Provinces	Country spirit— In localities under contract supply system—	
	Mohwa spirit	R0-8-0 to R10-4-0 per gallon, 30° under proof. R0-6-0 to R7-11-0 per gallon, 45° under proof. R0-4-0 to R5-2-0 per gallon, 60° under proof.
	Beer	R0-4-6 per gallon.
	Ganja	R12-8-0 per seer.
	Charas	R30-0-0
	Bhang	R2-0-0
	Opium	R32-0-0
Berar	Under contract supply system— Mohwa spirit	R3-4-0 to R10-4-0 per gallon, 30° under proof R2-7-0 to R7-11-0 per gallon, 45° under proof. R1-10-0 to R5-2-0 per gallon, 60° under proof.
	Ganja	R12-8-0 per seer.
	Bhang	R2-0-0
	Opium	R32-0-0
	Charas	R30-0-0
Assam	Rum	R7-0-0 per proof gallon.
	Country spirit	R4-6-0
	Ganja	R16-0-0 per seer.
	Charas	R12-0-0
	Opium	R50-0-0
	Bhang	R0-8-0
North-West Frontier Province.	Country Spirit	(Not manufactured in the Province; the duty is levied in the Province of manufacture.)
	Charas	R18-0-0 per seer.
	Bhang	R6-0-0 per maund import and transport duty.
	Opium— Foreign (Afghan) opium.	R21-8-0 per seer.
	Government Excise opium(a)	R19-8-0
Ajmer-Merwara	Country spirit— Urban	R5-4-0 per proof gallon
	Rural	R4-10-0
	Ganja	R10-0-0 per seer (from 1st April 1915).
	Charas	R18-0-0
	Bhang	R6-0-0 per maund from 1st April 1914.
	Opium	R4-0-0 per seer both on Malwa opium and on opium produced or manufactured locally.
		R6-3-0 per gallon, 10° under proof { for consumption in the R5-8-0 " " 20° " " " Quetta town.
British Baluchistan (b)		R3-15-0 per gallon, 10° under proof { for supplies in bond for R3-8-0 " " 20° " " " consumption in Nasira- bad and Railway sub- division.
	Country Spirit	R5-1-0 per gallon, 10° under proof } for consumption in all other R4-8-0 per gallon, 20° " " " areas.
		R6-12-0 per gallon, 10° under proof for special permit holders.
		R6-0-0 " " 20° " " " " " "
		R4-8-0 " " 20° under proof issued to Indian troops.
	Beer	R0-4-6 per gallon.
	Ganja	R10-0-0 per seer on imports from other British Provinces. R20-0-0 per seer on imports from Foreign Territory.
	Charas	R720-0-0 per maund on imports from other British Provinces. R1,440-0-0 per maund on imports from Foreign Territory.
	Bhang	R40-0-0 per maund on imports from other British Provinces. R80-0-0 per maund on imports from Foreign Territory.
	Opium, pure(b)	R22-0-0 per seer.
	Country spirit	R3-15-0 per gallon, 30° under proof on actual issue.
	Ganja	R17-8-0 per seer.
	Opium	R50-0-0
Coorg	Charas	R25-0-0
	Bhang	R0-8-0
		" "

(a) The difference between the cost price of R11-0 and the selling price in the North-West Frontier Province at present R27-8 per seer is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

(b) In Baluchistan only Government Excise Opium is allowed to be sold and the difference between the cost price (R11-0-0) and the selling price (R25 a seer) is reckoned as duty and classified in the accounts as "gain on sale-proceeds of excise opium."

PROVINCIAL RATES

[FOR TABLE, SEE PAGE 252]

This section (table No. 109) shows the details of revenue derived from Provincial Rates. The item of any importance now included under this head of revenue is the assessment on Wards' Estates for establishment charges in Bengal, Bihar and Orissa, the United Provinces, the Punjab, Assam, and the North-West Frontier Province, which contributed nearly 99 per cent of the total revenues derived from provincial rates in 1919-20. This is a rate levied under the Government Management of Private Estates Act, X of 1892, at 5 per cent on the gross income of private estates under Government management. The receipts under this item amounted to about Rs. 5,27,000 in 1919-20.

The total receipts amounted to over Rs. 5·3 lakhs in 1919-20 as compared with Rs. 4·2 lakhs in 1918-19. No expenditure was incurred anywhere on account of establishment and other charges in the quinquennium.

PROVINCIAL RATES *

No. 109.—REVENUE and EXPENDITURE (in rupees) under the head "PROVINCIAL RATES" in each PROVINCE in each official year from 1915-16 to 1919-20

		Cess on lands for roads, schools, etc.	Cess on lands for canals and railways	Cess on lands for village service and patwaris	Assessment on Wards' Estates for establish- ment charges	Miscella- neous	Total revenue	Expendi- ture, establish- ment and other charges
India, General(a)	1915-16	73	..	..	..	30	103	..
	1916-17	25	..	..	431	..	456	..
	1917-18	73	..	..	484	..	557	..
	1918-19	30	..	..	527	..	557	..
	1919-20	91	..	..	538	..	629	..
Bengal	1915-16	1,27,682	..	..	1,06,171	..	2,33,853	..
	1916-17	22,954	6,265	..	1,05,622	..	1,34,841	..
	1917-18	3,675	..	..	1,35,416	..	1,39,091	..
	1918-19	..	..	..	1,12,434	..	1,12,434	..
	1919-20	..	..	..	1,11,959	..	1,11,959	..
Bihar and Orissa	1915-16	..	..	..	1,67,737	15,750	1,83,487	..
	1916-17	..	..	..	1,16,597	8,412	1,25,009	..
	1917-18	..	..	..	71,187	6,602	77,789	..
	1918-19	..	..	..	89,974	5,381	95,355	..
	1919-20	..	..	..	1,71,988	6,438	1,78,426	..
United Provinces	1915-16	..	..	..	1,63,716	..	1,63,716	..
	1916-17	..	..	..	1,64,613	..	1,64,613	..
	1917-18	..	..	..	1,72,102	..	1,72,102	..
	1918-19	..	..	..	1,46,456	..	1,46,456	..
	1919-20	..	..	..	1,61,362	..	1,61,362	..
Punjab	1915-16	..	..	36	31,320	..	31,356	..
	1916-17	..	..	..	32,314	..	32,314	..
	1917-18	..	..	..	20,953	..	20,953	..
	1918-19	..	..	..	30,700	..	30,700	..
	1919-20	..	..	..	40,542	..	40,542	..
Assam	1915-16	..	..	..	11,446	..	11,446	..
	1916-17	..	..	..	10,578	..	10,578	..
	1917-18	..	..	..	16,349	1,228	17,577	..
	1918-19	..	..	..	34,019	124	34,143	..
	1919-20	..	..	..	39,163	1,284	40,447	..
North-West Frontier Province	1915-16	..	..	..	3,715	..	3,715	..
	1916-17	..	..	..	3,048	..	3,048	..
	1917-18	..	..	..	1,424	..	1,424	..
	1918-19	..	..	..	535	..	535	..
	1919-20	..	..	..	1,365	..	1,365	..
TOTAL	1915-16	1,27,755	..	36	4,84,105	15,780	6,27,676	..
	1916-17	22,979	6,265	..	4,33,203	8,412	4,70,859	..
	1917-18	3,748	..	..	4,17,915	7,830	4,29,493	..
	1918-19	30	..	..	4,14,645	5,505	4,20,180	..
	1919-20	91	..	..	5,26,917	7,722	5,34,730	..

* Compiled from the Finance and Revenue Accounts of the Government of India
(a) Includes Ajmer-Merwara, Coorg, and the Central India Agency

CUSTOMS REVENUE

[FOR TABLES, SEE PAGES 254 TO 263.]

The first two tables (Nos. 110 and 111) of the series state the amount of duty collected on imports and exports separately as credited in the Customs Houses. The others (Nos. 112 and 113) state the rates of duty imposed on all principal articles of merchandise by the schedules of the various Tariff Acts passed since 1882 and thus constitute a history of the legislation respecting customs duties since that year.

Indian Customs revenue is mainly derived from the general import duty, certain special import duties such as those on arms, liquors, sugar, petroleum, tobacco, etc., and export duties on rice, jute, and tea. General import duties, which were abolished in 1882, were reimposed in 1894, the general rate of duty on commodities imported into British India by sea being fixed at 5 per cent *ad valorem*. Cotton was exempted in 1894 when the general duties were revived; in December 1894, a 5 per cent *ad valorem* duty was imposed on imported cotton goods and yarns, while an excise duty of 5 per cent was imposed on all yarns of counts above 20 spun at power mills in British India; in February 1896, cotton yarns and threads imported or manufactured in India were freed from duty, while a uniform 3½ per cent *ad valorem* duty was imposed on all woven cotton goods imported or manufactured in India at power mills. The products of hand looms were exempted.

The schedules were largely modified with effect from March, 1916, by the Indian Tariff (Amendment) Act, IV of 1916. The general tariff rate of 5 per cent on imported articles, which remained unchanged from its imposition in 1894, was raised to 7½ per cent, the rate of one per cent on certain descriptions of iron and steel enhanced to 2½ per cent, special increased duties levied on arms and ammunition, sugar, petroleum, spirit, cigars, cigarettes and other manufactured tobacco, silver plate and other manufactures, and the number of articles on the free list was considerably curtailed by the imposition of import duties on previously free articles, *e.g.*, machinery (except cotton spinning and weaving), railway materials, food grains, coal, printing materials, etc. From 1st March 1921 by the amendment of the second schedule to the Indian Tariff Act, 1894, which was embodied in the Indian Finance Act, 1921,* the general *ad valorem* tariff rate on imported articles has been raised from 7½ to 11 per cent, a specific rate of duty of 12 annas per gross of boxes has been imposed on matches, and a duty of 20 per cent levied on certain articles of luxury such as confectionery, motor cars, etc. The special rates of duty on imported liquors, foreign sugar, and tobacco, other than manufactured tobacco, has been increased. Cotton machinery, hitherto free, has been brought under the 2½ per cent rate and metallic ores of all sorts made free. In the export trade rice was the only dutiable article, but from March 1916, export duties have also been levied on jute and tea; and with effect from 11th September 1919, an export duty of 15 per cent has been levied on raw hides and skins.

The revenue from the import and export duties in the five quinquennial periods ending 1896-97, 1901-02, 1906-07, 1911-12, and 1916-17, and in each of the years 1916-17 to 1919-20 is stated below :—

	Imports Rs.	Exports Rs.		Imports Rs.	Exports Rs.
Five years ending 1896-97 (average).	3,36,18,716	79,73,887	In the year 1916-17	9,90,22,612	2,47,11,791
„ 1901-02	3,91,39,251	87,23,338	„ 1917-18	11,99,59,712	3,32,48,424
„ 1906-07	4,77,42,882	1,19,73,365	„ 1918-19	12,57,05,194	3,69,14,918
„ 1911-12	6,74,50,861	1,11,17,726	„ 1919-20	15,43,57,143	4,81,11,248
„ 1916-17	8,66,75,276	1,37,06,090			

Under the Indian Tea cess Act, IX of 1903,† a duty at the rate of a quarter of a pie (one forty-eighth of an anna) per pound has been levied, from the 1st April, 1903, on all tea produced in India and exported from any customs port to any other beyond the limits of British India, the collections being paid to a Committee for promoting the sale and consumption of Indian tea. The collections since the institution of the cess have been :—

	Rs.		Rs.
Average, five years ending 1907-08	3,06,000	In the year 1915-16	4,44,000
„ 1912-13	3,40,000	„ 1916-17	3,86,000
„ 1917-18	4,14,000	„ 1917-18	4,67,000
		„ 1918-19	4,51,000
		„ 1919-20	4,91,000

* Vide Appendix (pages 277—280).
† Vide note (d) at foot of page 263.

CUSTOMS REVENUE*

No. 110.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on IMPORTED MERCHANDISE subject to duty, from 1892-93 to 1919-20

ARTICLES	Average 5 years, ending 1896-97	Average 5 years, ending 1901-02	Average 5 years, ending 1906-07	Average 5 years, ending 1911-12	Average 5 years, ending 1916-17	1915-16	1916-17	1917-18	1918-19	1919-20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Apparel(b)	7,39,998	6,92,996	9,45,119	12,02,862	13,52,362	13,18,707	12,27,591	9,82,942	12,85,667	12,33,356
Arms, ammunition, and military stores	3,37,954	3,30,930	3,95,892	5,15,304	5,54,729	5,70,698	5,74,516	6,11,866	7,24,063	10,18,689
Chemical products and preparations	2,52,844	2,93,360	1,358,322	4,73,860	7,34,312	7,48,221	12,49,865	18,32,901	17,36,263	12,63,391
Cotton manufactures—										
Twist and yarn	7,57,286	..	..	..	..	..	..	..	..	..
Piece goods—										
grey (unbleached)	43,17,238	47,83,410	56,88,045	61,22,030	73,77,352	62,45,761	61,34,095	1,35,59,504	1,87,15,734	1,69,26,135
white (bleached)	16,64,484	20,60,200	24,62,377	33,27,834	43,71,431	37,36,080	48,32,120	1,07,51,657	87,83,176	1,19,85,579
coloured, printed, or dyed	16,20,607	20,09,514	29,84,737	37,16,535	49,16,693	30,89,445	60,18,628	1,28,74,360	92,49,289	1,02,96,704
Other goods	1,78,319	2,24,495	4,38,518	6,70,730	7,99,498	4,51,535	9,36,884	13,37,605	11,25,332	17,12,676
Total of cotton manufactures	85,37,934	90,77,619	1,15,73,677	1,38,38,129	1,74,64,974	1,35,22,821	1,79,16,727	3,85,23,126	3,78,73,531	4,09,21,094
Drugs, medicines, and narcotics	2,10,510	4,08,775	5,74,556	17,93,976	37,49,680	33,95,883	54,86,326	69,69,317	92,96,416	1,01,66,583
Dyeing and tanning substances	3,54,075	3,91,427	4,60,763	6,23,040	5,54,607	1,81,623	7,05,090	11,66,226	19,79,326	21,06,207
Fish (c)	1,04,058	1,48,794	1,29,643	1,16,197	94,169	67,876	1,25,799	93,715	98,949	1,16,266
Glass and glassware	3,46,844	3,67,357	(a)	(a)	(a)	(a)	15,91,503	15,98,767	14,78,006	21,71,039
Glassware and earthenware, including Chinese and Japanese ware	7,51,948	8,30,302	12,44,235	17,59,497	21,92,191	16,69,670	26,62,517	23,81,480	30,91,979	39,17,983
Hardware and cutlery	..	..	..	..	..	..	..	..	..	..
Liquors—										
Ale, beer, and porter	1,80,141	2,02,150	2,79,976	6,09,618	7,30,608	5,62,393	6,68,537	4,79,091	4,81,505	6,80,019
Older and other fermented liquors	1,716	1,247	570	1,379	3,324	2,928	3,819	3,542	2,343	2,957
Spirit, including liqueurs—										
From foreign ports	56,71,614	63,52,710	77,92,713	1,00,23,585	1,12,28,901	1,07,73,531	1,12,85,340	1,01,17,674	1,01,14,951	1,24,78,852
Indian ports	11,105	6,741	1,120	552	1	5	..	..	..	..
Wines	4,13,540	3,66,302	3,86,016	4,70,962	5,24,753	4,50,926	5,55,750	3,96,579	4,66,552	6,38,756
Total of liquors	62,78,116	69,29,150	84,59,395	1,11,08,596	1,24,87,587	1,17,89,783	1,25,13,946	1,09,96,886	1,10,65,351	1,38,00,584
Metals and Ores—										
Copper	3,98,242	2,30,145	4,42,953	6,55,359	4,94,667	2,47,918	1,78,062	4,96,564	5,01,363	23,30,192
Iron and steel	3,56,055	4,22,428	7,00,624	10,43,777	13,78,057	9,80,045	19,59,213	17,33,223	26,99,440	47,77,940
Silver bullion and coin	34,37,677	28,07,498	38,18,617	85,81,455	94,56,037	95,56,770	15,01,193	17,03,849	1,139	2,864
Silver manufactures	(a)	(a)	(a)	(a)	(a)	(a)	3,72,550	2,40,862	2,63,247	1,93,250
Tin	1,60,315	96,084	1,60,269	2,41,358	2,64,792	1,83,155	2,79,124	2,66,515	3,47,028	7,21,217
Others	5,31,022	5,01,812	7,47,012	11,66,223	10,68,509	4,87,166	7,63,183	11,37,608	15,65,737	33,60,896
Total of metals	48,83,311	40,57,967	58,69,475	1,16,78,172	1,26,61,462	1,14,55,054	50,53,325	55,78,611	58,17,954	1,18,86,349
Oil—										
Petroleum	31,93,012	49,12,522	43,61,962	56,22,003	70,82,557	71,54,582	56,05,236	47,85,498	30,74,913	1,00,37,211
Paints and colours	1,88,458	2,09,750	2,83,932	3,31,290	5,39,978	4,85,372	8,31,550	7,19,339	9,28,913	10,59,929
Paper, pasteboard and stationery	3,69,771	3,86,455	5,42,456	8,08,344	12,79,798	10,45,289	22,10,123	22,81,539	26,50,516	23,53,670
Provisions	4,97,986	5,25,730	6,50,317	9,66,317	13,97,931	11,68,192	20,33,603	12,89,010	14,51,685	21,84,969
Silk, raw and manufactured	12,65,431	10,81,093	12,51,615	17,10,679	23,22,028	21,23,203	32,58,642	28,64,044	34,84,843	60,66,774
Spices	3,50,803	4,46,755	5,15,930	7,66,030	9,76,117	9,68,436	14,31,896	13,58,949	17,94,898	17,76,360
Sugar	15,19,737	39,37,259	38,69,754	53,66,680	80,41,602	60,68,051	1,31,77,876	1,48,68,002	1,69,85,738	1,30,04,654
Wood and timber (d)	1,23,545	1,21,506	3,34,865	4,05,674	4,73,178	4,04,974	8,14,296	9,31,973	6,34,522	10,45,087
Woolen goods	7,84,141	8,53,674	11,12,237	14,16,034	12,52,491	4,32,986	13,96,574	14,42,620	14,77,916	10,66,722
Articles (not specified) imported by post	87,316	1,79,421	3,81,080	6,37,050	13,56,275	19,64,267	27,10,176	28,12,400	34,51,589	48,11,299
All other articles	24,40,924	29,58,409	44,77,386	62,66,127	1,00,06,768	81,67,892	1,61,44,936	1,59,30,451	1,58,22,126	2,29,12,944
GRAND TOTAL	8,36,18,716	3,91,39,251	4,77,42,882	6,74,50,861	8,66,76,276	7,38,53,580	9,90,22,612	11,99,59,712	12,57,05,194	15,43,57,143
Salt—										
Imported from—										
Foreign ports	2,51,77,328	2,47,83,236	2,13,95,370	1,35,69,362	1,42,40,047	1,34,95,936	1,46,37,500	1,20,93,500	1,22,32,408	1,46,99,974
Indian ports	3,83,414	13,65,963	7,75,796	19,558	13,313	21,062	10,099	3,732	4,502	3,376
Total	2,55,60,742	2,61,49,199	2,21,71,166	1,35,88,920	1,42,53,360	1,35,16,998	1,46,47,599	1,20,97,232	1,22,36,910	1,47,03,352

(a) Included in "All other articles"

(b) Figures prior to 1916-17 include "haberdashery and millinery"

(c) Figures prior to 1916-17 represent "salted fish, wet or dry"

(d) Figures prior to 1916-17 include "manufactures of wood"

No. 111.—GROSS AMOUNT of CUSTOMS DUTY collected in BRITISH INDIA, on EXPORTED MERCHANDISE subject to duty, from 1892-93 to 1919-20

	Rice in the husk	Rice not in the husk including rice-flour	Jute, raw	Jute manufactures	Tea	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1892-93 to 1896-97 (Average)	1,57,283	78,16,604	—	—	—	79,73,887
1897-98 to 1901-02 (Average)	1,14,169	86,09,169	—	—	—	87,23,338
1902-03 to 1906-07 (Average)	2,06,400	1,17,66,965	—	—	—	1,19,73,365
1907-08 to 1911-12 (Average)	2,16,494	1,09,01,232	—	—	—	1,11,17,726
1912-13 to 1916-17 (Average)	2,12,458	1,02,31,995	59,04,715(a)	58,81,570(a)	42,54,462(a)	1,37,06,090
1915-16	1,66,261	74,58,099	57,486†	1,17,316†	92,630†	78,91,795
1916-17	2,76,803	83,94,241	59,04,715	58,81,570	42,54,462	2,47,11,791
1917-18	1,53,485	1,03,73,510	51,93,755	1,31,44,413	43,83,261	3,32,48,421
1918-19	2,13,243	1,08,99,955	67,29,923	1,46,86,020	43,85,777	3,69,14,918
1919-20	1,58,308	35,62,060	1,37,02,090	1,60,46,034	54,50,728	4,81,11,241

* Compiled from official returns, and Customs circulars published by the Government of India

NOTE.—1. In the Financial Accounts the duty collected on Salt is entered under "Salt," and not under "Customs." In this volume it is included in the table on Indian salt revenue

2. The figures in tables Nos. 110 and 111 represent the total for each year of the revenue credited month by month in the Customs houses. They differ slightly from those given in the Finance and Revenue Accounts which show the result of final adjustments

† Duty collected in March 1916

(a) Figures for 1916-17 only

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JAN- UARY 1887	ACT II FEBRU- ARY 1888 1890	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	Free	—	—	—	—	Free	5 per cent	5 per cent	—	Free
ANIMALS, living	—	—	—	—	—	—	Free	Free	—	Free
APPAREL, including drapery, boots and shoes* haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ARMS, AMMUNITION, AND MILITARY STORES† including also any articles, other than those included in Nos. 1 to 12 which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be "Ammunition" or "Military stores" for the purposes of this Act—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0	50 0
2. Barrels for the same, whether single or double, for each	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0	30 0
3. Pistols, for each	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0	15 0
4. Barrels for the same, whether single or double, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each ‡	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 0
6. Gun-stocks, sights, blocks, and rollers, for each	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0
10. Machines for capping cartridges, for each	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8	2 8
Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.										
Exception II.—The following are also free, namely:										
(a) Arms forming part of the regular equip-ment of an officer entitled to wear diplomatic, military, naval or police uniform;										
(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's Regular Forces, or a commis-sioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equip-ment; (1)										
(c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of mem-bers of the Police force under his charge; (3) ‡										
(d) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army; (2)										
(e) Swords for presentation as army or volunteer prizes;										
(f) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service; (4)										
(g) Morris tubes and patent ammunition when imported by officers commanding British and Indian regiments or volunteer corps, for the instruction of their men.										

* Act IV of 1916

† The following articles under this head were exempted from duty:

Arms which, having paid duty at Aden on import into that Settlement, are subsequently within three years imported into any Customs port of British India

Bows and arrows

Bullets, bird-shot, gun-wads, and wire cartridges (i)

Bullet-moulds

Ornamental arms possessing antiquarian value, provided the chief Customs authority is satisfied in each case that the arms are practically unserviceable, and that weapons intended for offensive or defensive purposes are not imported under cover of the exemption

(1) Notification No. 1864, dated 12th April 1889, as amended by Notification No. 1908, dated 8th May 1891

Dynamite, tonite, and detonators (ii)

(2) Notification No. 302, dated 2nd December 1890

(3) Notification No. 3521, dated 19th August 1891

(4) Notification No. 3028, dated 21st July 1892

(i) Bullets, bird-shot, gun-wads, and wire cartridges were again subjected to duty by Act VIII of 1894

(ii) Dynamite, tonite, and detonators were again subjected to duty by Act VIII of 1894 and classed as "Explosives" under Chemical Products and Preparations

‡ These rates were fixed by the Indian Arms Act, XI of 1878

NOTE (1)—The following articles exempted from duty in excess of 10 per cent *ad valorem* by Notification No. 3832, dated 26th June 1903:

Aim reflectors

Barrel cleaners or pulls-through

coolers

Brushes, jags, mops

Cleaning rods

Reflectors

Recoil pads or heel pads

Sight covers

Sights for guns or rifles

Sliding bars for sights

Turn screws

Ventometers or wind gauges

Verifiers or sight elevators

NOTE (2)—By the Commerce and Industry Department Notification No. 3798-90, dated the 27th May 1911, all articles, other than those specified below, liable to duty under head 5, 6, 8, 9, or 10, as the case may be, were exempted from so much of the duty leviable thereunder on importation into British India as is in excess of duty of 20 per cent *ad valorem*:—Main springs and Magazine springs, gun-stocks and breech blocks, actions (including skeleton and waster), breech bolts and their heads, cocking pieces, locks (for muzzle-loading arm), and machines for making, loading, closing or capping cartridges for rifled arms

1 by the Commerce and Industry Department Notification No. 2089-79, dated the 6th March, 1915, springs used for air-guns are exempted from the duty leviable thereon on importation into British India

CUSTOMS REVENUE

(256)

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
ARMS, AMMUNITION, AND MILITARY STORES— <i>continued</i> <i>Proviso 1.</i> —No duty in excess of twenty per cent <i>ad valorem</i> shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same. <i>Proviso 2.</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for refund or remission (as the case may be) of so much of the duty thereon as is in excess of twenty per cent <i>ad valorem</i> ; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.										
11 Gunpowder, all sorts										
12 All other sorts of arms, ammunition, and military stores	10 per cent	—	—	—	—	10 per cent	10 per cent	10 per cent	—	20 per cent
ART, WORKS OF, except (i) statuary and pictures intended to be put up for the public benefit in a public place, which are free, and (ii) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not (a)	Free	—	—	—	—	—	—	—	—	—
BAMBOOS, common, grass, hay, rushes, straw, and leaves	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
BEADS, of all materials except glass and brass	—	—	—	—	—	Free	Free	Free	—	—
BELTING of cotton, leather, or other material, for driving machinery	—	—	—	—	—	—	5 per cent	5 per cent	—	—
BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	Free	—	—	—	—	Free (b)	Free	Free	—	—
BRISTLES AND FIBRE for brushes and brooms	Free	—	—	—	—	—	—	—	—	Free
BRUSHES AND BROOMS, all sorts	Free	—	—	—	—	—	—	—	—	—
BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, also chalk, clay, and other kinds not otherwise described	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
CABINET-WARE AND FURNITURE	—	—	—	—	—	—	—	—	—	—
CANDLES of all sorts	—	—	—	—	—	—	—	—	—	—
CANES AND BATTANS, ARTICLES MADE OF CANE OR BATTAN, AND BASKET WORK	—	—	—	—	—	—	—	—	—	—
CARRIAGES AND CARTS, including motor-cars (c), motor-cycles and motor-wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances, and component parts thereof, but excluding motor cars, designed to carry goods and containing a prime mover, which are free (d)	—	—	—	—	—	—	—	—	—	—
CHALLENGE CUPS OR TROPHIES, which have been won by any military unit (including volunteer corps) or by a particular member or members of any such unit in India or which have been sent by donors resident abroad for presentation or competition in India; provided that the articles are certified by the officer commanding the unit or brigade or any higher military authority or any of their staff officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency; and that they have had engraved on them before being shipped the object for which presented and, except in the case of those sent by donors resident abroad for competition in India, the name of the winner or winners are free (e)	—	—	—	—	—	—	—	—	—	—
CHEMICAL PRODUCTS AND PREPARATIONS (e), including explosives, namely, blasting gelatine, dynamite (f), roborite, tonite, detonators (g), blasting fuse, and all other descriptions, including saltpetre, borax (h), grape sugar, and glucose (i)	Free	—	—	—	—	—	—	—	Free (i)	—
CHINESE AND JAPANESE-WARE, including lacquered-ware	—	—	—	—	—	—	—	—	—	7½ per cent
CLOCKS, WATCHES and other time-keepers, and parts thereof	—	—	—	—	—	—	—	—	—	—
COAL, COKE, AND PATENT FUEL	—	—	—	—	—	—	Free	Free	—	Rs. 0 " 4. 8
COFFEE	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE	—	—	—	—	—	—	—	—	—	—
CORAL real	—	—	—	—	—	—	—	—	—	7½ per cent
CORDAGE, ROPE and TWINE made of any vegetable fibre	—	—	—	—	—	—	—	—	—	—
Coir, cables, tarred	—	—	—	—	—	—	—	—	—	—
Coir, cables, untarred	—	—	—	—	—	—	—	—	—	—
CORK, AND ARTICLES MADE OF CORK	—	—	—	—	—	—	—	—	—	—
COTTON, AND ARTICLES MADE OF COTTON—	—	—	—	—	—	—	—	—	—	—
raw	—	—	—	—	—	—	Free	Free	—	Free
twist and yarn (j)	—	—	—	—	—	—	5 per cent	—	—	—
sewing and darning (k) thread	—	—	—	—	—	—	—	—	—	—
piece goods, hosiery, crocheted cotton thread (k) and all other manufactured cotton goods not otherwise described	—	—	—	—	—	—	—	3½ per cent	—	(m) 3½ per cent

(a) Freed by Notification No. 3911, dated 3rd July, 1903

(b) Belting of whatever material composed, for driving machinery, freed by Notification No. 5577, dated 9th November, 1894

(c) Notification No. 6464, dated 24th December, 1900

(d) Notification No. 7885, dated 23rd December, 1903

(e) Nitrate of soda, muriate of potash, sulphate of potash, and kainit salts, freed by Notification No. 3133, dated 15th July, 1898. Basic slag free by Notification No. 3918, dated 22nd August, 1900

Duty on green copper as reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 12th March, 1903
Nitrate of lime, calcium cyanamids, and mineral superphosphates freed by Notification No. 4984—57, dated the 8th July, 1911. By Notification No. 330-C. D., dated the 23rd December, 1910, sulphate of ammonia and mineral phosphates were exempted from payment of duty

(f) Dynamite and tonite were classed under "Chemical products and preparations" (No. 97, dated 25th March, 1880, and No. 39, dated 25th January, 1881), until, by Notification No. 2139, dated 30th April, 1889, they were classed as "Arms and Ammunition," but exempted from duty until 10th March, 1894

(g) By Notification No. 2139, dated 30th April, 1889, detonators were classed as "Arms and Ammunition" but exempted from duty until 10th March, 1894

(h) Notification No. 5896, dated 29th December, 1899

(i) Notification No. 8129, dated 23rd December, 1904

(j) Duty on dyed or coloured cotton twist and yarn of No. 20 and lower counts reduced to one-half per cent by Notification No. 2500, dated 25th May, 1895

(k) Notification No. 10849—37, dated 20th December, 1907

(l) Freed by Notification No. 5174, dated 3rd September, 1910

(m) Duty on cotton goods has since been raised to 7½ per cent *ad valorem* by Act VI of 1917

NOTE.—The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods were exempted from duty:—

Annine mine, bisulphate of soda, china clay, chloride of magnesium, chloride of zinc, dressaline, epsom salts, farina, farinina, flannel taping, Glauber salts, glutina, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp. (Act IV of 1916.)

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRU- ARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894*	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT VI OF 7TH MARCH 1911	ACT IV OF 8TH MARCH 1916
DRUGS, MEDICINES, AND NARCOTICS, except anti-plague serum, (a) and quinine and other alkaloids of cinchona, which are free; also excluding tobacco (d) and opium which see	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
TOBACCO—	—	—	—	—	—	—	Free	Free	—	—	—
Unmanufactured	—	—	—	—	—	—	—	—	1 8 per pound	1 0 per lb.	1 0 per pound
Cigars	—	—	—	—	—	—	—	—	2 8 " "	1 10 " "	—
Cigarettes weighing less than 3 lbs. per thousand	—	—	—	—	—	—	—	—	5 0 per thou- sand,	3 2 per thou- sand,	50 per cent
Cigarettes weighing 3 lbs. or more per thousand	—	—	—	—	—	—	—	—	2 0 per pound	1 4 per lb.	—
Manufactured, other sorts	—	—	—	—	—	—	—	—	1 10 " "	1 2 " "	1 8 per lb.
DYEING AND TANNING MATERIALS	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
EARTH, common clay, and sand	—	—	—	—	—	—	Free	Free	—	—	—
EARTHENWARE (except earthenware piping, for which see building materials), china, china clay, porcelain, and imitation or false coral	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
FANS OF ALL KINDS, except common palm-leaf fans, which are free	—	—	—	—	—	—	—	—	—	—	—
FEATHERS, including bird-skins	—	—	—	—	—	5 per cent	—	—	—	—	—
FISH, excluding salted fish which see	—	—	—	—	—	—	—	—	—	—	7½ per cent
FIREWORKS, all sorts, including fulminating-powder	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—
FLAX, AND ARTICLES MADE OF FLAX, including linen-thread	Free	—	—	—	—	—	—	—	—	—	—
FLOUR (j)	—	—	—	—	—	—	—	—	—	—	—
FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, and hops, which are free	—	—	—	—	—	—	—	—	—	—	—
All sorts of fruits and vegetables, fresh, dried, salted or preserved	—	—	—	—	—	—	—	—	—	—	7½ per cent
FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
GLASS, GLASSWARE AND FALSE PEARLS	Free	—	—	—	—	5 per cent	—	—	—	—	—
GRAIN AND PULSE, including broken grain and pulse, but not including flour (j)	—	—	—	—	—	—	Free	Free	—	—	2½ per cent
GUMS, GUM-RESINS, and articles made of gum or gum-resin, including caoutchouc and gutta-percha (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	7½ per cent
HARDWARE AND CUTLERY, including iron-mongery and platedware, and also including machines tools, and implements to be worked by manual or animal labour, but excluding water lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry, which are free (c)-(d) (e) (f)	—	—	—	—	—	—	—	—	—	—	—
HEMP, including Manila hemp, and articles made therefrom	—	—	—	—	—	—	—	—	—	—	—
HIDES AND SKINS (except raw or salted hides and skins, which are free), including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins	—	—	—	—	—	—	—	—	—	—	—
HORN	—	—	—	—	—	—	Free	Free	—	—	—
INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof—	—	—	—	—	—	—	5 per cent	5 per cent	—	—	—
Computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all other sorts, except telegraphic instruments and apparatus, and parts thereof, when imported by or under the orders of a railway company which are subject to 2½ per cent duty and any instruments, apparatus, and appliances when imported by a passenger, as part of his personal baggage and in actual use by him in the exercise of his profession or calling which are free (g), (h)	—	—	—	—	—	5 per cent	—	—	—	—	7½ per cent

(a) Freed by Notification No. 1959 S. R., dated 1st May, 1899

(b) Gum, olibanum or frankincense freed by Notification No. 1241, dated 19th March 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent

(c) The mill stores enumerated below were freed by Notification No. 766, dated 14th February 1896, and by Act IV of 1916

Bobbins (warping)	Healds	Pickers (buffalo and others)	Reed pliers	Strappings
Forks for looms	Laces	Picking bands	Reeds	Weft forks
Heald cords	Lags for dobbies	levers	Shuttles (for power looms)	
Knitting needles	Needles for dobbies	sticks (over and under)	Springs for looms	

(d) The following agricultural implements freed by Notification No. 7119, dated 24th November 1903:

Chaff cutters	Hay tedders	Ploughs	Seed crushers
Clod rippers	Harrows	Rakes	" drills
Cultivators	Horse and bullock gears	Root cutters	Threshers
Elevators	Mowing and reaping machines	Scarifiers	Winnowers

(e) Boxbacks and swells and rough unshaped bobbin ends when imported by or on behalf of a manufacturer or millowner exclusively for use in his mill freed (letter No. 2332, dated 2nd May 1903)

(f) The following dairy appliances, namely—Cream separators, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers exempted by Notification No. 5702, dated 7th September 1904

(g) Instruments, apparatus, and appliances, when imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling freed by Notification No. 5896, dated 29th December 1899

(h) All band instruments (other than stringed instruments) imported by a Native regiment of His Majesty's regular forces in India, or by a unit of the Imperial Service Troops, or by a Military Police Battalion and certified by the Officer Commanding the regiment or unit or the officer-in-charge of the Military Police Battalion to be for the *bona fide* exclusive use of the regimental band or the band attached to the Military Police Battalion, as the case may be, and the following accessories thereto freed by Notification Nos. 3983-24 and 9624-24, dated, respectively, the 23rd April 1908 and the 20th October 1908

Bags for bagpipes	Crooks	Key pads for reed instruments	Shanks and slides for brass instruments
Cardholders	Drones for bagpipes	Ligatures	Silver buckles for drums
Carriages (brown or black)	Drum heads	Mouthpieces and caps therefor	Silver buttons for drums
Cases for reeds and mouthpieces	Drum sticks	Mutes for brass instruments	Springs
Cases (leather or wooden)	" flesh hoops	Pipe tassels for bagpipes	Snare
Chanters, pipe, and practice	Finger tops	Reeds	Taps for brass instrument
Cleaners for brass and reed instruments	Green broad cloth for drums	Ribbons for bagpipes	Valve corks
Cord for bagpipes	" silk ribbon	Ropes for drums	Valve caps and needles

(i) Tobacco was transferred to Schedule III by Act VIII of 1910

(j) Under the Government of India Notification No. 8045 dated the 4th October 1919. Grain, Pulse and Flour are exempted from the import duty from the 1st October 1919 to the 31st March 1920

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST, 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT I OF 26TH JANUARY 1906	ACT II OF 3RD JANUARY 1908	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
IVORY AND IVORY-WARE	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	7½ per cent
JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver,* but excluding precious stones and pearls, unset †	—	—	—	—	—	Free	Free	Free	—	—	—	—
JUTE, raw	—	—	—	—	—	Free	Free	Free	—	—	—	—
" articles made of, except second hand or used gunny bags ‡ which are free	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—	—	—
LAC, all sorts, and articles made of lac	—	—	—	—	—	—	—	—	—	—	—	—
LEATHER, and articles made of leather, including boots and shoes (for which see appur), harness and saddlery § but excluding belting for driving machinery which is subject to 2½ per cent duty	—	—	—	—	—	—	—	—	—	—	—	—
Liquors ||—	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a. p.
Ale, beer, and porter, cider, and other fermented liquors	0 1 4 0	0 1 5 0	0 1 5 0	0 1 6 0	0 1 6 0	0 1 6 0	0 1 6 0	0 1 6 0	10 0	0 2	0 3	0 4
Liqueurs and sweetened spirits, cordials, bitters, perfumed spirits and toilet preparations containing spirit:—	Imperial gallon or 6 quart bottles	—	—	—	—	—	—	—	—	—	—	—
(a) Entered in such a manner as to indicate that the strength is not to be tested	—	—	—	—	—	—	—	—	—	—	13 0	14 10 0
(b) If tested	Imperial gallon or 6 quart bottle of the strength of London proof	—	—	—	—	—	—	—	—	—	—	11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Spirit ¶ intended to be used exclusively in arts or manufactures, or in chemistry, and which has been rendered effectually and permanently unfit for human consumption	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	5 per cent	—	5 per cent	7½ per cent
Spirit, when used in drugs, medicines or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof	—	—	—	—	—	—	—	—	—	—	—	—
Spirit when so used in a proportion of twenty per cent and upwards	Per Impl. Gal. or 6 qt. bottles	R a.	R a.	R a.	R a.	R a.	R a.	R a.	R a.	—	R a.	R a.
	4 0	5 0¶	5 0¶	6 0¶	6 0¶	6 0¶	6 0¶	6 0¶	7 0¶	—	—	—
Spirit used in drugs, medicines or chemicals	Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	7 13 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof	—
Spirit, perfumed, in wood or in bottles	Impl. Gal. or 6 qt. bottles	4 0	7 8	7 8	8 0	8 0	8 0	8 0	11 0	—	—	R a. 18 12
Spirit, other sorts	—	4 0	5 0¶	6 0¶	6 0¶	6 0¶	6 0¶	6 0¶	7 0¶	—	—	—
Spirit, other sorts	Imperial gallon or 6 quart bottles of the strength of London proof	—	—	—	—	—	—	—	—	—	R a. 9 6 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
Wines—												
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Per Impl. Gal. or 6 qt. bottle	2 8	2 8	2 8	2 8	2 8	2 8	2 8	—	—	R a. 3 12	R a. 4 6
All other sorts of wines not containing more than 42 per cent of proof spirit	" "	1 0	1 0	1 0	1 0	1 0	1 0	1 0	—	—	1 8	1 12
NOTE.—All sparkling and still wines containing more than 42 per cent of proof spirit are dutiable as "Spirit, other sorts"												

* By Act IV of 1913 the duty was fixed at 15 per cent *ad valorem* for silver plate, silver thread and wire, and silver manufactures, all sorts. This rate was subsequently reduced to 10 per cent *ad valorem* from March 1917 Act VI of 1917

† Pearls, unset and unset precious stones imported uncut have been exempted from payment of duty by Government of India Notification No. 2102-W., dated the 16th March, 1916, and No. 7955—213, dated the 2nd September, 1916, respectively

‡ Freed by Notification No. 3443, dated 24th July, 1895

§ Saddlery of a military pattern imported by an officer of His Majesty's Regular Forces and forming part of his equipment under Army Regulations freed by Notification No. 397, dated 24th January, 1898

¶ Spirit, imported from any port in British India, and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid. (Act VIII of 1894, sec. 7)

¶ The limitation as to the use of such spirit exclusively in arts or manufactures, or in chemistry, removed by Notification No. 5828, dated 13th December, 1896 See also Act III of 1896

On London proof, an 1/2 duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts (a)										
MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labour, or which before being brought into use, required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality not adapted for any other purpose. (a)	Free	—	—	—	—	Free	Free	Free	—	2½ per cent
NOTE.—Machinery and component parts thereof made of substances other than metal are included in this entry.										
MACHINERY and component parts thereof not included in the foregoing exemptions	—	—	—	—	—	—	5 per cent	5 per cent (c)	—	7½ per cent
MALT (b)	—	—	—	—	—	—	Free	Free	—	Free
MANURES of all kinds, including animal bones	—	—	—	—	—	—	Free	Free	—	Free
MARINE AND NAVAL STORES, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	—
MATCHES	Free	—	—	—	—	—	—	—	—	7½ per cent
MATS AND MATTING, except coir-matting	—	—	—	—	—	—	—	—	—	—
METALS, unwrought and wrought, and articles made of metals—										
Brass, orsidue and leaves, European	—	—	—	—	—	—	—	—	—	—
“ patent or “yellow” metal, sheets and sheathing, weighing 1lb or above per square foot, and braziers, and plates	—	—	—	—	—	—	—	—	—	—
“ patent or yellow metal (old)	—	—	—	—	—	—	—	—	—	—
“ sheets, flat or in rolls, and sheathing, weighing less than 1lb per square foot	—	—	—	—	—	—	—	—	—	—
“ wire	—	—	—	—	—	—	—	—	—	—
“ all other sorts	—	—	—	—	—	—	—	—	—	—
Copper, bolt and bar, rolled	—	—	—	—	—	—	—	—	—	—
“ braziers, sheets, plates and sheathing	—	—	—	—	—	—	—	—	—	—
“ nails and composition nails	—	—	—	—	—	—	—	—	—	—
“ old	—	—	—	—	—	—	—	—	—	—
“ pigs, tiles, ingots, cakes, bricks, and slabs	—	—	—	—	—	—	—	—	—	—
“ China, white, copperware	—	—	—	—	—	—	—	—	—	—
“ foil or danksana, white 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
“ foil or danksana, coloured, 10 to 11 in. x 4 to 5 in.	—	—	—	—	—	—	—	—	—	—
“ wire, including phosphor-bronze.	—	—	—	—	—	—	—	—	—	—
“ slabs, all other sorts, unmanufactured, and manufactured	—	—	—	—	—	—	—	—	—	—
German silver	—	—	—	—	—	Free	Free (d)	Free	Free	Free
Copper current coin of the Government of India	—	—	—	—	—	—	—	—	—	—
Bronze	—	—	—	—	—	Free	Free	Free	Free	—
Gold bullion and coin	—	—	—	—	—	—	—	—	—	—
Gold leaf	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
Iron, anchors and cables	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
“ angle, T, best Yorkshire or Lowmoor or Swedish and similar qualities, all descriptions	—	—	—	—	—	—	—	—	—	—
“ angle, T, other than best Yorkshire or Lowmoor or Swedish	—	—	—	—	—	—	—	—	—	—
“ “ and hoop, other than best Yorkshire Lowmoor or Swedish, if galvanised, tinned, or lead-coated.	—	—	—	—	—	—	—	—	—	—
“ bar, best Yorkshire or Swedish and similar qualities portion	—	—	—	—	—	—	—	—	—	—
“ “ Swedish and similar qualities, nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
“ “ other kinds	—	—	—	—	—	—	—	—	—	—
“ “ nail-rod, round-rod, and square, under half an inch in diameter	—	—	—	—	—	—	—	—	—	—
“ “ if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ channel, including channel for carriages	—	—	—	—	—	—	—	—	—	—
“ plate and sheet, Swedish and charcoal bars, plates, and sheets, Swedish and charcoal, if galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ plate, other kinds, above ½ inch thick and strips.	—	—	—	—	—	—	—	—	—	—
“ sheets, other kinds, up to ½ inch thick	—	—	—	—	—	—	—	—	—	—
“ beams, joists, pillars, girders, screw piles bridge-work and other descriptions of iron imported exclusively for building purposes	Free	—	—	—	—	1 per cent	1 per cent	—	—	—
“ flat, square, and bolt	—	—	—	—	—	—	—	—	—	—
“ hoop	—	—	—	—	—	—	—	—	—	—
“ nails and nail-rod	—	—	—	—	—	—	—	—	—	—
“ nuts and bolts, rivets and washers	—	—	—	—	—	—	—	—	—	—
“ sheets (other than corrugated), plates or strips, other kinds, if galvanised, tinned, lead-coated, aluminium-coated, chequered or planished	—	—	—	—	—	—	—	—	—	—
“ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
“ nails, rose, wire, and flat-headed	—	—	—	—	—	—	—	—	—	—
“ other kinds, including galvanised, tinned, or lead-coated	—	—	—	—	—	—	—	—	—	—
“ nuts and bolts, also hook-bolts and nuts for roofing, galvanised or black	—	—	—	—	—	—	—	—	—	—

(a) Machinery and component parts thereof when imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in cotton spinning or weaving mill are free.

Drawing-in-frames when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Customs Collector to be intended for use in the weaving of cotton are free. See also footnote (c) on p. 253

(b) Notification No. 8129-S. R., dated 23rd December, 1904

(c) Freed by Notification No. 3192, dated 12th July, 1909

(d) By Notification No. 3276, dated 10th July, 1895

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—continued

NAMES OF ARTICLES.	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
METALS, unwrought and wrought and articles made of metals— <i>contd.</i>										
Iron old										
„ Pig	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	—	—	—	—	—	—	—	—	—	—
„ rails, sleepers, (a) bearing (f), and fish-plates, and dogspikes, switches and crossings other than those exempt as railway materials also lever boxes, clips and tie-bars (c).	—	—	—	—	—	—	—	—	—	—
„ rice bowls	Free	—	—	—	—	—	—	—	—	—
„ rod, round	—	—	—	—	—	—	—	—	—	—
„ ridging, guttering and continuous roofing	—	—	—	—	—	—	—	—	—	—
„ sheets and riding	—	—	—	—	—	—	—	—	—	—
„ rivets, and washers, all sorts	—	—	—	—	—	—	—	—	—	—
„ wire, including fencing-wire and wire-rope, but excluding wire-netting.	—	—	—	—	—	—	—	—	—	—
„ all other sorts, including discs or circles and wire-netting	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
„ cans or drums, when imported containing petroleum, which is separately assessed to duty at one anna and six pies (h) per Imperial gallon namely (g) :—	—	—	—	—	—	—	—	—	—	—
„ cans, tinned, other than petrol tins of two gallons capacity.	—	—	—	—	—	—	—	—	—	—
„ „ tinned	—	—	—	—	—	—	—	—	—	—
„ „ or drums, not tinned, of two gallons capacity—	—	—	—	—	—	—	—	5 per cent	—	—
„ „ (i) with faucet caps	—	—	—	—	—	—	—	—	—	—
„ „ (ii) ordinary	—	—	—	—	—	—	—	—	—	—
„ drums of four gallons capacity—	—	—	—	—	—	—	—	—	—	—
„ (i) with faucet caps	—	—	—	—	—	—	—	—	—	—
„ (ii) ordinary	—	—	—	—	—	—	—	—	—	—
„ cans or drums when imported not containing petroleum	—	—	—	—	—	—	—	—	—	—
Lametta	—	—	—	—	—	—	—	—	—	—
Lead, all sorts	—	—	—	—	—	—	—	—	—	—
Quicksilver	—	—	—	—	—	—	—	—	—	—
Lead sheets for tea-chests	—	—	—	—	—	Free	Free	Free	—	2½ per cent
Nickel current coin of the Government of India	—	—	—	—	—	—	—	—	—	Free
Shot, bird (b)	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
Silver bullion and coin (i)	—	—	—	—	—	—	—	—	4 annas per ounce	4 annas per ounce
„ current coin of the Government of India	—	—	—	—	—	Free	Free	Free	Free	Free
Steel, angle, channel, and spring	—	—	—	—	—	1 per cent	1 per cent	1 per cent	—	2½ per cent
„ bars (other than cast steel) and blooms	—	—	—	—	—	—	—	—	—	—
„ angle, T	—	—	—	—	—	—	—	—	—	—
„ angle, T, and hoop, if galvanised, tinned or lead-coated	—	—	—	—	—	—	—	—	—	—
„ beams, joists, pillars, girders, screw piles, bridge-work and other descriptions of steel imported exclusively for building purposes	Free	—	—	—	—	—	—	—	—	—
„ anchors, and cables	—	—	—	—	—	—	—	—	—	—
„ blistered and cast including spring and tub steel	—	—	—	—	—	—	—	—	—	—
„ ridging, guttering, and continuous roofing	Free	—	—	—	—	—	—	—	—	—
„ hoops, including galvanised (d)	Free	—	—	—	—	—	—	—	—	—
„ nails, nuts, bolts, and nail-rods	—	—	—	—	—	—	—	—	—	—
„ old	—	—	—	—	—	—	—	—	—	—
„ bars, Swedish and similar qualities	—	—	—	—	—	—	—	—	—	—
„ „ nail-rod, round-rod, and square, under ½ inch in diameter	—	—	—	—	—	—	—	—	—	—
„ bar, galvanised, tinned, lead-coated, planished, or polished	—	—	—	—	—	—	—	—	—	—
„ channel, including channel for carriages	—	—	—	—	—	1 per cent	—	—	—	—
„ sheets (other than corrugated), plates or strips, if galvanised, tinned, lead-coated, aluminium coated, chequered, or planished	—	—	—	—	—	—	—	—	—	—
„ sheets, corrugated, galvanised or black	—	—	—	—	—	—	—	—	—	—
„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like, (e)	—	—	—	—	—	—	—	—	—	—
„ plates and strips and sheets	—	—	—	—	—	—	—	—	—	—
„ rails, sleepers (a), chairs, bearing, and fish-plates, dogspikes, switches, and crossings, other than those exempt as railway materials, also lever boxes, clips, and tie-bars (c)	Free	—	—	—	—	1 per cent	1 per cent	1 per cent	—	—
„ rivets and washers, all sorts	—	—	—	—	—	—	—	—	—	—
„ wire, including fencing wire but excluding wire-netting	—	—	—	—	—	—	—	—	—	—
„ wire-rope	—	—	—	—	—	—	—	—	—	—
„ all other sorts, including discs or circles and wire-netting	—	—	—	—	—	5 per cent	5 per cent	—	—	7½ per cent
„ cans or drums, when imported containing petroleum, which is separately assessed to duty at one anna and six pies (h) per Imperial gallon namely (g) :—	—	—	—	—	—	—	—	—	—	—
„ cans, tinned, other than petrol tins of two gallons capacity.	—	—	—	—	—	—	—	5 per cent	—	—
„ „ cans, tinned	—	—	—	—	—	—	—	—	—	—
„ „ or drums, not tinned, of two gallons capacity (i) with faucet caps and (ii) ordinary	—	—	—	—	—	—	—	5 per cent	—	—
„ drums of four gallons capacity—	—	—	—	—	—	—	—	—	—	—
„ (i) with faucet caps	—	—	—	—	—	—	—	—	—	—
„ (ii) ordinary	—	—	—	—	—	—	—	—	—	—

(a) Notification No. 1844, dated 23rd April, 1897

(b) Bird-shot was free until the 10th March, 1894

(c) Notification No. 2919, dated 27th June, 1899

(d) Notification No. 1947, dated 28th April, 1899

(e) Notification No. 2351, dated 22nd May, 1899

(f) Notification No. 9388, dated 17th December, 1909

(g) Commerce and Industry Department Notification No. 10813-128, dated 20th December 1913

(h) Commerce and Industry Department Notification No. 9297-135, dated 24th December 1910

(i) Under the Government of India Notification No. 745 D., dated the 2nd February 1920, all silver bullion and silver coin are

exempted from the import duty leviable thereon under Item 49 of Schedule II of the India Tariff Act, 1894 (VIII of 1894),

as subsequently amended.

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—continued

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEM- BER 1894	ACT III OF 3RD FEBRU- ARY 1896	ACT XIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
METALS , unwrought and wrought, and articles made of metals— <i>concluded</i>										
Tin block	—	—	—	—	—	—	—	5 per cent	—	7½ per cent
„ foil, and other sorts	—	—	—	—	—	—	—	„	—	„
Zinc or spelter, nails	—	—	—	—	—	—	—	„	—	„
„ „ tiles or slabs, soft	—	—	—	—	—	—	—	„	—	„
„ „ „ hard	—	—	—	—	—	—	—	„	—	„
„ „ all other sorts, including boiler tiles	—	—	—	—	—	—	—	„	—	„
All other sorts of metals	—	—	—	—	—	—	5 per cent	„	—	„
Metallic Ores, all sorts	—	—	—	—	—	—	—	—	—	„
MINERAL , AND AERATED WATERS, and all unfermented and non-alcoholic beverages	—	—	—	—	—	—	5 per cent	5 per cent	—	—
MINERALS NOT OTHERWISE DESCRIBED	—	—	—	—	—	—	„	„	—	—
OIL —										
Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petroleum, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist shale, peat, or any other bituminous substance, or from any products of petroleum per Imperial gallon	—	—	R a. p. 0 0 6	R a. p. 0 0 6	R a. p. 0 0 6	R a. 0 1	R a. 0 1	R a. 0 1	R a. p. 0 1 6	R a. p. 0 1 6
Petroleum, which has its flashing point at or above 200 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the hatching of jute or other fibre or for lubricating purposes	—	—	Free	Free	Free	5 per cent	5 per cent	5 per cent	—	7½ per cent
Petroleum which has its flashing point at or above 150 degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively as fuel (a) or for some sanitary or hygienic purpose (e)	—	—	—	—	—	—	—	„	—	„
All other sorts of oil, animal or vegetable (including otto of all kinds) and mineral, including paraffin wax	—	—	—	—	—	5 per cent	5 per cent	„	—	„
OILSEEDS , also bran, and pollards fodder, and cattle-food of all kinds	—	—	—	—	—	—	Free	Free	—	„
OIL-CLOTH AND FLOOR-CLOTH , including lin-crusta, linoleum, and tarpaulins	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	„
OPIMUM (b) not covered by a Government pass (per ser of 80 tolas)	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	R a. 24 0	—	—
OPIMUM (b) and its alkaloïds (per ser of 80 tolas)	—	—	—	—	—	—	—	—	R a. 24 0	R a. 24 0
PACKING —engine and boiler—all sorts, excluding packing forming component part of any article included under "Machinery" and "Railway material"	—	—	—	—	—	—	—	—	—	7½ per cent
PAINTS , COLOURS , PAINTERS' MATERIALS , and compositions for application to leather, wood and metals including glue and putty	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	„
PAPER , PASTEBOARD , MILLBOARD , AND CARDBOARD of all kinds, including ruled or printed forms, and account and manuscript books, drawing and copy books, labels, advertising circulars, calendars, Christmas, Easter, and other cards, sheet or card almanacs and including cards in booklet form, including also waste paper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (d) which are free	Free	—	—	—	—	—	—	—	—	—
Articles made of paper and papier-mâché	„	—	—	—	—	—	—	—	—	—
PERFUMERY , except perfumed spirit, for which see under Liquors	„	—	—	—	—	5 per cent	„	„	—	„
PIECEGOODS not otherwise described, except cotton piecegoods	„	—	—	—	—	„	See "Textile fabrics not otherwise described"	See "Textile fabrics not otherwise described"	—	—
PIPES and other implements used in the consumption of tobacco and other narcotics	„	—	—	—	—	„	5 per cent	5 per cent	—	7½ per cent
PITCH , TAR , AND DAMMER	„	—	—	—	—	„	„	„	—	„
PLANTS AND BULBS , living, also dried for herbaria	—	—	—	—	—	—	Free	Free	—	—
POLISHES AND COMPOSITIONS	—	—	—	—	—	—	—	—	—	7½ per cent
PRECIOUS STONES AND PEARLS , unset [including the stones generically known as Cambay stones (a), such as agates, cornelians, and onyx]	—	—	—	—	—	Free	Free	Free	—	Free (i)
PRINTS , Engravings and Pictures, including photographs and picture cards	—	—	—	—	—	—	—	—	—	7½ per cent
PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones; aluminium lithographic plates, stereotypes, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines and paging and numbering machines, but not including paper (i)	Free	—	—	—	—	—	Free	Free	—	2½ per cent
PROVISIONS , OILMAN'S STORES , AND GROceries (f) (g) (h)	„	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
PULP of wood, straw, rags, paper, and other materials	—	—	—	—	—	—	Free	Free	—	Free

(a) Notification No. 5754, dated 27th October, 1902

(b) Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)

(c) Notification No. 1959-101, dated the 1st March, 1907

(d) Freed by No. 4528, dated 15th July, 1904

(e) Financial Department letter No. 1327, dated 24th March, 1897

(f) Singally and sozille freed by Notification No. 5584, dated 19th December, 1899

(g) Fish-maws and shark-fins freed by Notification No. 4611, dated 29th October, 1896 } Duty fixed at 7½ per cent *ad valorem* by Act V of 1916

(h) Duty on vinegar (in cask) reduced to 2½ per cent *ad valorem* by Notification No. 1443, dated 2th March, 1903

(i) Notification No. 5567-52, dated 18th July 1906

(j) Freed by Notifications No. 2102-W, dated the 16th March, 1916, and No. 7955-213, dated the 2nd September, 1916

No. 112.—RATES of CUSTOMS DUTY imposed on IMPORTS into BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919—concluded

NAMES OF ARTICLES	ACT XI OF 10TH MARCH 1882	ACT II OF 14TH JANUARY 1887	ACT II OF 10TH FEBRUARY 1888	ACT XII OF 21ST MARCH 1890	ACT IX OF 10TH AUGUST 1893	ACT VIII OF 10TH MARCH 1894	ACT XVI OF 27TH DECEMBER 1894	ACT III OF 3RD FEBRUARY 1896	ACT VIII OF 4TH MARCH 1910	ACT IV OF 8TH MARCH 1916
BAGS	—	—	—	—	—	—	Free	Free	—	Free
RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crosslinks, sleeper fastenings, switchplates, interlocking apparatus, brake gear, couplings and springs, signals, turntables, waggons, bridges, engines, tenders, carriages, waggon-traversers, trolleys, trucks and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks (a), and standards, wire and other materials for fencing: provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , specifically include therein: provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adopted for any other purpose	—	—	—	—	—	—	—	—	—	—
Rubber tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber not otherwise specified	—	—	—	—	—	Free	"	"	—	2½ per cent
SALT (b)— Imported into Burma per maund of 82½ lb avoirdupois weight	R a. 0 3	R a. 0 3	R a. 1 0(c)	R a. 1 0	R a. 1 0	—	—	—	—	7½ per cent
Imported to Bengal (e) Madras, Bombay, and Sind, per maund of 82½ lb avoirdupois weight	2 0	2 0	2 3(c)	2 8	2 8	Same rate as on excised salt	Same rate as on excised salt	Same rate as on excised salt (d)	Same rate as on excised salt	Same rate as on excised salt (d)
SALTED FISH, wet or dry, per maund of 82½ lb avoirdupois weight	—	—	—	—	0 6(f)	R a. 0 6	R a. 0 6	R a. 0 6	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the <i>Gazette of India</i> from time to time prescribe.	Such rate or rates of duty not exceeding 12as, as the Governor-General in Council may, by Notification in the <i>Gazette of India</i> from time to time prescribe.
SEEDS of all sorts, except oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India which are free (i)	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SHELLS AND COWRIES (g), including articles made of shell, not otherwise described	"	—	—	—	—	"	"	"	—	"
SHIPS AND OTHER VESSELS for inland and harbour navigation including steamers, launches, boats, and barges, imported entire or in sections	"	—	—	—	—	—	Free	Free	—	2½ per cent
SILK (including cocoons) AND ARTICLES MADE OF SILK	—	—	—	—	—	—	Free	Free	—	2½ per cent
SIZING for cotton, paper, or any other material	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SOAP	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SPHONXES ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SPICES	Free	—	—	—	—	—	Free	Free	—	Free
STARCH AND FARINA	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STATIONERY, excluding paper, which see	Free	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
STATUARY AND PICTURES and memorials of a public character intended to be put up in a public place including the materials used or to be used in their construction, whether worked or not	"	—	—	—	—	5 per cent	5 per cent	5 per cent	—	"
STONE AND MARBLE, and articles made of stone and marble	"	—	—	—	—	—	Free	Free	—	Free
STRAW PLAITING, and articles made of straw, not otherwise described	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
SUGAR including molasses and saccharine produce of all kinds and confectionery (j)	Free	—	—	—	—	—	"	"	—	—
TALLOW AND GREASE, including stearine	"	—	—	—	—	5 per cent	"	"	—	10 per cent
TEA	"	—	—	—	—	"	"	"	—	7½ per cent
TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs Collector is satisfied that they are imported for the purpose of packing of tea for transport in bulk	—	—	—	—	—	—	"	"	—	"
TEA-WITHERING RACKS	—	—	—	—	—	Free	Free	Free	—	2½ per cent
TEXTILE FABRICS (k)	—	—	—	—	—	—	5 per cent	5 per cent	—	7½ per cent
TOILET REQUISITES not otherwise described	Free	—	—	—	—	5 per cent	"	"	—	"
TOYS, including toy-books, playing cards and requisites for all games and sports	"	—	—	—	—	"	"	"	—	"
UMBRELLAS, parasols, and sunshades, of all kinds and fittings thereof	"	—	—	—	—	"	"	"	—	"
WALKING STICKS and sticks for umbrellas, parasols, and sunshade of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	—	—	—	—	—	—	"	"	—	—
WAX, and articles made of wax, excluding candles	—	—	—	—	—	5 per cent	"	"	—	7½ per cent
WOOD (l) AND TIMBER and articles made of wood not otherwise described	—	—	—	—	—	"	"	"	—	"
WOOL, RAW	Free	—	—	—	—	Free	Free	Free	—	Free
" articles made of, including felt	—	—	—	—	—	5 per cent	5 per cent	5 per cent	—	7½ per cent
ALL OTHER ARTICLES, manufactured or unmanufactured not included in any of the items enumerated	—	—	—	—	—	—	"	"	—	"

(a) Notification No. 1632, dated 10th April, 1896
(b) Salt imported from any port in British India and protected by the certificate of an officer empowered in that behalf, is chargeable with only the amount, if any, by which the duty leviable thereon exceeds the duty shown by such certificate to have been already paid.—(Act VIII of 1894, section 7)
(c) By Notification No. 343, dated 19th January, 1888
(d) By Notification No. 1542, dated 18th March, 1903, the duty was fixed at one rupee for each maund of 82½ pounds in the case of Burma, and two rupees for each such maund in the case of Bengal, Madras, Bombay, and Sind. The latter rate was reduced to Rs 1-8 on the 22nd March 1905, by Notification No. 1727 of the same date. This was further reduced to Rs 1 with effect from the 20th March 1907 by Notification No. 1748 of the same date. This rate was enhanced to Rs 1-4 with effect from the 1st March, 1916 by Notification No. 1545 of the same date. In case of Aden the duty is one rupee for each 140 lbs, avoirdupois
(e) Salt imported into Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware is exempt from duty.—(Notification No. 4708, dated 18th September, 1894); also salt imported into British India and into any port in the provinces of Bengal and Bihar and Orissa and issued with the sanction of the Governor General in Council for use in curing fish in those provinces and any process of manufacture is exempt from duty (Act IV of 1916)
(f) On imports into Burma only
(g) Mother-of-pearl shells freed by Notification No. 4511, dated 29th October, 1896, but by Act IV of 1916 the duty was fixed at 7½ per cent
(h) By Notification No. 2898, dated 3rd July, 1896
(i) By Notification No. 9088-118, dated 30th September, 1908
(j) Duty on confectionery was fixed at 7½ per cent *ad valorem* by Act IV of 1916
(k) Includes flax twist and yarn, and manufactures of flax, haberdashery and millinery, hemp manufactures, hosiery, jute, twist and yarn and jute manufactures, excluding second-hand or used gunny bags, silk yarn, nolls, and warps, silk thread, silk piece-goods and other manufactures of silk, woollen yarn, knitting wool and other manufactures of wool, including felt, all other sorts of yarns and textile fabrics not otherwise specified
(l) Duty on firewood was fixed at 2½ per cent *ad valorem* by Act IV of 1916

No. 113 —RATES of CUSTOMS DUTY imposed on EXPORTS from BRITISH INDIA under various ACTS (as modified by EXECUTIVE ORDERS), from 1882 to 1919

ARTICLES	ACT XI OF 10TH MARCH 1882	ACT IX OF 10TH AUG- UST 1893	ACT IX OF 20TH MARCH 1903	ACT IV OF 8TH MARCH 1916	ACT VI OF 7TH MARCH 1917	ACT XIX OF 17TH SEPTEMBER 1919
GRAIN—	R a.	R a.	R a.	R a.	R a.	R a.
Rice in the husk (paddy), per maund of 82½lb avoirdupois	0 3	0 3	—	0 3	—	—
Rice not in the husk, per maund of 82½lb avoirdupois	—	—	—	—	—	—
Rice-flour, per maund of 82½lb avoirdupois (a)	—	0 3	—	0 3	—	—
Hides and Skins, raw (b)	—	—	—	—	—	15 per cent. (l)
Jute (c) other than Bimlipatam Jute—						
Jute, raw—						
(1) Cuttings, per bale of 400 lbs.	—	—	—	0 10	1 4	—
(2) All other descriptions, per bale of 400 lbs.	—	—	—	2 4	4 8	—
Jute manufactures when not in actual use as coverings, receptacles or bindings for other goods—						
(1) Sacking (cloth, bags twist, yarn, rope and twine) per ton of 2,240 lbs	—	—	—	10 0	20 0	—
(2) Hessians and all other descriptions of jute manufactures not otherwise specified, per ton of 2,240 lbs.	—	—	—	16 0	32 0	—
Tea { Tea cess (d)	—	—	¼ pie per lb.	¼ pie per lb	—	—
{ Customs duty per 100 lbs.	—	—	—	R a. 1 8	—	—

(a) Rice bran and rice dust are free

(b) Provided that, subject to such condition as the Governor General in Council may by notification in the *Gazette of India* prescribe, a rebate shall be granted to the exporter of two-thirds of the duty levied on hides or skins exported to any part of His Majesty's dominions or of the territories of any Indian prince or chief under the suzerainty of His Majesty or in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty's dominions

(c) An additional customs duty of 2 as. per bale of 400 lbs. of Jute (raw) including jute cuttings and rejections; and of 12 as. per ton of 2,240 lbs., on manufactured jute are levied when exported by sea from the Port of Calcutta to any other port whether beyond or within India for the benefit of the Calcutta Improvement Trust (Bengal Act V of 1911)

(d) Proceeds paid to the Tea Cess Committee appointed under Section 4 of the Act. On the recommendation of this Committee the rate of one-quarter of a pie per pound was levied. From 1st May 1921, the rate of cess has been increased to four annas per hundred pounds

NOTE.—A cess of one rupee per maund of 82½ lbs. avoirdupois weight on Indigo produced in India and exported from any customs port beyond the limits of British India or to Aden has been levied from 1st April 1918, for the promotion of research in the interests of the indigo industry in India (Act III of 1918). With effect from April, 1921, the rate has been fixed at one rupee eight annas per hundredweight of 112 lbs. avoirdupois (Act V of 1921).

INCOME TAX

[FOR TABLES, SEE PAGES 266 TO 272]

History

The general income tax was first levied in 1860 to relieve the financial burdens of the immediately preceding years. The Act was on the English model and was to have effect for a period of 5 years. It ceased, therefore, to operate in 1865, but the financial position did not permit of direct taxation being abandoned. In 1867 an Act was therefore passed, imposing a license tax on professions and trades excluding agriculture, and the tax continued to be levied till the end of 1872-73. No further taxation was imposed until 1877 when a license tax was levied on traders and artisans to meet a portion of the Famine Insurance grant, and Acts were passed in 1878 for this purpose for the United Provinces, the Punjab, Bengal, Madras, and Bombay. These Acts remained in force until 1886. The license tax of 1878 was, however, converted into a general income tax by the Income Tax Act, II of 1886, applying to all India, which came into operation on the 1st April 1886. All sources of non-agricultural income were taxed. They were divided into four classes, namely, (1) Salaries and pensions, (2) Profits of Companies, (3) Interest on Securities, and (4) other sources. A general rate of 5 pies in the rupee (a little more than 2½ per cent) was levied on all incomes over R2,000 per annum, incomes between R500 to R2,000 derived from salaries and interest on securities were taxed at the rate of 4 pies in the rupee (a little over 2 per cent), and similar incomes derived from other sources were taxed at fixed rates according to classes. Incomes below R500 were not assessed with the result that the tax was collected from a very small proportion of the total population. Incomes derived from land and agriculture were exempted. Charities and religious endowments were also free from the tax. In 1903 the favourable financial conditions permitted the exemption from the tax of incomes between R500 and R1,000 per annum, that is to say, the taxable minimum of income was raised from R500 to R1,000 by the Indian Income Tax (Amendment) Act, XI of 1903, with effect from 1st April 1903. In 1916 the income tax was revised, raised, and graduated by the Income Tax (Amendment) Act (V of 1916) in order to meet the deficit arising out of war conditions. By this Act salaries and pensions between R1,000 and less than R2,000 were taxed at 4 pies in the rupee, those between R2,000 and less than R5,000 at 5 pies, those between R5,000 and less than R10,000 at 6 pies, those between R10,000 and less than R25,000 at 9 pies, and those amounting to R25,000 and upwards at one anna. Profits of companies and interest on securities were taxed at one anna in the rupee, but this was subject to abatement or exemption in the case of individual shareholders who could show that their total income was such as to warrant a lower rate of taxation or none at all. Other sources of income between R1,000 and less than R2,000 were taxed at fixed rates according to classes, and those amounting to R2,000 and above according to rates and scales similar to those fixed for salaries and pensions of like amounts. In 1918 a new Income Tax Act (VII of 1918) was passed, consolidating and amending the laws relating to Income-tax. By this Act the sources of taxable income were classified as (i) salaries, (ii) interest on securities, (iii) income derived from house property, (iv) income derived from business, (v) professional earnings, and (vi) income derived from other sources. Assessments are no longer made separately on different sources of income but on all sources combined. Agricultural income was exempted as before. The rates of tax imposed on all these classes of taxable income are the same as provided in Act V of 1916, except in the case of a company or a firm constituted under a registered instrument of partnership specifying the individual shares of the partners, the rate of tax for such a company or firm being one anna in the rupee (i.e., the maximum rate of income tax). In 1919 the taxable minimum of income was raised from R1,000 to R2,000 by the Indian Income Tax (Amendment) Act IV of 1919, with effect from 1st April 1919.

total tax and classification of income

The total proceeds of the tax in 1919-20 amounted to R11,22 lakhs as against, R8,17 lakhs in 1918-19. Of the total tax, excess and arrear collections amounted to R2,12 lakhs and the remaining R9,10 lakhs

	Total proceeds of tax (R 1,000)	Per cent of total
Bombay	3,46,18	30.9
Bengal	3,45,99	30.8
Madras	1,02,79	9.1
Burma	86,82	7.7
United Provinces	61,84	5.5
Punjab	44,63	4.0
Bihar and Orissa	24,34	2.2
C P. and Berar	22,88	2.0
Assam	7,39	.7
N.-W. Frontier Province	3,30	.3
Delhi and other Provinces and Departments of Government	75,61	6.8
TOTAL	11,21,77	100

were realised under the following six classes (i) salaries (mostly Government servants) yielded in 1919-20 R1,57 lakhs, (ii) interest on securities R37 lakhs, (iii) income derived from house property R20 lakhs, (iv) income derived from business R5,86 lakhs, (v) professional earnings R15 lakhs, and (vi) income derived from other sources nearly R94 lakhs. The marginal statement shows the total amount of income tax collected in each province with the proportion to the total amount collected in British India during 1919-20.

From Table No. 118 it is worked out that in Bombay every 691 persons account for one assessee with a non-agricultural income of not less than R2,000, in the Punjab (including Delhi) 915, in Burma 1,116, in Madras 1,212, in Assam 1,605, in the United Provinces 1,983, in Bengal 1,988, in the Central Provinces and Berar 2,017, and in Bihar and Orissa 3,897.

table of income

The marginal table shows the growth of the total collections and of the total estimated income

	Total collections of the tax Rs. (lakhs)	Total estimated income Rs. (lakhs)
1886-87	1.37	57.36
1902-03	2.10	87.75
1907-08	2.24	90.53
1912-13	2.53	1,02.19
1917-18	7.11	1,67.87
1918-19 (Final)	9.34	2,03.93
1919-20 (Preliminary)	8.76	1,77.74

on which the tax was assessed. Applying the rates of the tax to the total collections under the various classes as given in table No. 118, the total income roughly works out to R1,78 crores in 1919-20, as against R2,04 crores in 1918-19. The annual income of the tax-payers of the four lower classes comes to an average of R2,565, of the fifth and the sixth classes to R6,458; of the seventh to tenth classes to R13,783 and of the sixteen higher classes to R1,48,300, for each assessee.

INCOME TAX

The total collections comprise the actual tax collected in the year and the arrears of previous years. Table No. 11: Refunds are not deducted from the figures shewn as "collections" in these tables. They amounted to R12,62,953 in 1918-19 and R77,37,263 in 1919-20.

Taking the average incidence of taxation on the assesses, Bengal is first with R1,223 per head; then Incidence come successively Burma (R784), Bombay (R765), Madras (R303), the Central Provinces and Berar (R295), per head of the United Provinces (R249), Bihar and Orissa (R220), North-West Frontier Province (R218), the Punjab assesses (R213), and Assam (R187).

INCOME TAX.*

No 114.—COLLECTIONS (in rupees) under EACH CLASS of INCOMES in each

Serial Number	Classification	Burma	Assam	Bengal	Bihar and Orissa	United Provinces	Punjab.
	Salaries— 1918-19	R	R	R	R	R	R
1	Paid by Government	5,64,632	1,23,555	7,34,258	3,22,923	7,44,217	3,60,141
2	" " local authorities	64,580	1,744	1,05,097	15,791	18,476	17,928
3	" " companies, other public bodies and associations	6,71,232	3,05,293	12,52,188	1,38,283	1,79,397	84,462
4	" " private employers under an agreement with the Collector	18,484	202	4,65,525	17,943	35,874	30,516
	TOTAL, ITEMS 1-4	13,18,928	4,30,794	25,57,068	4,94,940	9,77,964	4,93,047
	Interest on securities—						
5	On securities of the Government of India	15,866	2,346	54,605	28,220	1,15,655	45,205
6	On debentures and other securities of a local authority or company	85,501	13	4,05,890	327	10,985	31,886
	TOTAL, ITEMS 5-6	1,01,367	2,359	4,60,495	28,547	1,26,640	76,591
7	Income derived from house property	64,470	3,98,170 (a)	1,70,40,665 (a)	17,26,402 (a)	91,717	26,86,611 (a)
8	" " " business	42,86,674				32,66,578	
9	Professional earnings	50,332				2,59,200	
	Income derived from other sources—						
10	Salaries not included in items 1 to 4	15,161				38,608	
11	Other sources	4,43,241				2,13,293	
	TOTAL, ITEMS 10-11	4,58,402	..	..	..	2,52,001	..
12	TOTAL, ITEMS 1-11	62,80,173	8,31,323	2,00,58,228	22,49,889	60,77,002	32,56,249
13	Excess collections and advance payments	1,759	2,615	6,174	11,418	83,588	11,885
	Arrears—						
14	Collections under Section 25	2,30,958	70,341	22,13,667	54,215	7,810	3,90,430
15	Other arrears of previous years						
	TOTAL	65,12,890	9,04,279	2,22,78,069	23,15,522	61,68,400	36,58,564
	Salaries— 1919-20						
1	Paid by Government	4,88,178	1,18,452	7,09,495	3,05,949	6,61,272	4,56,168
2	" " local authorities	69,035	610	1,08,511	14,549	1,10,111	13,506
3	" " companies, other public bodies and associations	6,62,527	2,65,218	18,28,074	55,893	2,47,738	86,348
4	" " private employers under an agreement with the collector	31,444	6	4,17,545	25,698	27,148	8,078
	TOTAL, ITEMS 1-4	12,51,184	3,84,286	30,63,625	4,02,089	10,46,269	5,64,095
	Interest on Securities—						
5	On securities of the Government of India	27,152	2,065	58,019	20,224	1,50,927	46,669
6	On debentures and other securities of a local authority or company	84,496	35	3,20,286	2,914	57,671	48,990
	TOTAL, ITEMS 5-6	1,11,648	2,100	3,78,305	23,138	2,08,598	95,659
7	Income derived from house property	1,24,440	5,811	3,55,799	35,874	2,09,090	1,00,730
8	" " " business	50,31,180	2,17,633	1,87,20,639	8,53,255	36,98,876	20,19,297
9	Professional earnings	33,118	2,864	2,56,180	87,011	2,05,438	85,950
	Income derived from other sources—						
10	Salaries not included in items 1 to 4	39,959	3,290	45,047	2,24,434	29,584	11,822
11	Other Sources	6,88,949	59,090	14,95,102	7,14,625	5,57,782	6,59,213
	TOTAL, ITEMS 10-11	7,28,908	62,380	15,40,149	9,39,059	5,87,366	6,71,035
12	TOTAL, ITEMS 1-11	72,80,478	6,81,074	2,43,14,697	23,40,426	59,56,537	35,36,766
13	Excess collections and advance payments	611	523	4,416	1,834	34,426	399
	Arrears—						
14	Collections under Section 25	14,01,337	57,337	1,02,79,924	92,180	1,92,730	9,25,472
15	Other arrears of previous years						
	TOTAL	86,82,426	7,38,934	3,45,99,037	24,34,440	61,83,698	44,62,637

* Compiled from figures supplied by Local

(a) Represents total income tax under classes 7-11.

(b) Includes figures for Delhi

§ Figures for 1918-19 have been compiled from Supplementary Return A furnished by the local authorities and those for 1919-20 from Account

PROVINCE in BRITISH INDIA, in the years 1918-19 and 1919-20.

Delhi.	North- West Frontier Province	Bombay	Central Provinces and Berar	Madras	Other Provinces & Departments of Government	TOTAL	Classification	
R	R	R	R	R	R	R		
86,446	84,345	6,68,770	2,54,540	5,64,817	35,05,421	80,14,065	1 1918-19 <i>Salaries—</i> Paid by Government	
2,504	1,293	1,51,175	4,153	44,772	6,769	4,84,282	2 " " local authorities	
18,940	667	12,23,708	46,080	3,20,510	7,192	42,47,952	3 " " companies, other public bodies and associa- tions	
5,455	403	1,85,722	2,235	1,15,634	15,317	8,93,310	4 " " private employers under an agreement with the Collector	
1,13,345	86,708	22,29,375	3,07,008	10,45,733	35,34,899	1,35,89,609	TOTAL, ITEMS 1-4	
6,593	1,814	8,99,814	10,956	1,83,236	12,77,480	26,41,790	5 <i>Interest on securities—</i> On securities of the Government of India	
..	62	6,11,432	..	21,369	4	11,66,969	6 On debentures and other securities of a local authority or company	
6,593	1,876	15,11,246	10,956	2,04,605	12,77,484	38,08,759	TOTAL, ITEMS 5-6	
24,534	11,641	1,82,23,954(a)	15,09,393(a)	72,264	2,112	2,66,738	7 <i>Income derived from house property</i>	
3,69,457	72,624			21,79,449	1,10,337	1,02,85,119	8 " " " business	
17,869	6,411			2,32,521	1,706	5,68,039	9 <i>Professional earnings</i>	
1,853	1,924			24,909	5,361	87,816	10 <i>Income derived from other sources—</i> Salaries not included in items 1 to 4	
12,292	1,44,614			11,61,654	..	19,75,194	11 Other sources	
14,145	1,46,538	..	..	11,86,563	5,361	20,68,010	TOTAL, ITEMS 10-11	
5,45,943	3,25,798	2,19,64,575	18,27,357	49,21,135	49,31,699	7,32,69,371	12 TOTAL, ITEMS 1-11	
..	3,958	55,423	4,810	63,979	216	2,45,825	13 <i>Excess collections and advance payments</i> <i>Arrears—</i>	
1,80,328	27,730	22,69,568	2,403	26,66,942	69,796	81,84,188	14 Collections under Section 25	
7,26,271	3,57,486	2,42,89,566	18,34,570	76,52,056	50,01,711	8,16,99,384(c)	15 Other arrears of previous years	
..	92,861	6,66,038	2,53,863	5,66,782	54,67,316	97,86,869	TOTAL	
..	543	1,47,970	10,242	30,484	14,800	5,20,361	1 1919-20 <i>Salaries—</i> Paid by Government	
..	1,289	11,60,592	21,915	2,75,043	23,883	46,28,520	2 " " local authorities	
..	143	2,20,961	2,888	33,352	14,483	7,81,746	3 " " companies, other public bodies and associa- tions	
..	94,836	21,95,561	2,88,908	9,05,661	55,20,982	1,57,17,496	4 " " private employers under an agreement with the Collector	
..	1,342	8,46,431	10,003	2,13,271	11,91,117	25,67,220	TOTAL, ITEMS 1-4	
..	47	6,09,216	729	23,027	666	11,48,077	5 <i>Interest on Securities—</i> On securities of the Government of India	
..	1,389	14,55,647	10,732	2,36,298	11,91,783	37,15,297	6 On debentures and other securities of a local authority or company	
..	576	9,08,681	38,663	1,91,782	37,095	20,09,441	TOTAL, ITEMS 5-6	
..	19,750	2,18,65,579	13,98,964	45,22,770	2,92,477	5,86,40,420	7 <i>Income derived from house property</i>	
..	493	4,93,524	44,999	2,71,099	9,809	14,96,485	8 " " " business	
..	1,668	59,819	1,180	53,917	..	4,75,720	9 <i>Professional earnings</i>	
..	2,11,209	8,32,791	3,95,762	29,47,072	3,68,720	89,30,315	10 <i>Income derived from other sources—</i> Salaries not included in items 1 to 4	
..	2,12,877	8,92,610	3,96,942	30,05,989	3,68,720	94,06,085	11 Other sources	
..	3,29,921	2,78,11,602	21,79,208	91,33,599	74,20,866	9,09,85,174	TOTAL, ITEMS 10-11	
..	..	40,378	1,656	19,608	..	1,03,851	12 TOTAL, ITEMS 1-11	
..	..	67,65,891	1,06,823	11,26,407	1,39,830	2,10,87,931	13 <i>Excess collections and advance payments</i> <i>Arrears—</i>	
..	3,29,921	3,46,17,871	22,87,687	1,02,79,614	75,60,696(b)	11,21,76,956(c)	14 Collections under Section 25	
..	..	..	..	..	..	..	15 Other arrears of previous years	
..	..	..	..	..	..	..	TOTAL	

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 (c) Excludes penalties and miscellaneous receipts
 No. 22 of the Finance and Revenue Accounts of the Government of India and they refer to actual collection during the years

No. 115.—COLLECTIONS (in rupees) under each group of INCOMES in each PROVINCE of BRITISH INDIA, in the two years 1918-19 and 1919-20

Provinces	1918-19 (Final)							
	COLLECTIONS FROM INDIVIDUALS		COLLECTIONS FROM COMPANIES		COLLECTIONS FROM FIRMS		TOTAL COLLECTIONS	
	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax
		R		R		R		R
Burma	22,219	19,32,561	143	40,14,639	910	8,44,498	23,272	67,91,698
Assam	5,119	5,92,282	27	1,34,786	1,107	1,04,116	6,253	8,31,184
Bengal	54,706	54,56,364	625	1,87,08,081	9,843	69,87,466	65,174	3,11,51,911
Bihar and Orissa	16,611	19,78,236	20	56,201	1,443	2,18,713	18,074	22,53,150
United Provinces	45,250	40,78,700	80	14,08,086	4,726	11,76,307	50,056	66,63,093
Punjab	35,877	29,67,080	67	4,21,156	9,991	15,84,585	45,935	49,72,821
Delhi	1,397	1,96,127	10	99,044	1,882	5,29,328	3,289	8,24,499
North-West Frontier Province	3,060	2,71,771	...	1,577	194	43,532	3,254	3,16,880
Bombay	39,200	77,72,342	543	78,54,909	6,135	64,50,582	45,878	2,20,77,833
Central Provinces and Berar	15,333	18,41,227	13	5,35,860	...	...	15,346	23,77,087
Madras	49,380	67,21,711	299	16,24,460	1,711	18,02,337	51,390	1,01,48,508
Other Provinces and Departments	38,442	49,85,330	26	24,925	42	12,454	38,510	50,22,709
TOTAL	326,594	3,87,93,731	1,853	3,48,83,724	37,984	1,97,53,918	366,431	9,34,31,373

Provinces	1919-20 (Preliminary)							
	COLLECTIONS FROM INDIVIDUALS		COLLECTIONS FROM COMPANIES		COLLECTIONS FROM FIRMS		TOTAL COLLECTIONS	
	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax
		R		R		R		R
Burma	8,473	18,05,639	130	47,76,810	903	8,71,794	9,506	74,54,243
Assam	3,683	5,52,324	18	1,29,827	481	95,444	4,182	7,77,595
Bengal	16,535	32,67,004	630	1,85,81,144	5,712	61,35,592	22,877	2,79,83,740
Bihar and Orissa	8,066	16,95,600	47	54,599	739	1,98,673	8,852	19,48,872
United Provinces	20,733	34,18,348	80	13,88,084	2,982	11,18,832	23,795	59,25,264
Punjab	14,303	23,65,569	64	5,08,528	6,696	16,10,431	21,063	44,84,528
Delhi	469	93,205	7	91,221	315	1,54,218	(a)791	(a)3,38,644
North-West Frontier Province	1,558	2,30,477	...	...	278	1,69,820	1,836	4,00,297
Bombay	22,648	69,81,295	676	82,06,225	5,170	65,99,079	28,494	2,17,86,599
Central Provinces and Berar	6,889	15,00,435	11	5,32,514	...	...	6,900	20,32,949
Madras	32,273	66,91,808	334	16,90,223	1,559	19,60,695	34,166	1,03,42,726
Other Provinces and Departments	23,229	40,80,398	23	48,656	77	19,939	(a)23,329	(a)41,48,993
TOTAL	158,859	3,26,82,102	2,020	3,60,07,831	24,912	1,89,34,517	185,791	8,76,24,450

NOTE—(1) "Other Provinces and Departments of Government" include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works, and Forest Departments, and the collections made by the Indo-European Telegraph Department, the Accountant General, Central Revenues from the salaries of the officers of the various Departments of the Government of India and from the interest on securities on account of the subordinate treasuries, together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies

(2) The figures for 1918-19 refer to collections on adjustments and for 1919-20 to collections on assessments and they therefore do not agree with those given in table No. 114 which refer to actual collections during the year

(a) Returns of Income Tax collected by the Accountant General, Central Revenues, from salaries, etc. and interest on securities for 1919-20 were not received.

No. 116.—NUMBER and CLASSIFICATION of PERSONS ASSESSED TO INCOME TAX in the year 1918-19 (FINAL) after ADJUSTMENTS under section 19 of the INDIAN INCOME TAX Act, 1918, have been completed.

Class	Amount of Income		COLLECTIONS FROM INDIVIDUALS		COLLECTIONS FROM COMPANIES		COLLECTIONS FROM FIRMS		TOTAL COLLECTIONS.	
			Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax
	Rs.	Rs.		R		R		R		R
1	1,000 to	1,499 . . .	130,710	31,34,755	123	5,546	11,808	3,32,269	142,641	34,72,570
2	1,500 to	1,999 . . .	45,519	14,86,282	45	3,609	3,041	1,10,599	48,605	16,00,490
	TOTAL, 1 & 2 .		176,229	46,21,037	168	9,155	14,849	4,42,868	191,246	50,73,060
3	2,000 to	2,499 . . .	42,549	22,38,386	74	9,509	3,899	2,22,710	46,522	24,70,605
4	2,500 to	2,999 . . .	18,849	12,43,712	36	5,872	2,116	1,53,948	21,001	14,03,532
5	3,000 to	3,499 . . .	15,666	12,29,237	60	12,950	2,142	1,88,023	17,868	14,30,210
6	3,500 to	4,999 . . .	23,423	24,07,214	99	24,354	3,457	3,87,546	26,979	28,19,114
	TOTAL 3 TO 6 .		100,487	71,18,549	269	52,685	11,614	9,52,227	112,370	81,23,461
7	5,000 to	7,499 . . .	23,355	36,42,738	146	60,751	3,460	6,52,422	26,961	43,55,911
8	7,500 to	9,999 . . .	9,716	25,79,958	106	53,726	1,970	5,17,543	11,792	31,51,227
	TOTAL 7 & 8 .		33,071	62,22,696	252	1,14,477	5,430	11,69,965	38,753	75,07,138
9	10,000 to	12,499 . . .	5,836	28,23,612	70	49,118	1,497	7,76,754	7,403	36,49,484
10	12,500 to	14,999 . . .	2,467	15,51,532	54	50,773	508	3,33,461	3,029	19,35,766
11	15,000 to	19,999 . . .	3,092	23,96,567	78	85,648	975	7,95,301	4,145	32,77,516
12	20,000 to	24,999 . . .	1,866	18,82,474	59	82,227	805	8,73,481	2,730	28,38,182
	TOTAL 9 TO 12 .		13,261	86,54,185	261	2,67,766	3,785	27,78,997	17,307	1,17,00,948
13	25,000 to	29,999 . . .	1,074	16,05,442	63	1,19,080	502	8,40,281	1,639	25,64,803
14	30,000 to	39,999 . . .	838	17,85,407	82	1,84,866	527	11,14,193	1,447	30,84,466
15	40,000 to	49,999 . . .	438	11,57,855	62	1,85,542	280	7,17,385	780	20,60,782
16	50,000 to	74,999 . . .	467	16,05,638	101	4,43,865	346	12,63,762	914	33,13,265
17	75,000 to	99,999 . . .	164	7,34,042	51	2,95,640	161	9,09,172	376	19,38,854
18	1,00,000 to	1,24,999 . . .	99	5,65,643	66	4,90,461	129	9,38,652	294	19,94,756
19	1,25,000 to	1,49,999 . . .	41	2,75,090	46	4,29,713	64	5,51,798	151	12,56,601
20	1,50,000 to	1,74,999 . . .	39	3,64,367	38	5,85,648	52	5,52,271	129	15,02,286
21	1,75,000 to	1,99,999 . . .	25	2,66,279	26	3,14,556	35	3,70,747	86	9,51,582
22	2,00,000 to	2,49,999 . . .	31	3,58,186	29	4,55,505	41	5,55,926	101	13,69,617
23	2,50,000 to	2,99,999 . . .	17	2,44,962	59	10,25,623	21	3,08,294	97	15,78,879
24	3,00,000 to	3,49,999 . . .	15	2,40,565	14	3,12,474	29	5,67,594	58	11,20,633
25	3,50,000 to	3,99,999 . . .	8	1,68,133	22	5,28,792	16	2,63,271	46	9,60,196
26	4,00,000 to	4,49,999 . . .	7	1,33,269	25	7,05,798	13	2,69,372	45	11,08,439
27	4,50,000 to	4,99,999 . . .	2	45,187	16	4,98,287	17	4,13,189	35	9,56,663
28	5,00,000 and over . . .		23	9,86,193	203	2,78,60,756	73	47,73,954	299	3,36,20,903
	TOTAL 13 TO 28 .		3,288	1,05,36,258	903	3,44,36,606	2,306	1,44,09,861	6,497	5,93,82,725
	GRAND TOTAL .		(a) 326,594	(a) 3,87,93,731	1,853	(a) 3,48,83,724	37,984	1,97,53,918	(a) 366,431	(a) 9,34,31,373

(a) Includes 258 assesseees and income tax Rs. 16,41,006 under individuals, and Rs 3,025 under 'companies,' details of which by classes are not available

No. 117.—NUMBER and CLASSIFICATION of PERSONS ASSESSED to INCOME TAX in the year 1919-20 under sections 18 and 30 of the INDIAN INCOME TAX Act, 1918—PRELIMINARY

Class	Amount of Income		COLLECTIONS FROM INDIVIDUALS		COLLECTIONS FROM COMPANIES		COLLECTIONS FROM FIRMS		TOTAL COLLECTIONS.	
			Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax
	R	R		R		R		R		R
1	2,000 to	2,499 . . .	53,091	24,54,423	179	16,213	5,152	2,76,370	58,422	27,47,006
2	2,500 „	2,999 . . .	18,140	12,28,863	71	8,213	2,219	1,52,580	20,430	13,89,656
3	3,000 „	3,499 . . .	14,973	11,71,736	78	12,839	2,317	1,86,095	17,368	13,70,670
4	3,500 „	4,999 . . .	22,883	22,86,039	131	25,210	3,616	3,86,381	26,630	26,97,630
	TOTAL 1 TO 4 .		109,087	71,41,061	459	62,475	13,304	10,01,426	122,850	82,04,962
5	5,000 „	7,499 . . .	22,103	36,33,504	209	59,876	3,420	6,24,635	25,732	43,18,015
6	7 500 „	9,999 . . .	10,308	27,91,568	105	51,555	2,050	5,47,479	12,463	33,90,602
	TOTAL 5 & 6 .		32,411	64,25,072	314	1,11,431	5,470	11,72,114	38,195	77,08,617
7	10,000 „	12,499 . . .	5,880	27,44,184	100	59,847	1,501	7,37,555	7,481	35,41,586
8	12,500 „	14,999 . . .	2,564	14,97,637	64	52,805	500	3,03,833	3,128	18,54,275
9	15,000 „	19,999 . . .	3,005	23,26,054	85	87,388	1,027	7,71,848	4,117	31,85,290
10	20,000 „	24,999 . . .	1,772	17,57,286	76	99,099	751	7,55,694	2,599	26,12,079
	TOTAL 7 TO 10 .		13,221	83,25,161	325	2,99,139	3,779	25,68,930	17,325	1,11,93,230
11	25,000 „	29,999 . . .	1,075	15,47,056	63	1,05,055	498	7,85,308	1,636	24,37,419
12	30,000 „	39,999 . . .	804	15,48,313	80	1,72,228	553	11,28,767	1,437	28,49,308
13	40,000 „	49,999 . . .	394	10,04,725	61	1,71,395	292	7,66,531	747	19,42,651
14	50,000 „	74,999 . . .	428	14,59,531	103	3,91,445	357	12,92,377	888	31,43,353
15	75,000 „	99,999 . . .	155	7,56,157	56	3,07,696	172	8,15,627	383	18,79,480
16	1,00,000 „	1,24,999 . . .	107	6,35,422	60	4,51,683	143	8,45,996	313	19,33,101
17	1,25,000 „	1,49,999 . . .	37	2,67,060	46	4,24,580	56	4,43,848	139	11,35,488
18	1,50,000 „	1,74,999 . . .	38	3,17,908	39	4,68,978	55	4,95,652	132	12,82,538
19	1,75,000 „	1,99,999 . . .	24	2,72,535	31	3,78,422	34	3,90,550	89	10,41,507
20	2,00,000 „	2,49,999 . . .	27	3,52,200	43	7,08,792	43	5,57,965	113	16,18,957
21	2,50,000 „	2,99,999 . . .	15	1,58,218	50	8,83,758	21	3,04,599	86	13,46,575
22	3,00,000 „	3,49,999 . . .	13	2,07,488	20	3,78,420	22	4,37,730	55	10,23,638
23	3,50,000 „	3,99,999 . . .	9	1,99,435	19	4,36,296	13	3,76,340	41	10,12,071
24	4,00,000 „	4,49,999 . . .	9	2,20,769	23	5,97,565	10	2,08,582	42	10,26,916
25	4,50,000 „	4,99,999 . . .	2	51,719	15	4,50,398	14	3,80,860	31	8,82,977
26	5,00,000 and over . . .		18	7,70,688	208	2,92,07,331	61	49,61,012	287	3,49,39,031
	TOTAL 11 to 26 .		3,155	97,69,224	917	3,55,31,042	2,347	1,41,91,744	6,419	5,94,95,010
	GRAND TOTAL (a) .		158,859	3,26,82,102	2,020	3,60,07,831	24,912	1,89,34,517	185,791	8,76,24,450

(a) Includes assesseees 253 and Income Tax R10,04,757 under individuals the details of which by classes are not available and assesseees 732 and amount of tax R16,827 under "individuals," 5 and R744 (including R643 unclassified) under "companies," and 12 and R302 under "firms" whose income was below R2,000 ; but excludes number of assesseees and amount of tax collected by the Accountant General, Central Revenues, from salaries, etc.

No. 118.—NUMBER of ASSESSEES and COLLECTIONS (in rupees) of INCOME TAX according to CLASSES of ANNUAL INCOME, in each PROVINCE of BRITISH INDIA, in the two years from 1918-19 to 1919-20.

Province	CLASSES 1-2 (Rs.1,000-1,999)		CLASSES 3-6 (Rs.2,000-4,999)		CLASSES 7-9 (Rs.5,000-9,999)		CLASSES 10-12 (Rs.10,000-24,999)		CLASSES 13-28 (Rs.25,000 and above)		TOTAL	
	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax
		R		R		R		R		R		R
Burma	15,438	3,76,836	4,847	3,76,572	1,901	4,29,647	841	6,19,461	245	49,89,182	23,272	67,91,698
Assam	3,229	84,647	1,970	1,50,857	741	1,97,199	273	1,85,549	40	2,12,932	6,253	8,31,184
Bengal	39,489	10,61,729	16,143	13,62,852	5,591	11,56,389	2,697	20,11,555	1,254	2,55,59,386	65,174	3,11,51,911
Bihar and Orissa	8,552	2,21,391	6,782	4,94,460	1,723	3,72,183	822	4,94,377	195	6,70,739	18,074	22,53,150
United Provinces	27,515	7,71,107	15,707	11,62,010	4,511	9,15,010	1,838	12,04,719	485	26,10,247	50,056	66,63,093
Punjab	27,063	7,79,867	14,221	10,18,065	3,105	6,60,493	1,158	7,82,376	388	14,78,787	45,935	(a)49,72,821
Delhi	1,579	52,396	874	80,775	406	96,491	258	1,74,567	110	4,11,923	(b)8,289	(b)8,24,499
North-West Frontier Province	1,819	48,985	1,080	74,619	235	52,336	94	53,123	26	86,240	3,254	(c)3,16,880
Bombay	19,709	5,40,829	14,739	11,35,499	5,685	11,82,980	3,390	22,26,867	2,355	1,69,91,658	45,878	2,20,77,833
Central Provinces and Berar	8,156	2,35,041	4,709	3,53,520	1,669	3,46,034	647	4,49,494	165	9,92,998	15,346	23,77,087
Madras	21,724	6,17,693	19,807	14,97,171	5,964	11,80,069	2,879	19,54,980	1,016	48,98,595	51,390	1,01,48,508
Other Provinces and Departments of Government	16,973	2,82,639	11,491	4,17,061	7,222	9,18,307	2,410	15,43,880	218	4,80,038	(g)38,510	(g)50,22,709
TOTAL	191,246	50,73,060	112,370	81,23,461	38,753	75,07,138	17,307	1,17,00,948	6,497	5,93,82,725	366,431	9,34,31,373

1919-20 (Preliminary)										
Province	CLASSES 1-4 (R2,000-4,999)		CLASSES 5-6 (R5,000-9,999)		CLASSES 7-10 (R10,000-24,999)		CLASSES 11-28 (R25,000 and above)		TOTAL	
	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax	Number of Assesseees	Amount of Tax
		R		R		R		R		R
Burma.	6,019	4,27,596	2,203	4,86,576	999	6,62,594	285	58,77,477	9,506	74,54,243
Assam	2,768	1,82,102	1,055	2,01,853	316	1,77,675	43	2,15,965	4,182	7,77,595
Bengal.	15,401	10,97,520	4,109	9,17,884	2,158	15,07,048	1,209	2,44,61,288	22,877	2,79,83,740
Bihar and Orissa	6,193	4,57,763	1,764	3,84,388	725	4,78,505	170	6,28,216	8,852	19,48,872
United Provinces	16,899	12,28,190	4,589	9,41,344	1,823	11,70,658	484	25,85,072	23,795	59,25,264
Punjab	15,975	11,42,799	3,443	7,05,011	1,263	7,97,494	382	14,93,764	21,063	(a)44,84,528
Delhi	493	32,530	159	37,867	99	74,044	40	1,94,203	791	3,38,644
North-West Frontier Province	1,221	76,061	261	47,803	80	46,565	21	1,84,252	(c)1,836	(c)4,00,297
Bombay	16,426	11,96,085	5,599	11,28,730	3,378	21,29,245	2,405	1,73,15,678	(d)28,494	(d)2,17,86,599
Central Provinces and Berar	4,574	3,28,515	1,537	3,16,605	610	3,98,895	179	9,83,229	6,900	(e)20,32,949
Madras	22,684	16,42,603	7,085	13,48,224	3,367	20,81,559	1,030	52,23,371	34,166	(f)1,03,42,726
Other Provinces and Departments of Govern- ment	14,197	3,93,198	6,391	11,92,332	2,507	16,68,948	171	3,32,495	(h)23,329	(h)41,48,993
TOTAL	122,850	82,04,962	38,195	77,08,617	17,325	1,11,93,230	6,419	5,94,95,010	185,791	8,76,24,450

NOTE 1.—“ Other Provinces and Departments of Government ” include figures for Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and Port Blair, the collections from the salaries of Government officers in the Military, Marine, Postal, Public Works and Forest Departments, and the collections made by the Indo European Telegraph Department, the Accountant General, Central Revenues from the salaries of the officers of the various Departments of the Government of India, and from the interest on securities on account of the subordinate treasuries together with the tax collected by the Public Works Department on account of the profits of certain Railway Companies.

2. Old Classes 1—2, denote the assessee's whose annual incomes lie between 1,000 and 1,999 rupees

„ „ 3—6 and new classes 1—4 denote those assesseees whose annual incomes lie between R2,000—R4,999

[illegible][illegible]

(a) Includes R2,53,233 in 1918-19 and R3,45,460 in 1919-20, details of which by classes are not available

(b) „ 62 assesses and R8,447
(c) R1577 in 1918-19 and 253 assesses and R45,616 in 1919-20 „

(c) „ R1,577 in 1918-19 and 253 assesseees and R45,616 in 1919-20 details of which by classes are not available

(d) „ 686 assesseees and R16,861 having their income below R2,000

(e) " R5,705, details of which by classes are not available

(f) " R46,969, details of which by classes are not available
(g) " 196 assesses and R13 80 784 details of which by classes are not available

(b) „ 63 assessee (having their income below R2,000) and R 370, also R 5,61,650, of which details by classes are not available

No. 119.—REFUNDS of INCOME TAX in 1918-19 and 1919-20.

1918-19								
Rate of refund.	ON INTEREST ON SECURITIES		ON DIVIDENDS OF COMPANIES		TO PARTNERS OF FIRMS		TOTAL	
	Number of applicants	Amount	Number of applicants	Amount	Number of applicants	Amount	Number of applicants	Amount
1	2	3	4	5	6	7	8	9
Rs. A. P.		R		R		R		R
0 1 0	774	13,403	341	15,163	1	1,466	1,116	30,032
0 0 8	175	3,645	70	1,185	...	...	245	4,830
0 0 7	242	7,353	130	3,871	...	...	(a)373	(a)11,333
0 0 6	93	4,750	69	3,761	5	453	(b)168	(b)9,214
0 0 3	45	2,571	47	3,381	6	1,813	98	(c)7,774
TOTAL	1,329	31,722	657	27,361	12	3,732	2,000	(d)12,62,953
1919-20								
Rs. A. P.								
0 1 0	1,900	30,972	559	1,70,091	9	3,006	2,468	2,04,069
0 0 8	47	942	127	2,420	1	78	175	3,440
0 0 7	345	5,403	427	12,909	4	542	776	18,854
0 0 6	279	5,900	233	18,035	3	230	515	24,165
0 0 3	72	2,253	188	11,525	22	2,158	282	15,936
TOTAL	2,653	45,603	1,534	2,14,980	39	6,014	(e)4,226	(e)77,37,263

(a) Includes one applicant and refunds of R109, details of which by classes are not available
(b) " one applicant and refunds of R250, details of which by classes are not available
(c) " R9 details of which by classes are not available
(d) " refunds on account of Super-tax, details of which by classes are not available
(e) " ten applicants and refunds of R133 " under interest on securities" and refunds on account of Super-tax and Excess Profits Duty, details of which by classes are not available

TRIBUTES FROM INDIAN STATES

[FOR TABLE, SEE PAGE 274]

The statistics of revenue recorded under this head represent tributes received from Indian States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops, the latter constituting a small return for the duty undertaken by the Supreme Government in ensuring the peace of the country. The figures do not show any important fluctuations from year to year, except for arrears and their recovery and the levy of fees in some instances on succession (*nazarana*).

The total receipts are less than one per cent of the total Indian revenues. The tributes and contributions amount to about 90 per cent, and those for special military forces over 10 per cent, of the total receipts. Madras contributes over 48 per cent, India—General, which includes tributes and contributions from amongst others the Udaipur, Jaipur, Jodhpur, Kotah, Bundi, Bhopal, and Jowrah States, 22 per cent, Bombay 15 per cent, and Burma 5 per cent, of the total tributes from Indian States.

TRIBUTES FROM INDIAN STATES*

No. 120.—TRIBUTES (in rupees) from INDIAN STATES in each PROVINCE in each official year from 1915-16 to 1919-20

			Tributes and Contributions of Rs50,000 and over	Other Tributes and Contributions	Contributions for special Military Forces (b)	Fees on Successions	Total Tributes
India, General (a)		1915-16	11,08,053	2,10,212	6,74,334	..	19,92,599
		1916-17	10,52,720	2,07,453	6,87,724	..	19,47,897
		1917-18	10,00,720	2,15,260	5,13,567	..	17,29,547
		1918-19	9,52,720	2,11,069	7,35,961	..	18,99,750
		1919-20	11,48,053	2,17,602	6,88,333	..	20,53,988
Bengal		1915-16	67,701	..	..	..	67,701
		1916-17	67,701	..	..	..	67,701
		1917-18	67,701	..	..	..	67,701
		1918-19	67,701	..	..	..	67,701
		1919-20	67,701	..	..	..	67,701
Madras		1915-16	42,83,112	13,319	2,00,089	..	44,96,520
		1916-17	42,83,112	13,318	2,00,089	..	44,96,519
		1917-18	42,83,112	13,318	2,00,089	..	44,96,519
		1918-19	42,83,112	13,318	2,00,089	..	44,96,519
		1919-20	42,83,112	13,318	2,00,089	..	44,96,519
Bombay		1915-16	11,99,235	..	86,760	2,865	12,88,860
		1916-17	13,03,115	..	86,746	4,374	13,94,235
		1917-18	12,85,355	..	79,782	..	13,65,137
		1918-19	11,24,605	..	72,810	..	11,97,415
		1919-20	12,66,532	..	98,012	..	13,64,544
United Provinces of Agra and Oudh		1915-16	3,21,000	..	..	..	3,21,000
		1916-17	3,21,000	..	..	..	3,21,000
		1917-18	3,21,000	..	..	..	3,21,000
		1918-19	3,21,000	..	..	..	3,21,000
		1919-20	3,21,000	..	..	..	3,21,000
Bihar and Orissa		1915-16	85,499	..	..	..	85,499
		1916-17	85,499	..	..	..	85,499
		1917-18	85,500	..	..	..	85,500
		1918-19	85,500	..	..	..	85,500
		1919-20	1,00,749	..	..	..	1,00,749
Punjab		1915-16	1,00,000	44,754	..	..	1,44,754
		1916-17	1,00,000	46,453	..	..	1,46,453
		1917-18	1,00,000	43,965	..	..	1,43,965
		1918-19	1,00,000	44,941	..	..	1,44,941
		1919-20	1,00,000	43,607	..	..	1,43,607
Burma		1915-16	4,37,206	20,500	..	..	4,57,706
		1916-17	4,27,599	20,500	..	..	4,48,099
		1917-18	4,39,405	20,000	..	..	4,59,405
		1918-19	4,30,181	20,510	..	..	4,50,691
		1919-20	4,31,680	20,500	..	..	4,52,180
Central Provinces and Berar		1915-16	1,60,000	72,187	..	..	2,32,187
		1916-17	1,60,000	68,937	..	..	2,28,937
		1917-18	1,60,000	86,187	..	..	2,46,187
		1918-19	80,000	1,21,687	..	..	2,01,687
		1919-20	2,00,000	78,437	..	..	2,78,437
Assam		1915-16	50,000	100	..	..	50,100
		1916-17	50,000	100	..	..	50,100
		1917-18	50,000	100	..	..	50,100
		1918-19	50,000	100	..	..	50,100
		1919-20	50,000	100	..	..	50,100
Total		1915-16	81,72,878	..	9,61,183	2,865	91,36,926
		1916-17	82,07,507	..	9,74,559	4,374	91,86,440
		1917-18	81,71,623	..	7,93,438	..	89,65,061
		1918-19	79,06,444	..	10,08,860	..	89,15,304
		1919-20	83,42,391	..	9,86,434	..	93,28,825

* Compiled from the Finance and Revenue Accounts of the Government of India

(a) Includes amongst others Jaipur, Kotah, Udaipur, Jodhpur, Bundi, Bhopal, and Jowrah States

(b) They are United Malwa Contingent (Jowrah), Deoloe Irregular Force (Kotah), Bhopal Contingent (Bhopal), Erinpura Irregular forces (Jodhpur), Malwa Bheel Corps, Battalion (Cochin), and Southern Mahratta Horse

INTEREST RECEIPTS

[FOR TABLE, SEE PAGE 276]

The interest receipts in this section (table No. 126) do not include interest on public works capital. The most important items included under interest receipts are (1) Imperial Loans and Advances to the Presidency Corporations and to Indian States; (2) Provincial Loans and Advances chiefly to mofussil municipalities and cultivators; and (3) investments. The amount of the interest accrued on Imperial Loans and Advances comes to 23 per cent, and on Provincial Loans and Advances 32 per cent, of the total receipts. The interest on Paper Currency investments contributes 27 per cent of the total. Another important item included under this head of revenue is the interest payable by the Railway Companies on overdrafts of capital. There are other minor items, such as interest on arrears of revenue and on advances to railway companies charged to capital, which are included under this head of revenue.

In 1919-20 the total receipts amounted to one per cent of the total Indian revenues. The average of the five years ending 1919-20 show that India—General, which includes the transactions of the Government of India, contributes over two-fifths of the receipts, Bombay about a sixth, the United Provinces of Agra and Oudh about one-eighth, Bengal one-ninth, and Madras about one-twelfth. In 1919-20 the total receipts in India amounted to R 202 lakhs as compared with R158 lakhs in the preceding year.

The statement in the margin shows the total interest receipts in India (converted into £ at the rate of R15=£1) in the last five years, together with those in England, and the total receipts both in India and in England. The receipts in England comprise (1) interest realised from investment of Cash Balance, (2) interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, (3) interest on Paper Currency Reserve Investment, (4) interest on advances to the Imperial Bank of Persia for purposes of the Persian Government, (5) interest on investments on account of Discount Sinking Fund, and (6) interest and discount on Special Reserve.

	In India	In England	Total
	£	£	£
1915-16	392,333	204,084	1,096,417
1916-17	861,246	275,258	1,136,504
1917-18	865,301	1,806,807	2,170,108
1918-19	1,054,182	2,775,240	3,829,422
1919-20	1,344,094	3,042,551	4,386,645

INTEREST RECEIPTS*

No. 121.—STATEMENT showing INTEREST RECEIPTS (in rupees) in each PROVINCE in each official year 1915-16 to 1919-20

		IMPERIAL LOANS AND ADVANCES			PROVINCIAL LOANS AND ADVANCES			INVESTMENTS			Arrears of Revenue	Over-drawn capital of Railway Companies	Advances to Railway Companies charged to capital	Other items	TOTAL
		Indian States	Presi- dency Corporations	Others	Mofussil Municipalities	Advances to cultivators†	Other Loans and advances	Paper Currency Investments (a)	Securities of Provincial funds	Other investments					
India, General (b)	1915-16	3,42,866	..	1,73,876	..	..	2,104	34,70,420	718	56,000	..	5,62,490	39,990	1,102	46,49,666
	1916-17	2,51,559	..	1,54,111	..	..	654	34,70,420	1,435	..	..	5,67,643	9,553	886	44,56,261
	1917-18	1,82,038	..	1,28,473	..	..	—144	34,70,420	1,435	1,02,597	..	6,39,511	9,987	2,02,079	47,36,396
	1918-19	1,39,320	..	1,56,016	..	..	..	34,70,420	717	34,68,872	..	5,29,806	7,415	4,70,555	82,38,121
	1919-20	2,16,227	..	1,28,711	..	..	..	66,70,420	1,435	31,97,828	..	5,45,148	22,460	1,48,473	1,09,30,712
Bengal	1915-16	..	11,63,481	..	1,83,130	41,845	2,15,416	..	12,290	..	13,048	..	..	833	16,30,052
	1916-17	..	11,50,153	..	1,80,995	1,27,465	3,14,654	..	12,280	..	12,985	..	..	3,188	18,01,722
	1917-18	..	10,96,577	..	1,76,796	1,31,308	3,61,582	..	12,281	..	9,262	..	..	1,918	17,89,724
	1918-19	..	11,61,577	..	1,68,748	38,462	3,36,423	..	12,280	..	11,482	..	..	565	17,29,537
	1919-20	..	11,06,867	..	1,70,194	1,00,149	3,24,654	..	12,280	..	8,065	..	..	1,066	17,28,265
Madras	1915-16	..	5,90,497	(37,173	1,12,041	2,77,858	(55,880	..	6,516	..	27,348	..	..	636	11,07,949
	1916-17	..	6,23,345	(50,270	1,13,871	3,02,144	(59,178	..	7,854	..	39,853	..	..	1,142	11,97,657
	1917-18	..	6,69,717	(34,381	1,06,737	2,83,301	(57,473	..	8,945	..	25,507	..	..	156	11,86,237
	1918-19	..	7,36,865	(51,584	1,19,598	2,93,404	(62,414	..	14,665	..	27,063	..	..	191	13,05,777
	1919-20	..	7,59,837	(31,359	1,22,813	2,99,553	(61,374	..	14,204	..	36,366	..	..	1,218	13,27,349
Bombay	1915-16	..	11,42,633	..	99,390	7,06,129	3,41,421	..	96,848	..	28,442	..	..	9,103	24,23,969
	1916-17	..	11,55,265	..	1,12,641	7,32,194	3,19,908	..	97,973	..	12,624	..	..	9,666	24,40,271
	1917-18	..	12,42,573	..	1,04,769	5,58,400	3,58,087	..	1,18,152	..	16,543	..	..	1,45,514	25,43,988
	1918-19	..	12,31,153	..	1,03,599	3,09,896	2,15,579	..	1,16,696	..	12,814	..	..	78,894	20,72,531
	1919-20	..	13,21,847	..	75,755	7,63,347	1,57,378	..	1,47,663	..	32,748	..	..	77,312	25,76,050
United Provinces	1915-16	..	..	..	4,55,023	15,23,252	3,99,897	..	15,960	..	..	..	..	154	23,94,286
	1916-17	..	..	..	4,56,536	9,71,218	3,35,093	..	15,373	..	..	..	..	153	17,78,373
	1917-18	..	..	..	4,62,417	7,45,536	2,74,300	..	14,918	..	..	..	..	201	14,97,372
	1918-19	..	..	..	4,53,984	4,74,509	2,48,538	..	13,522	..	..	..	..	202	11,90,755
	1919-20	..	..	..	4,45,916	13,46,488	2,48,796	..	12,599	..	..	..	..	1,075	20,54,374
Bihar and Orissa	1915-16	..	..	..	32,369	1,19,736	30,674	..	3,188	..	818	..	..	1,100	1,37,885
	1916-17	..	..	..	32,291	95,856	42,942	..	3,172	..	2,153	..	..	1,489	1,77,903
	1917-18	..	..	..	30,921	57,214	62,742	..	3,172	..	2,319	..	..	2,576	1,68,944
	1918-19	..	..	..	28,274	33,176	58,843	..	3,175	..	2,005	..	..	2,441	1,27,914
	1919-20	..	..	..	25,864	98,612	60,610	..	3,172	..	1,705	..	..	2,276	1,92,139
Punjab	1915-16	..	..	..	1,21,822	1,15,727	8,317	..	..	..	2,26,553	..	..	..	4,72,419
	1916-17	..	..	..	1,33,945	1,37,305	5,935	..	..	..	2,53,056	..	..	7	5,30,448
	1917-18	..	..	..	1,25,166	1,16,673	5,452	..	..	..	2,51,551	..	..	45	4,98,887
	1918-19	..	..	..	1,27,119	1,03,339	10,463	..	..	..	3,25,262	..	..	741	5,66,924
	1919-20	..	..	..	1,17,540	98,116	12,489	..	5,085	..	4,44,568	..	..	513	6,78,311
Burma	1915-16	..	..	..	37,525	1,30,679	2,849	..	..	..	..	..	..	..	1,71,053
	1916-17	..	..	..	34,838	1,22,826	6,840	..	..	..	..	..	..	..	1,64,513
	1917-18	..	..	..	32,172	1,17,466	16,840	..	..	..	..	..	..	..	1,65,978
	1918-19	..	..	..	29,528	1,95,368	8,501	..	..	..	..	..	..	..	2,33,897
	1919-20	..	..	..	26,723	2,05,919	8,376	..	..	..	..	..	..	..	2,41,018
Central Provinces and Berar	1915-16	..	..	..	96,398	1,70,844	1,143	..	..	..	..	..	..	2,552	2,70,937
	1916-17	..	..	..	1,06,813	1,66,706	1,413	..	..	..	..	..	..	1,458	2,76,390
	1917-18	..	..	..	1,12,102	1,03,093	1,349	..	..	..	..	..	..	1,218	2,17,782
	1918-19	..	..	..	1,17,865	66,078	1,285	..	..	..	..	..	..	980	1,86,208
	1919-20	..	..	..	1,09,007	1,66,519	1,270	..	..	..	..	..	..	2,521	2,76,517
Assam	1915-16	..	..	..	2,733	34,066	6,597	..	489	..	..	..	..	..	43,885
	1916-17	..	..	..	2,507	49,966	5,931	..	489	..	..	..	..	..	58,893
	1917-18	..	..	..	4,673	1,02,509	16,817	..	489	..	..	..	..	..	1,24,488
	1918-19	..	..	..	8,260	96,166	20,879	..	1,710	..	..	..	..	..	1,27,015
	1919-20	..	..	..	7,906	1,10,210	6,295	..	2,278	..	..	..	..	96	1,26,785
North-West Frontier Province	1915-16	..	..	32,896	..	..	..	..	..	..	..	..	..	..	32,896
	1916-17	..	..	36,462	..	..	..	..	..	..	..	..	..	..	36,463
	1917-18	..	..	29,740	..	..	..	..	..	..	..	..	..	..	29,740
	1918-19	..	..	34,141	..	..	..	..	..	..	..	..	..	..	34,141
	1919-20	..	..	31,285	..	..	..	..	..	..	..	..	..	..	31,285
TOTAL	1915-16	3,42,866	28,96,614	2,43,945	11,40,440	31,20,136	10,64,298	34,70,420	1,36,009	56,000	2,96,209	5,62,490	39,990	15,480	1,33,84,997
	1916-17	2,51,559	29,29,265	2,40,843	11,73,937	27,05,680	10,92,557	34,70,420	1,38,576	..	3,20,671	5,67,643	9,553	17,989	1,29,18,692
	1917-18	1,82,038	30,08,867	1,92,594	11,55,773	22,15,500	11,53,948	34,70,420	1,59,392	1,02,597	3,05,182	6,39,511	9,987	3,53,707	1,29,49,516
	1918-19	1,39,320	31,29,595	2,41,741	11,56,775	16,10,398	9,62,925	34,70,420	1,61,755	34,68,872	3,84,129	5,29,806	7,415	5,54,569	1,58,12,720
	1919-20	2,16,227	31,88,551	1,91,355	11,01,818	31,89,118	8,81,742	66,70,420	1,98,716	31,97,828	5,23,452	5,45,148	22,460	2,34,550	2,01,61,405

*Compiled from the Finance and Revenue Accounts of the Government of India

(a) Amount of securities held on the 31st March 1920, was as follows :—

	Amount	Cost price
In England 2½ per cent consolidated stock	£ 1,000,000	£ 852,395 10 10
„ British Treasury Bills	44,552,000	43,997,469 0 6
Total	45,552,000	44,849,864 11 4
In India 3½ per cent	£ 8,15,95,000	£ 8,00,00,000
„ 3 „	2,04,86,500	1,99,99,946
Indian Treasury Bills	10,09,00,000	9,58,55,000
Total	20,29,81,500	19,58,54,946

(b) Includes Ajmer-Merwara, Bangalore, Coorg, Hyderabad, and the Central India, Rajputana, and Baluchistan Agencies

(c) Includes the interest on loans to Local Boards for Railway construction

APPENDIX.

CUSTOMS TARIFF—RATES OF DUTY IN FORCE IN BRITISH INDIA.*

IMPORT TARIFF.

PART I.—Articles which are free of duty.

No.	Names of Articles.	No.	Names of Articles.
I.—Food, Drink and Tobacco—		ARMS, AMMUNITION AND MILITARY STORES.	
1	HOPS.	(d) Swords for presentation as army or volunteer prizes.	
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.	(e) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service.	
	(For the general duty on salt see No. 36.)	(f) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.	
II.—Raw materials and produce and articles mainly manu- factured—		CHEMICALS, DRUGS AND MEDICINES.	
	HIDES AND SKINS, RAW.	13	ANTI-PLAGUE SERUM.
3	HIDES AND SKINS, raw or salted.	14	QUININE and other alkaloids of cinchona.
	METALLIC ORES.	HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
4	METALLIC ORES, all sorts.	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also component parts of these implements, provided that they can be readily fitted into their proper places in the implements for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.
	PRECIOUS STONES AND PEARLS.	16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.
5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset and imported unpierced.	17	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
	SEEDS.	18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.
6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	METALS.	
	TEXTILE MATERIALS.	19	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.
7	COTTON, raw.	20	GOLD AND SILVER BULLION and coin.
8	WOOL, raw.	PAPER.	
	MISCELLANEOUS.	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.	YARNS AND TEXTILE FABRICS.	
10	PULP OF WOOD, RAGS and other paper-making materials.	22	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
III.—Articles wholly or mainly manufactured—		23	SECOND-HAND OR USED GUNNY BAGS made of jute.
	APPAREL.	MISCELLANEOUS.	
11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	24	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
	ARMS, AMMUNITION AND MILITARY STORES.		Books printed including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
12	The following ARMS, AMMUNITION AND MILITARY STORES:— (a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 43, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm. (b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform. (c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.	25	IV.—Miscellaneous and unclassified—
		26	ANIMALS, living, all sorts.
		27	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, and medals and antique coins.

PART II.—Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
I.—Food, Drink and Tobacco—			R a.
FISH.			
28	FISH, SALTED, wet or dry	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the <i>Gazette of India</i> , from time to time, prescribe.
LIQUORS.			
29	ALE, Beer, Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles.	Six annas and six pies.
30	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i>	7½ per cent.
31	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	30 0
32	LIQUEURS, Cordials, Mixtures and other preparations containing spirit— (a) Entered in such a manner as to indicate that the strength is not to be tested. (b) If tested	Ditto Imperial gallon or 6 quart bottles of the strength of London proof.	25 0 18 12 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
33	All other sorts of SPIRIT	Ditto	Ditto.
34	WINES— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit. All other sorts of wines not containing more than 42 per cent of proof spirit: Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'	Imperial gallon or 6 quart bottles. Ditto	9 0 4 8
35	SUGAR. SUGAR all sorts including molasses and saccharine produce of all sorts, but excluding confectionery (see No. 122).	<i>Ad valorem</i>	15 per cent.

* Revised tariff introduced from 1st March, 1921.

APPENDIX—continued

IMPORT TARIFF—continued

PART II.—Articles which are liable to duty at special rates—continued

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
I.—Food, Drink and Tobacco—			
OTHER FOOD AND DRINK.			
36	SALT, excluding salt exempted under No. 2	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
TOBACCO.			
37	TOBACCO, unmanufactured	Pound	1 0
38	CIGARS AND CIGARETTES	<i>Ad valorem</i>	75 per cent.
39	All other sorts of Tobacco manufactured	Pound	2 4
II.—Raw materials and produce and articles mainly unmanufactured—			
COAL, COKE AND PATENT FUEL.			
40	COAL, COKE AND PATENT FUEL	Ton	0 8
OILS.			
41	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock oil, Bangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the classes of petroleum included in No. 42.	Imperial gallon	One anna and six pies.
NOTE.—Motor spirit is liable to an additional duty of 6 annas per gallon under Act II of 1917 as amended by Act III of 1919.			
42	PETROLEUM which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes, and petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.	<i>Ad valorem</i>	7½ per cent.
III.—Articles wholly or mainly manufactured—			
ARMS, AMMUNITION AND MILITARY STORES.			
43	Subject to the exemptions specified in No. 12—		
	(1) Firearms other than pistols, including gas and air-guns and rifles	Each	R 15
	(2) Barrels for the same, whether single or double	"	15
	(3) Pistols, including automatic pistols and revolvers	"	15
	(4) Barrels for the same, whether single or double	"	15
	(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	"	5 } or 20 per cent <i>ad valorem</i> , whichever is higher.
	(6) Gun stocks and breech blocks	"	3
	(7) Revolver-cylinders, for each cartridge they will carry	"	2
	(8) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	Each	1 or 20 per cent <i>ad valorem</i> , whichever is higher.
	(9) Machines for making, loading, or closing cartridges for rifled arms	<i>Ad valorem</i>	20 per cent.
	(10) Machines for capping cartridges for rifled arms	<i>Ad valorem</i>	20 per cent.
MISCELLANEOUS DRUGS AND MEDICINES.			
44	Opium and its alkaloids and their derivatives	Seer of 80 tolas	R 24 0
MISCELLANEOUS.			
45	Matches—		
	(1) In boxes containing not more than 100 matches	Per gross of boxes	0 12
	(2) In boxes containing more than 100 matches	For every 100 matches or fraction thereof in each box, per gross of boxes.	0 12

PART III.—Articles which are liable to duty at 2½ per cent *ad valorem*

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
I.—Food, Drink and Tobacco—			
GRAIN, PULSE AND FLOUR.			
46	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (see No. 67).		
47	FODDER, BRAN AND POLLARDS.		
PROVISIONS AND OILMAN'S STORES.			
48	VINEGAR in casks.		
II.—Raw materials and produce and articles mainly unmanufactured—			
49	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE. IRON OR STEEL, old.		
WOOD AND TIMBER.			
50	FIREWOOD.		
III.—Articles wholly or mainly manufactured—			
CHEMICALS, DRUGS AND MEDICINES.			
51	COPPERAS, green.		
HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
52	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.		
MACHINERY.			
53	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.		
	MACHINERY; (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:		
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.		
	NOTE.—This entry includes machinery and component parts thereof, made of substances other than metal.		

APPENDIX—continued

IMPORT TARIFF—continued

PART III.—Articles which are liable to duty at 2½ per cent *ad valorem*—continued

No.	Names of Articles.	No.	Names of Articles.
METALS—IRON AND STEEL.		RAILWAY PLANT AND ROLLING-STOCK.	
54	Iron, angle. " bar, rod and channel, including channel for carriages. " pig. " rice bowls.	58	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of a railway company, namely, cranes, water cranes, water tanks and standards, wire and other materials for fencing: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may by notification in the <i>Gazette of India</i> , specifically include therein: Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.
55	IRON OR STEEL, anchors and cables. " " beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including, also ridging, guttering and continuous roofing. " " bolts and nuts, including hook-bolts and nuts for roofing. " " hoops and strips. " " nails, rivets and washers, all sorts. " " pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like. " " rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 53, also lever-boxes, clips and tiebars. " " sheets and plates, all sorts excluding discs and circles which are dutiable under No. 96. " " wire including fencing wire, piano-wire and wire-rope, but excluding wire-netting which is dutiable under No. 96.	59	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.
56	STEEL, angle. " bar, rod, and channel, including channel for carriages. " cast including spring blistered and tub steel. " ingots, blooms, billets and slabs.	60	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (see No. 98).
METALS OTHER THAN IRON AND STEEL.		61	RACKS for the withering of tea leaf.
57	LEAD sheets, for tea-chests.	62	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
		63	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.
		MISCELLANEOUS.	

PART IV.—Articles which are liable to duty at 11 per cent *ad valorem*

No.	Names of Articles.	No.	Names of Articles.
I.—Food, Drink and Tobacco—		ARMS, AMMUNITION AND MILITARY STORES.	
FISH.		85	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.
64	FISH, excluding salted fish (see No. 28).	CARRIAGES AND CARTS.	
65	FISHMAWS, including signally and sozille, and sharkfins.	86	CARRIAGES AND CARTS, including jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof not otherwise specified, and including motor vans if imported with all their parts assembled and also including motor lorries and the following component parts of motor lorries, namely:—chassis, solid tyres, wheels, bodies, axles and gear boxes (see No. 125).
FRUITS AND VEGETABLES.		CHEMICALS, DRUGS AND MEDICINES.	
66	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.	87	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
GRAIN, PULSE AND FLOUR.		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
67	FLOUR.	88	CUTLERY, excluding electroplated cutlery (see No. 127).
PROVISIONS AND OILMAN'S STORES.		89	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
68	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vine gar in casks (see No. 48).	90	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
SPICES.		DYES AND COLOURS.	
69	SPICES, all sorts.	91	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
TEA.		FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
70	TEA.	92	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
OTHER FOOD AND DRINK.		GLASSWARE AND EARTHENWARE.	
71	COFFEE.	93	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass, bangles, beads and false pearls (see No. 129).
72	All other sorts of Food and Drink not otherwise specified.	HIDES AND SKINS AND LEATHER.	
II.—Raw materials and produce and articles mainly unmanufactured—		94	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
GUMS, RESINS AND LAC.		MACHINERY.	
73	GUMS, RESINS AND LAC, all sorts.	95	MACHINERY AND COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour.
OILS.		METALS—IRON AND STEEL.	
74	All sorts of animal, essential, mineral, and vegetable non-essential oils excluding petroleum as defined in Nos. 41 and 42.	96	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
SEEDS.		METALS OTHER THAN IRON AND STEEL.	
75	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (see No. 6).	97	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
TALLOW, STEARINE AND WAX.		PAPER, PASTEBOARD AND STATIONERY.	
76	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.	98	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLSBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).
TEXTILE MATERIALS.			
77	TEXTILE MATERIALS, the following:— Silk waste, and raw silk including cocoons, raw flax hemp, jute and all other unmanufactured textile materials not otherwise specified.		
WOOD AND TIMBER.			
78	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.		
MISCELLANEOUS.			
79	CANES AND BATTANS.		
80	COWRIES AND SHELLS.		
81	IVORY, unmanufactured.		
82	PRECIOUS STONES, unset and imported cut and PEARLS imported pierced (see No. 5).		
83	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.		
III.—Articles wholly or mainly manufactured—			
APPAREL.			
84	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 11 and gold and silver thread (see Nos. 130 and 131), and articles made of silk (see No. 132).		

APPENDIX—concluded

IMPORT TARIFF—concluded

PART IV.—Articles which are liable to duty at 11 per cent *ad valorem*—continued

No.	Names of Articles.	No.	Names of Articles.
YARNS AND TEXTILE FABRICS.		MISCELLANEOUS—contd.	
90	YARNS AND TEXTILE FABRICS, that is to say :— Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified ; Flax twist and yarn, and manufactures of flax ; Haberdashery and millinery, excluding articles made of silk (see No. 132) ; Hemp manufactures ; Hosiery, excluding articles made of silk (see No. 132) ; Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23) ; Silk yarn, noils and warps and silk thread ; Woollen yarn, knitting wool, and other manufactures of wool including felt ; All other sorts of yarns and textile fabrics, not otherwise specified.	105	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
		106	MATS AND MATTING.
		107	OILCAKES.
		108	OILCLOTH AND FLOOR CLOTH.
		109	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 53 and 58.
		110	PERFUMERY.
		111	PITCH, TAR AND DAMMER.
		112	POLISHES AND COMPOSITIONS.
		113	RUBBER tyres and other manufactures of rubber; not otherwise specified (see No. 138).
		114	SOAP.
		115	STARCH AND FARINA.
		116	STONE AND MARBLE, and articles made of stone and marble.
		117	TOILET REQUISITES, not otherwise specified.
		118	All other articles wholly or mainly manufactured, not otherwise specified.
MISCELLANEOUS.		IV.—Miscellaneous and unclassified—	
100	ART, works of, excluding those specified in No. 24.	119	CORAL.
101	BRUSHES AND BROOMS.	120	UMBRELLAS, INCLUDING PARASOLS AND SUNSHADES, AND FITTINGS THEREFOR.
102	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.	121	All other articles not otherwise specified, including articles imported by post.
103	CANDLENS.		
104	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.		

PART V.—Articles which are liable to duty at 20 per cent *ad valorem*

No.	Names of Articles.	No.	Names of Articles.
I.—Food, Drink and Tobacco—		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
CONFECTIONERY.		127	CLOCKS AND WATCHES AND PARTS THEREOF.
II.—Articles wholly or mainly manufactured—		127	ELECTROPLATED WARE.
		128	MUSICAL INSTRUMENTS.
ARMS, AMMUNITION AND MILITARY STORES.		GLASSWARE AND EARTHENWARE.	
		129	GLASS BANGLES AND BEADS and false pearls.
		METALS.	
123	GUNPOWDER FOR CANNONS, rifles, guns, pistols and sporting purposes.	130	GOLD PLATE, gold thread and wire, and gold manufactures, all sorts.
124	Subject to the exemptions specified in No. 12 all articles other than those specified in entry No. 43 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under No. 89), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms, other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the <i>Gazette of India</i> , declare to be ammunition or military stores for the purpose of this Act.	131	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.
CARRIAGES AND CARTS.		132	SILK PIECE-GOODS, and other manufactures of silk.
		MISCELLANEOUS.	
		133	CINEMATOGRAPH FILMS.
		134	FIRE-WORKS.
		135	IVORY, manufactured.
		136	JEWELLERY AND JEWELS.
		137	PRINTS, engravings and pictures, including photographs and picture post card.
		138	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles.
125	MOTOR CARS, motor cycles, motor scooters, bicycles and tricycles and parts and accessories thereof, provided that such parts or accessories as are ordinarily also used for other purposes shall be dutiable at the rate of duty specified for such articles.	139	SMOKERS' REQUISITES, excluding tobacco (Nos. 37 to 39) and matches (No. 45).
		140	TOYS, games, playing cards and requisites for games and sports.

EXPORT TARIFF

No.	Names of Articles.	Per	Rate of duty.
JUTE, other than Bimlipatam jute			
1	RAW JUTE— (1) Cuttings	Bale of 400 lbs.	R a. 1 4
2	(2) All other descriptions JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods— (1) Sacking (cloth, bags, twist, yarn, rope and twine) (2) Hessians and all other descriptions of jute manufactures not otherwise specified.	Ditto Ton of 2,240 lbs. Ditto	4 8 20 0 32 0
HIDES AND SKINS.			
3	RAW HIDES AND SKINS	<i>Ad valorem</i>	15 per cent Provided that, subject to such conditions as the Governor-General in Council may by notification in the <i>Gazette of India</i> prescribe, a rebate shall be granted to the exporter of two-thirds of the duty levied on hides or skins exported to any part of His Majesty's dominions or of the territories of any Indian Prince or Chief under the suzerainty of His Majesty or of any territories under the protection of His Majesty or in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty's dominions.
RICE			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0 3
5	TEA	100 lbs.	1 8

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